

# Ross Valley Schools 2018–19 Adopted Budget

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**June 21, 2018**

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# ROSS VALLEY SCHOOLS

## 2018-19 Adopted Budget Narrative

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The Ross Valley School District **2018-19 Adopted Budget** is attached for review and approval of the Board of Trustees. This report includes two primary components:

- This narrative providing discussion and analysis of the district's financial information as well as assumptions used for the multi-year projections and the financial outlook of California.
- The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses.

### Budget Certification

The State requires each district certify the following:

1. 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, and
2. 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.

Regarding **Certification #1**, many LCAP expenditures are incorporated in the 2018-19 Budget. However, there are some that are not and they are spelled out in the LCAP itself.

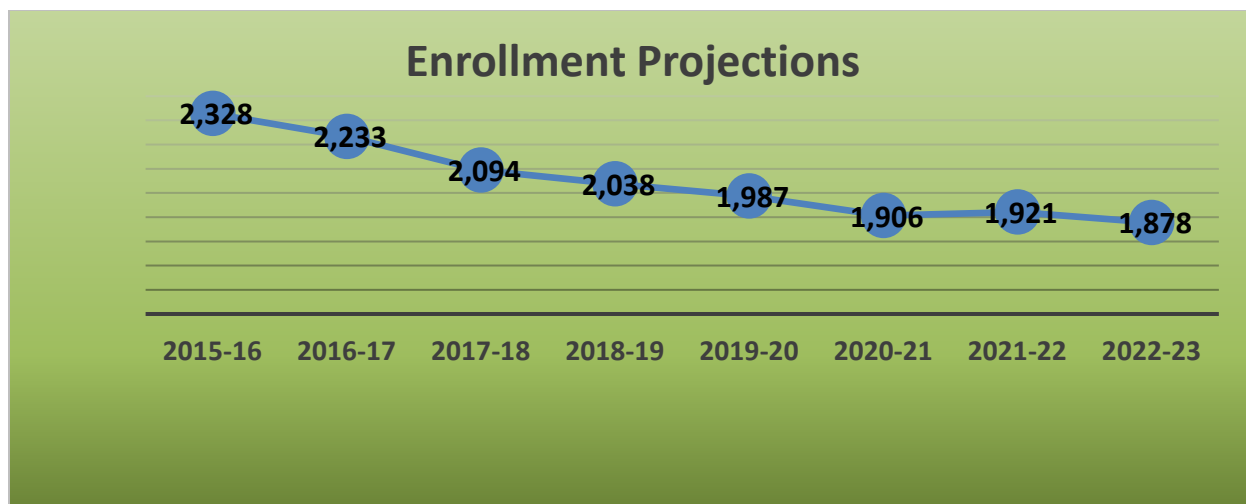
Regarding **Certification #2**, RVSD is complying with the Public Hearing requirement that the District disclosed the amount of the assigned and unassigned ending fund balance on June 7, 2018, prior to the Board adoption of this budget. The requirement to hold a hearing to inform the public of District General Fund reserves will be a routine practice prior to budget adoption that began in 2015-16. Since RVSD is below the 2,500 ADA threshold, RVSD is technically exempt from the maximum reserve requirement, but holds the Public Hearing for transparency purposes.

In addition to the statutorily required 3% reserve, the Ross Valley School District Board of Trustees approved an additional 7% reserve (10% total) totaling \$2,513,336 in 2018-19 with an unassigned, unappropriated amount of \$922,971 beyond this. The District meets both reserve requirements for 2018-19, but falls short of the 10% in 2019-20 and 2020-21, but meets the State required 3% minimum as shown in the table below. During the course of 2018-19, the District plans to make reductions of at least \$1 million of on-going expenditures for 2019-20 and reduce or eliminate deficit spending.

Ending Balance as % of Total Expenses		
<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
13.8%	8.5%	3.0%

### Enrollment and Average Daily Attendance (ADA)

Enrollment peaked in 2015-16 and experienced a larger decline than expected in 2016-17 of 98 students. For 2017-18, the District anticipates another decline of about 97 students, and in addition, utilized the charter estimate of 118 students currently enrolled in RVSD attending the charter in 2017-18. Below is a chart that shows past and estimated future enrollment.



The District hovers at about 96% of the enrollment for Average Daily Attendance (ADA). ADA is the basis for most of our General Fund dollars, shown below, and were used for the multi-year financial projections and LCFF revenue calculations. Below is a summary of actual versus funded ADA since 2015-16.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>P-2 ADA</b>	2,232.03	2,141.94	2,008.08	1,952.02	1,903.32	1,825.96
<b>Funded ADA</b>	2,232.80	2,229.21	2,076.43	2,008.08	1,952.02	1,903.32
	(0.77)	(87.27)	(68.35)	(56.06)	(48.70)	(77.36)

Districts are funded at the **higher** of Actual ADA reported in the seventh month of the school year or the prior year Period 2 or more commonly referred to as “P-2”. This allows Districts a year to adapt to the impact of declining enrollment. Based on these numbers, 2015-16 and subsequent years have been and will be funded using prior year ADA until enrollment flattens out. These numbers are subject to change based on actual ADA calculated throughout the year and will be updated as necessary. The exception to this is if a charter opens. When a district loses ADA to a charter, the district does NOT have protection of being funded at the higher of the current or prior year ADA as occurs in any other case of declining enrollment. Instead, the charter impact is immediate in the year it occurs. At this time, the enrollment and ADA projections are based on cohort survival. Charter impacts to these numbers will be adjusted as they become known.

### Local Control Funding Formula (LCFF)

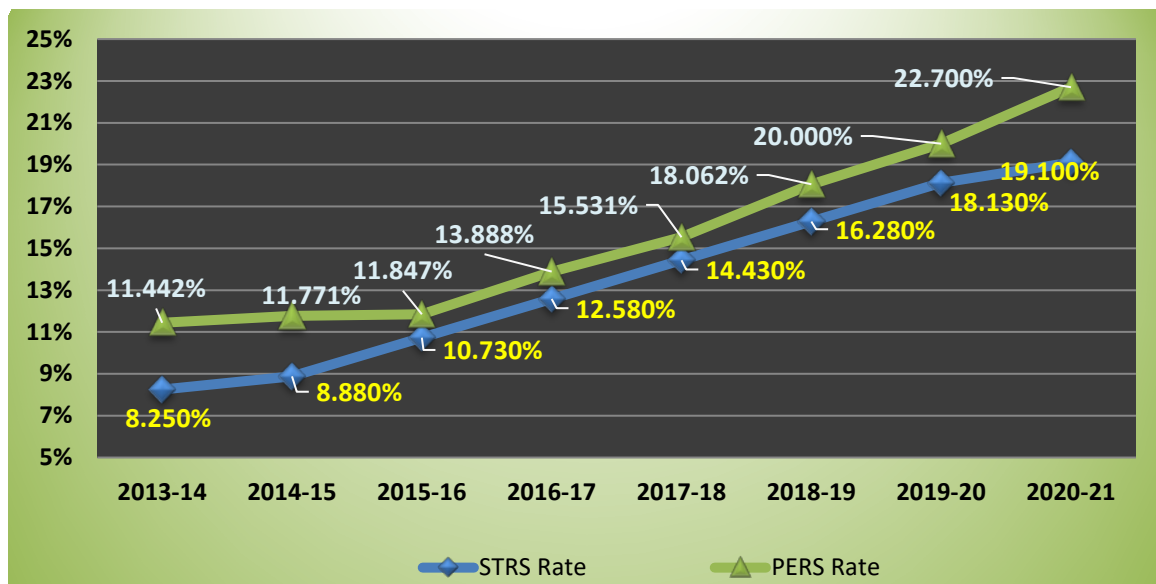
This is the final State budget prepared by Governor Brown and he has eliminated the gap between the phase-in and fully implemented LCFF revenues two years before anticipated (2020-21). The budget has been updated with the latest agreement between the Governor and the Legislature using the above ADA estimates and increased LCFF from a 3% increase to a 3.7% increase since the DRAFT budget was presented on June 7<sup>th</sup>. This increased LCFF revenues, which are on-going, by \$108K. Below is a history of the phase-in revenues and the fully funded ‘**target**’ LCFF amounts beginning in 2018-19. LCFF is considered fully funded, and beginning in 2019-20, only the statutory Cost of Living Adjustment (COLA) will be applied going forward.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>LCFF Target</b>	\$17,265,978	\$17,197,909	\$16,271,247	\$16,312,544	\$16,290,369	\$16,305,273
<b>LCFF Floor (min)</b>	\$14,778,388	\$16,062,559	\$15,666,367	\$15,468,517	\$15,902,626	\$15,546,517
<b>Un-Funded</b>	<b>\$ 1,180,172</b>	<b>\$ 498,682</b>	<b>\$ 331,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Gap Funding</b>	\$ 1,307,418	\$ 636,668	\$ 273,224	\$ 844,027	\$ -	\$ -
<b>Total Phase-In</b>	<b>\$16,085,806</b>	<b>\$16,699,227</b>	<b>\$15,939,591</b>	<b>\$16,312,544</b>	<b>\$16,290,369</b>	<b>\$16,305,273</b>
<b>Increase over PY</b>	\$ 1,330,259	\$ 613,421	\$ (759,636)	\$ 372,953	\$ (22,175)	\$ 14,904

The following table shows the amount per ADA estimated to be received and the net change over the prior year:

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>LCFF per ADA</b>	\$7,204.32	\$7,491.10	\$7,676.44	\$8,123.45	\$8,345.39	\$8,566.75
<b>Net Increase over PY</b>	\$ 584.99	\$ 286.78	\$ 185.34	\$ 447.01	\$ 221.94	\$ 221.36
<b>Percent Increase</b>	8.84%	3.98%	2.47%	5.82%	2.73%	2.65%

While the percentage increases appear to be significant, these are making up for the cuts and un-funded COLA's that occurred during the Great Recession that began in 2007-08. The impact of the retirement costs against the revenue increases seen are not keeping pace. Below is a chart that shows the rate of increase of retirement rates for certificated (STRS) and classified (PERS) staff:



As shown below, the increase in LCFF revenues per ADA is shown below compared to the increase of step and column increases combined with the PERS and STRS increases since 2015-16. Beginning in 2017-18 the overall decrease in revenues (a result of declining enrollment and charter impact) plus the increase in costs shows the District must cut significant expenses to remain solvent and retain reserve requirements. The cost per ADA cost does not reflect increases in other expenses, such as health, dental, and other costs the District has little to no control over. So, the State's over-arching goal of LCFF implementation returning districts to having the purchasing power to 2007-08 by 2020-21 is simply not going to occur in RVSD's and most other districts for the foreseeable future.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>Additional LCFF Funds/ADA</b>	\$ 595.78	\$ 275.17	\$ (365.84)	\$ 185.73	\$ (11.36)	\$ 7.83
<b>Increased Cost/ADA</b>	\$ 213.33	\$ 243.32	\$ 254.82	\$ 281.43	\$ 299.49	\$ 266.71
<b>Net Increase/(Decrease)/ADA</b>	\$ 382.45	\$ 31.86	\$ (620.66)	\$ (95.71)	\$ (310.85)	\$ (258.88)

The following table shows the information in yet another format which exemplifies the deficit spending occurring in the multi-year projections. (Note: The estimated Step/Column is before reductions in staff).

	<b>Net Change in LCFF Revenues</b>	<b>Increased Expenses</b>	<b>Excess Revenues over Expenses</b>	
<b>2015-16</b>	\$1,330,259	\$ 237,164 <u>\$ 239,160</u> \$ 476,324	Step/Column PERS/STRS Increase \$ 853,935	
<b>2016-17</b>	\$ 613,421	\$ 242,078 <u>\$ 300,331</u> \$ 542,409	Step/Column PERS/STRS Increase \$ 71,012	
<b>2017-18</b>	\$(759,636)	\$ 263,537 <u>\$ 265,580</u> \$ 529,117	Step/Column PERS/STRS Increase \$ (1,288,753)	←
<b>2018-19</b>	\$ 372,953	\$ 270,077 <u>\$ 295,064</u> \$ 565,142	Step/Column Est. PERS/STRS Increase \$ (189,778)	←
<b>2019-20</b>	\$ (22,175)	\$ 310,002 <u>\$ 274,600</u> \$ 584,602	Step/Column Est. PERS/STRS Increase \$ (589,269)	←
<b>2020-21</b>	\$ 14,904	\$300,928 <u>\$206,713</u> \$507,641	Step/Column Est. PERS/STRS Increase \$ (492,737)	←

This is reflective of the deficit spending in the Budget and clearly continues in subsequent years. The deficit spending has a compounding effect in future years until it is addressed.

#### Other Revenues:

- **Federal** revenues are adjusted based on most current information. Title I has been decreased by approximately 80% since 2016-17 and is estimated to be less than \$30K for 2018-19. The District has incorporated approximately \$37K in prior year carryover in the 2018-19 budget for .60 FTE certificated position. Title I funds support the Manor Elementary School for students that need additional support. Title II, which is used for professional development, was estimated to be cut by 50% for 2018-19 and is completely eliminated in subsequent years.
- **Other State** one-time revenues were included in the DRAFT budget presented to the Board at \$344/ADA which totaled \$691K for the District. Subsequently, the Governor and the Legislature reduced this amount to \$168/ADA (about 51%) and now totals \$377K. Part of this decrease was offset by adding on-going funds to the LCFF (\$108K noted above), but leaves 2018-19 with a decline in revenues of \$245K.
- **Other Local** revenues include rental income (including charter rental income), parcel tax funds, YES Foundation, and special education property tax funds transferred from MCOE. Parcel tax funds are estimated to increase over the prior year by 3.5% due to the built-in escalation (this is

.5% less than the 4% escalation to allow for senior exemptions). YES revenues are equal to the estimated expenses and all other revenues are estimated to be relatively flat.

The District receives tremendous community support for students in many ways, in particular support of the local parcel tax. The existing parcel tax represents approximately 17% of total revenues and expires in June 2020. On June 5<sup>th</sup>, the voters approved the extension of the existing parcel tax through June 2028 with a decreased escalator of 3% (from 4%).

### **General Fund Expenditure Assumptions**

Budgets are developed with many assumptions and estimates. A budget is a 'living' document and they will change over time. Below are key assumptions used to build the 2018-19 budget and multi-year projections.

- **Step and column** costs are built in for all years.
- **Certificated FTE** is 6 less than 2016-17,. **Classified and Management FTE** is flat. Another 2 FTE is reduced from the 2019-20 and 2020-21 projections due to enrollment decline.
- **Vacant positions** are budgeted at the upper end of where employees can be hired at. It is anticipated that some vacancies will be filled at a lower amount and will be adjusted when the actual staff salaries are known.
- **Negotiations** have commenced for 2018-19 and have not settled. The District has built-in a 2% increase
- The **health benefits** rates increase on January 1, 2019 and is unknown at this time. However, an estimated 10% increase to the existing cap has been included in the Adopted Budget. No other increases are included for subsequent years.
- **Dental** rates increased by 18%. These costs have been included in the Adopted Budget. No other increases are included for subsequent years.
- **STRS** rate increases 1.85% each year as follows: **2018-19:** 16.28%, **2019-20:** 18.13% and **2020-21:** 19.10%.
- The District's portion of the **STRS State contribution** made on behalf of the District is NOT included at this time. It will be added at the end of each year as it is a 'memo only' transaction as it artificially inflates both revenues and expenditures.
- **PERS** rate increases are as follows: **2018-19:** 18.062%, **2019-20:** 20.0%, **2020-21:** 22.7%.
- **Workers' Compensation** Rate has increased from 2.059% in 2017-18 to 2.468% for 2018-19 and represents a 19.86% increase. The District is implementing a Return to Work program and reviewing cases to implement changes to decrease work place accidents where possible. It is assumed that this rate will stay in effect for subsequent years for budget purposes.
- **Books and supplies** are flat and one-time prior year purchases have been removed from the budget and subsequent years.
- **Services** are relatively flat but have been adjusted for known costs such as Special Ed services. Services appear to be 'up' due to the use of an account (5710 object) to balance the Parcel Tax resource with the unrestricted resource. This will be eliminated once position control records are updated with the correct resource code. Professional development costs have been decreased by \$261K in 2019-20 and by \$286K in 2020-21 to maintain the State required 3% reserve.
- There are no plans for **equipment** purchases at this time.
- **Indirect costs** have been eliminated for programs that require contributions and is fairly minimal otherwise.
- A **General Fund transfer** is required to balance the Cafeteria Fund in the amount of \$121,926 is up from \$74,570 in 2017-18. This is estimated and subject to change.
- A **General Fund transfer** to the Deferred Maintenance of \$50,000 is included in the budget.
- The 2018-19 budget and subsequent years eliminate over \$345K in **one-time expenses** and prior year revenues/expenses deferred (\$62K) that existed in 2016-17.
- All years meet the State 3% required **reserve** for economic uncertainties. However, the additional 7% Board reserve is not met in 2019-20 and 2020-21. At this time, the 2018-19 Adopted Budget exceeds the combined 10% reserve having an ending balance of \$3,466,694 or 13.8%. However, 2019-20 exceeds the 3% requirement, but not the additional Board reserve of 7% with only 8.5%

*in total reserves. In 2020-21, the reserve account only meets the 3% minimum reserve. As noted on Page 1, The District has, by design, chosen to deficit spend in 2018-19. During the course of 2018-19, the District plans to make convene a Budget Advisory Committee to recommend reductions of at least \$1 million of on-going expenditures for 2019-20.*

## Ending Balance Trends

Below is a summarized version of the current year, budget and multi-year projections. This trends analysis uses the above assumptions to project the ending fund balance and the District's ability to meet the required reserve level.

	2017-18	2018-19	2019-20	2020-21
<b>Beginning Balance</b>	\$ 5,382,300	\$ 4,517,034	\$ 3,466,694	\$ 2,147,049
<b>Revenues</b>	\$ 23,677,999	\$ 24,083,024	\$ 23,852,214	\$ 23,975,748
<b>Expenses</b>	\$ 24,543,265	\$ 25,133,364	\$ 25,171,859	\$ 25,358,316
<b>Net Increase /&lt;Decrease&gt;</b>	\$ (865,266)	\$ (1,050,340)	\$ (1,319,645)	\$ (1,382,568)
<b>Ending Balance</b>	\$ 4,517,034	\$ 3,466,694	\$ 2,147,049	\$ 764,481

## Other Items of Note

***Education Protection Act*** - The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment. Proposition 30 requires an LEA's governing board to make spending determinations for EPA funds at an open public meeting and that LEAs report on their Web sites (after year end) an accounting of how much money was received from the EPA and how that money was spent. 100% of the funds are spent on teacher salaries and benefits. This serves to certify that no administration costs are or will be charged to this funding source.

***Supplemental Funds and the Minimum Proportionality Percentage (MPP)*** - The LCFF calculation provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), Students with Disabilities (SWD), foster youth, or any combination of these factors (unduplicated count). Since the LCFF is still being phased in, the MPP calculations identify the minimum amount the District must spend to support under-performing students. For 2017-18, the amount is \$336,881 (2.18%) and decreases slightly \$335,258 (2.11%) in 2018-19. These amounts/percentages are exceeded for both the current and budget year as follows:

	2017-18	2018-19
<b>LCFF Supplemental Funds Calculation</b>	\$ 336,881	\$ 335,258
<b>LCFF Calculated Minimum Proportionality Percentage</b>	2.18%	2.11%
<b>District Actual / Budgeted</b>	\$ 458,572	\$ 566,029
<b>District Calculated MPP based on Services (FTE)</b>	6.35%	3.23%

The District's Local Control Accountability Plan (LCAP) details the staff, services and supplies to support students.



## Other Funds

No funds are projected to be negative.

## And Finally...

The financial outlook for the State of California is currently stable, but as we continue to be in a period of extended economic recovery since the 'Great Recession,' there looms a greater possibility of an economic downturn. We are in year 9 of a positive economic climate with 10 years being the longest. The Governor's Budget forecast does not include a recession, but actually reflects growth over the next several years. However, the Rainy Day Fund The change in Guard will be decided in this November's election.

The Governor proposes to **suspend the Prop 98** funding guarantee through 2020-21. Eliminating supplemental appropriations of \$347 million for 2016-17 and an estimated \$867 million between 2018-19 through 2020-21 would create a 'maintenance factor obligation' that would be repaid some day in the future. This may be the State's way of protecting from over-allocating in good years and then having to cut in difficult years or offer the State a cushion for borrowing the Rainy Day Funds in case a recession does occur (see below)...

The State is required by law to pass the budget by June 15<sup>th</sup>. Any further changes adopted differently from the current assumptions will be made and provided to the Board within 45 days. Should you have any questions regarding the information contained in this report, I can be contacted at 415-451-4075 or via e-mail at [mhoffman@rossvalleyschools.org](mailto:mhoffman@rossvalleyschools.org).

Respectfully submitted,

  
*Chief Business Official*



**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: 110 Shaw Drive, San Anselmo, CA  
Date: June 04, 2018

Place: 110 Shaw Drive, San Anselmo, CA  
Date: June 07, 2018  
Time: 7 p.m.

Adoption Date: June 21, 2018

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

Contact person for additional information on the budget reports:

Name: Midge Hoffman

Telephone: 415-451-4075

Title: Chief Business Official

E-mail: mhoffman@rossvalleyschools.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 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	

**2018-19 Budget Adoption Reserves****ROSS VALLEY SCHOOL DISTRICT****Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty**

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

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2018-19
Total General Fund Expenditures & Other Uses		\$ 25,133,364
Minimum Reserve requirement	3%	\$ 754,001
General Fund Combined Ending Fund Balance		\$ 3,711,678
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 3,000
Restricted		\$ 27,387
Committed		\$ -
Assigned		\$ 1,759,335
Reserve for economic uncertainties		\$ 754,001
Unassigned and Unappropriated		\$ 1,167,955
Subtotal Assigned, Unassigned & Unappropriated		\$ 3,681,291
Total Components of ending balance		\$ 3,711,678
		TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 2,927,290

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
<i>The District is exempt from this limitation of the Minimum Recommended Reserve for Economic Uncertainties as it is below the 2,500 Average Daily Attendance (ADA) requirement and the impact of any fiscal volatility may have on small districts. The Ross Valley School District Board of Trustees maintains an additional 7% in addition to the State required 3% minimum (10% total) for this reason.</i>	





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	2,245	2,215		
Charter School				
<b>Total ADA</b>	<b>2,245</b>	<b>2,215</b>	<b>1.3%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	2,233	2,224		
Charter School				
<b>Total ADA</b>	<b>2,233</b>	<b>2,224</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,025	2,071		
Charter School		0		
<b>Total ADA</b>	<b>2,025</b>	<b>2,071</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,002			
Charter School	0			
<b>Total ADA</b>	<b>2,002</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)

Total Funded ADA for 2015-16 was actually 2,232.8 which includes NPA/NPS, and COE ADA and represents a .54% difference from the the ratio noted above of 1.3%. The District was using total ADA.

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	2,324	2,330		
Charter School				
<b>Total Enrollment</b>	<b>2,324</b>	<b>2,330</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,310	2,233		
Charter School				
<b>Total Enrollment</b>	<b>2,310</b>	<b>2,233</b>	<b>3.3%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	2,022	2,094		
Charter School				
<b>Total Enrollment</b>	<b>2,022</b>	<b>2,094</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,038			
Charter School				
<b>Total Enrollment</b>	<b>2,038</b>			

### 2B. Comparison of District Enrollment to the Standard

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

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

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

In 2016-17, the District experienced a decline of 71 more than the 20 expected.

- 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	2,214	2,330	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,214</b>	<b>2,330</b>	<b>95.0%</b>
Second Prior Year (2016-17)			
District Regular	2,136	2,233	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,136</b>	<b>2,233</b>	<b>95.7%</b>
First Prior Year (2017-18)			
District Regular	2,002	2,094	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,002</b>	<b>2,094</b>	<b>95.6%</b>
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

#### 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	1,946	2,038		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,946</b>	<b>2,038</b>	<b>95.5%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	1,898	1,987		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,898</b>	<b>1,987</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	1,820	1,906		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,820</b>	<b>1,906</b>	<b>95.5%</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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

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

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		16,204,120.00	16,180,534.00	16,196,167.00

	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)	2,076.43	2,008.08	1,952.02	1,903.32
b. Prior Year ADA (Funded)		2,076.43	2,008.08	1,952.02
c. Difference (Step 1a minus Step 1b)		(68.35)	(56.06)	(48.70)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.29%	-2.79%	-2.49%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	15,939,591.00	16,204,120.00	16,180,534.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	478,187.73	416,445.88	432,020.26
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	478,187.73	416,445.88	432,020.26
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	-0.29%	-0.22%	0.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.29% to .71%	-1.22% to .78%	-.82% to 1.18%

#### 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)	9,099,106.00	9,099,106.00	9,190,097.00	9,281,998.00
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)	16,479,029.00	16,312,544.00	16,180,534.00	16,196,167.00
District's Projected Change in LCFF Revenue:		-1.01%	-0.81%	0.10%
LCFF Revenue Standard:		-1.29% to .71%	-1.22% to .78%	-.82% to 1.18%
Status:		Met	Met	Met

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

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

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

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

It appears that the calculation doesn't take into account the decline in enrollment.

## 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)	15,025,750.39	16,904,486.49	88.9%
Second Prior Year (2016-17)	11,654,525.29	13,472,565.11	86.5%
First Prior Year (2017-18)	11,349,106.21	13,324,419.79	85.2%
	Historical Average Ratio:		86.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	<b>83.9% to 89.9%</b>	<b>83.9% to 89.9%</b>	<b>83.9% to 89.9%</b>

### 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)	11,495,602.00	13,650,859.00	84.2%	Met
1st Subsequent Year (2019-20)	11,708,698.00	13,402,955.00	87.4%	Met
2nd Subsequent Year (2020-21)	11,780,071.00	13,449,974.00	87.6%	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):	-0.29%	-0.22%	0.18%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.29% to 9.71%</b>	<b>-10.22% to 9.78%</b>	<b>-9.82% to 10.18%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.29% to 4.71%	-5.22% to 4.78%	-4.82% to 5.18%

### 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)	546,453.00		
Budget Year (2018-19)	442,150.00	-19.09%	Yes
1st Subsequent Year (2019-20)	407,802.00	-7.77%	Yes
2nd Subsequent Year (2020-21)	407,802.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time prior year carryovers are included in the 2017-18 fiscal year. In 2018-19, significant reductions have been made to Title I and Title II. Beginning in 2019-20, it is assumed that all Title II funding is eliminated.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	843,176.04		
Budget Year (2018-19)	837,079.00	-0.72%	No
1st Subsequent Year (2019-20)	491,370.00	-41.30%	Yes
2nd Subsequent Year (2020-21)	475,254.00	-3.28%	No

**Explanation:**  
(required if Yes)

One-time funds of \$344 per ADA have been included in the 2018-19 budget (\$691K) and removed from subsequent years. Further reductions have been made due to declining enrollment.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	6,321,714.27		
Budget Year (2018-19)	6,491,251.00	2.68%	No
1st Subsequent Year (2019-20)	6,662,673.00	2.64%	No
2nd Subsequent Year (2020-21)	6,787,419.00	1.87%	No

**Explanation:**  
(required if Yes)

Parcel Tax revenue in 2020-21 is contingent upon "Measure E" being passed on the June 5, 2018 ballot. The existing parcel tax expires at the end of 2019-20.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	778,861.59		
Budget Year (2018-19)	654,710.00	-15.94%	Yes
1st Subsequent Year (2019-20)	654,403.00	-0.05%	No
2nd Subsequent Year (2020-21)	654,403.00	0.00%	No

**Explanation:**  
(required if Yes)

Materials and supplies have decreased partly due to the declining enrollment, and some funds have been shifted out of materials into professional development. This may change as textbook adoptions become necessary.

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

First Prior Year (2017-18)	3,450,985.58		
Budget Year (2018-19)	3,525,023.00	2.15%	No
1st Subsequent Year (2019-20)	3,076,444.00	-12.73%	Yes
2nd Subsequent Year (2020-21)	3,052,090.00	-0.79%	No

**Explanation:**  
(required if Yes)

The one-time cost of addressing classroom safety costs (\$200K) is incorporated into the 2018-19 budget and removed subsequently. In addition, in order to meet the State required minimum reserve of 3%, a total of \$261,000 associated with professional development has been eliminated from the 2019-20 and 2020-21 budget. This reduction is made here only because it is within District control (i.e., not a negotiated impact) and may be reinstituted. The District will be convening a Budget Committee at the end of 2017-18 through 2018-19 to provide advisory input to the Board of Trustees for reductions in 2019-20.

**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)	7,711,343.31		
Budget Year (2018-19)	7,770,480.00	0.77%	Met
1st Subsequent Year (2019-20)	7,561,845.00	-2.68%	Met
2nd Subsequent Year (2020-21)	7,670,475.00	1.44%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	4,229,847.17		
Budget Year (2018-19)	4,179,733.00	-1.18%	Met
1st Subsequent Year (2019-20)	3,730,847.00	-10.74%	Not Met
2nd Subsequent Year (2020-21)	3,706,493.00	-0.65%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD 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)

Materials and supplies have decreased partly due to the declining enrollment, and some funds have been shifted out of materials into professional development. This may change as textbook adoptions become necessary.

**Explanation:**

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

The one-time cost of addressing classroom safety costs (\$200K) is incorporated into the 2018-19 budget and removed subsequently. In addition, in order to meet the State required minimum reserve of 3%, a total of \$261,000 associated with professional development has been eliminated from the 2019-20 and 2020-21 budget. This reduction is made here only because it is within District control (i.e., not a negotiated impact) and may be reinstituted. The District will be convening a Budget Committee at the end of 2017-18 through 2018-19 to provide advisory input to the Board of Trustees for reductions in 2019-20.



## 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: Proposition 51 and All Other School Facility Programs

### 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.

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
  - Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

#### 2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	25,133,364.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	25,133,364.00	754,000.92	755,063.00	Met

#### 3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	25,133,364.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	25,133,364.00	754,000.92	695,612.26	695,612.26

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%
502,667.28	695,612.26

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

Status

e. OMMA/RMA Contribution

755,063.00	N/A
------------	-----

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

4. Required Minimum Contribution

754,000.92
------------

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)

## 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)	731,782.00	747,290.00	739,298.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,887,368.30	2,734,408.35	2,022,320.36
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	(0.04)
e. Available Reserves (Lines 1a through 1d)	2,619,150.30	3,481,698.35	2,761,618.32
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	24,392,739.43	24,909,638.89	24,643,265.30
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)	24,392,739.43	24,909,638.89	24,643,265.30
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.7%	14.0%	11.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.6%</b>	<b>4.7%</b>	<b>3.7%</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)	942,859.56	16,993,698.87	N/A	Met
Second Prior Year (2016-17)	898,731.05	13,579,595.40	N/A	Met
First Prior Year (2017-18)	(738,725.99)	13,448,989.79	5.5%	Not Met
Budget Year (2018-19) (Information only)	(1,050,340.00)	13,822,785.00		

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

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

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

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

## 9. CRITERION: Fund Balance

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

Percentage Level <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)	3,125,675.27	3,386,782.74	N/A	Met
Second Prior Year (2016-17)	3,934,270.90	4,329,642.30	N/A	Met
First Prior Year (2017-18)	4,424,236.30	5,228,373.35	N/A	Met
Budget Year (2018-19) (Information only)	4,489,647.36			

<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.)	1,946	1,898	1,820
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

### 10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	25,133,364.00	25,171,859.00	25,358,316.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	25,133,364.00	25,171,859.00	25,358,316.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	754,000.92	755,155.77	760,749.48
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>754,000.92</b>	<b>755,155.77</b>	<b>760,749.48</b>

### 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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	754,001.00	755,156.00	761,481.23
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	922,971.36	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)	(0.04)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,676,972.32	755,156.00	761,481.23
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.67%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>754,000.92</b>	<b>755,155.77</b>	<b>760,749.48</b>
Status:	Met	Met	Met

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

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

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

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

The District has been closely monitoring the deficit spending and is convening a Budget Committee toward the end of 2017-18. During 2018-19, the Committee will be reviewing all parts of the budget with the ultimate goal of providing the Board of Trustees with budget reduction recommendations before the 2018-19 Second Interim report. The District expects to reduce on-going expenditures by over \$1 million beginning in 2019-20.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

Yes

- 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:

The District Parcel Tax expires in June 2020. The District has on the June 5, 2018 ballot "Measure E" to renew the parcel tax for 2020-21. Results will be known prior to the end of this fiscal year. The Parcel Tax revenue estimated for 2020-21 will

## 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)	(4,443,023.00)			
Budget Year (2018-19)	(4,651,179.00)	208,156.00	4.7%	Met
1st Subsequent Year (2019-20)	(4,805,339.13)	154,160.13	3.3%	Met
2nd Subsequent Year (2020-21)	(4,940,180.00)	134,840.87	2.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	171,926.00			
Budget Year (2018-19)	171,926.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	171,926.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	121,926.00	(50,000.00)	-29.1%	Not Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



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

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

The solar lease ends in 2020-21 and includes a partial payment which reduced expenditures by \$50K. The full savings of \$123K will be recognized in 2021-22.

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	LCFF	General Fund	318,172
Certificates of Participation				
General Obligation Bonds	various	Ad valorem taxes	Bond Interest & Redemption Fund	63,650,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		LCFF	General Fund	102,961

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

TOTAL:				64,071,133

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	123,130	123,130	123,130	71,912
Certificates of Participation				
General Obligation Bonds	3,457,756	3,369,869	3,453,844	3,453,844
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,580,886	3,492,999	3,576,974	3,525,756
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

---

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

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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)

--

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**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:

Effective July 1, 2010, an employee must have a minimum of forty (40) years of service with the District at the time of retirement to be eligible for post retirement health benefit participation in which the District contributes. For this reason, the District expects the OPEB to eventually decline to a de minimus state.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

1,509,076.00

1,509,076.00

Actuarial

Jul 01, 2016

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)
86,564.00	86,052.00	86,147.00
85,625.00	86,052.00	86,147.00
85,625.00	86,052.00	86,147.00
58	58	58

## 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	121.7	115.3	113.3	111.3

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

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

No

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

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

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

The 2018-19 Adopted Budget has included a 2% increase to the cost of salaries and statutory benefits.

### 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

111,940

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
223,880	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	No
1,267,251	1,290,635	1,268,635
FIXED CAP		
not available yet		

**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
\$87,332 + statutory benefits	\$166,023 + statutory benefits	\$166,660 + statutory benefits
1.0%	1.5%	1.8%

**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)
Yes	Yes	Yes
No	No	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	60.4	59.9	59.9	59.9

**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.

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:

--

- 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)?

No	No	No
----	----	----

**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

33,255
--------

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
66,510	0	0



**Classified (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	No
644,524	644,524	644,524
FIXED CAP		
not available yet		

**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**

- 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
15,022	83,599	71,420

**Classified (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)
Yes	Yes	Yes
No	No	No

**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	15.0	15.0	15.0	15.0

## **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

24,944

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
49,888	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
164,835	164,835	164,835
FIXED CAP		
not available yet	0.0%	0.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
(7,559)	23,695	24,538

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

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

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

**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 21, 2018

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

The district recognizes the deficit spending and the need for budget reductions that will be implemented in 2019-20 should no other revenue sources increase to either reduce or eliminate the deficit spending in subsequent years. While the District maintains the State required 3% reserve minimum, the District has an additional 7% reserve requirement on top of the 3% State requirement (10% total). The District is committed to meet this self imposed requirement and, as such, will be convening a Budget Advisory Committee that will include all stakeholders. It is anticipated that recommendations from the committee will be incorporated into the 2018-19 Second Interim report.

## End of School District Budget Criteria and Standards Review

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)	2,002.38	2,002.38	2,070.73	1,946.32	1,946.32	2,002.38
<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 (Sum of Lines A1 through A3)</b>	2,002.38	2,002.38	2,070.73	1,946.32	1,946.32	2,002.38
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	5.70	5.70	5.70	5.70	5.70	5.70
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	5.70	5.70	5.70	5.70	5.70	5.70
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,008.08	2,008.08	2,076.43	1,952.02	1,952.02	2,008.08
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

LCFF Calculator Universal Assumptions				
Ross Valley Elementary (75002) - 2018-19 ADOPTED BUDGET				
Summary of Funding				
	2017-18	2018-19	2019-20	2020-21
<b>Target Components:</b>				
Base Grant	15,181,457	15,227,645	15,184,677	15,187,532
Grade Span Adjustment	634,536	631,268	645,389	661,467
Supplemental Grant	336,881	335,258	341,930	337,901
Concentration Grant	-	-	-	-
Add-ons	118,373	118,373	118,373	118,373
Total Target	16,271,247	16,312,544	16,290,369	16,305,273
<b>Transition Components:</b>				
Target	\$ 16,271,247	\$ 16,312,544	\$ 16,290,369	\$ 16,305,273
Funded Based on Target Formula <i>(based on prior)</i>	FALSE	FALSE	TRUE	TRUE
Floor	15,666,367	15,468,517	15,902,626	15,546,517
Remaining Need after Gap <i>(informational only)</i>	331,656	-	-	-
Current Year Gap Funding	273,224	844,027	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 15,939,591</b>	<b>\$ 16,312,544</b>	<b>\$ 16,290,369</b>	<b>\$ 16,305,273</b>
Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 5,048,218	\$ 13,784,657	\$ 13,833,054	\$ 13,909,264
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,316,328	2,527,887	2,457,315	2,396,009
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	9,079,566	-	-	-
8096 - In-Lieu of Property Taxes	(504,521)	-	-	-
Property Taxes net of in-lieu	8,575,045	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 15,939,591</b>	<b>\$ 16,312,544</b>	<b>\$ 16,290,369</b>	<b>\$ 16,305,273</b>
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 15,939,591</b>	<b>\$ 16,312,544</b>	<b>\$ 16,290,369</b>	<b>\$ 16,305,273</b>
8012 - EPA Receipts <i>(for budget &amp; cashflow)</i>	\$ 2,291,242	\$ 2,527,887	\$ 2,457,315	\$ 2,396,009
Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	237.00	216.00	209.00	209.00
COE Unduplicated Pupil Count	1.00	-	-	-
Total Unduplicated pupil Count	238.00	216.00	209.00	209.00
Rolling %, Supplemental Grant	10.6500%	10.5700%	10.8000%	10.6600%
Rolling %, Concentration Grant	10.6500%	10.5700%	10.8000%	10.6600%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	848.31	813.49	810.79	809.63
Grades 4-6	707.11	680.89	625.88	636.50
Grades 7-8	521.01	513.70	515.35	457.19
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>2,076.43</b>	<b>2,008.08</b>	<b>1,952.02</b>	<b>1,903.32</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>2076.43</b>	<b>2008.08</b>	<b>1952.02</b>	<b>1903.32</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	813.49	810.79	809.63	803.85
Grades 4-6	680.89	625.88	636.50	597.39
Grades 7-8	513.70	515.35	457.19	424.72
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>2,008.08</b>	<b>1,952.02</b>	<b>1,903.32</b>	<b>1,825.96</b>
Funded Difference (Funded ADA less Actual ADA)	68.35	56.06	48.70	77.36
LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concer	\$ 336,881	\$ 335,258	\$ 341,930	\$ 337,901
Current year Percentage to Increase or Improve	2.18%	2.11%	2.16%	2.13%

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	16,312,544.00	-0.14%	16,290,369.00	0.09%	16,305,273.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	683,767.00	-50.33%	339,655.00	-3.65%	327,271.00
4. Other Local Revenues	8600-8799	427,313.00	1.80%	435,009.00	1.78%	442,768.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,651,179.00)	2.82%	(4,782,410.13)	2.17%	(4,885,980.00)
6. Total (Sum lines A1 thru A5c)		12,772,445.00	-3.83%	12,282,622.87	-0.76%	12,189,332.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,335,958.00		6,275,856.00
b. Step & Column Adjustment				99,898.00		100,378.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(160,000.00)		(160,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,335,958.00	-0.95%	6,275,856.00	-0.95%	6,216,234.00
2. Classified Salaries						
a. Base Salaries				2,322,114.00		2,360,906.00
b. Step & Column Adjustment				38,792.00		36,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,322,114.00	1.67%	2,360,906.00	1.56%	2,397,796.00
3. Employee Benefits	3000-3999	2,837,530.00	8.26%	3,071,936.00	3.06%	3,166,041.00
4. Books and Supplies	4000-4999	410,056.00	0.00%	410,056.00	0.00%	410,056.00
5. Services and Other Operating Expenditures	5000-5999	1,629,736.00	-28.29%	1,168,736.00	-2.08%	1,144,382.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	143,503.00	0.00%	143,503.00	0.00%	143,503.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(28,038.00)	0.00%	(28,038.00)	0.00%	(28,038.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	171,926.00	0.00%	171,926.00	-29.08%	121,926.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,822,785.00	-1.79%	13,574,881.00	-0.02%	13,571,900.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,050,340.00)		(1,292,258.13)		(1,382,568.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,489,647.36		3,439,307.36		2,147,049.23
2. Ending Fund Balance (Sum lines C and D1)		3,439,307.36		2,147,049.23		764,481.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,759,335.00		1,388,893.23		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	754,001.00		755,156.00		761,481.23
2. Unassigned/Unappropriated	9790	922,971.36		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,439,307.36		2,147,049.23		764,481.23

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	754,001.00		755,156.00		761,481.23
c. Unassigned/Unappropriated	9790	922,971.36		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,676,972.36		755,156.00		761,481.23
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
One-time costs of \$200K are eliminated from the 5xxx objects for safety enhancements at school sites. In addition, 2 Certificated FTE are reduced from each subsequent year due to declining enrollment.						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	442,150.00	-7.77%	407,802.00	0.00%	407,802.00
3. Other State Revenues	8300-8599	153,312.00	-1.04%	151,715.00	-2.46%	147,983.00
4. Other Local Revenues	8600-8799	6,063,938.00	2.70%	6,227,664.00	1.88%	6,344,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,651,179.00	2.82%	4,782,410.13	2.17%	4,885,980.00
6. Total (Sum lines A1 thru A5c)		11,310,579.00	2.29%	11,569,591.13	1.87%	11,786,416.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,963,700.00		5,044,169.00
b. Step & Column Adjustment				80,469.00		80,724.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,963,700.00	1.62%	5,044,169.00	1.60%	5,124,893.00
2. Classified Salaries						
a. Base Salaries				1,463,092.00		1,493,276.00
b. Step & Column Adjustment				30,184.00		21,851.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,463,092.00	2.06%	1,493,276.00	1.46%	1,515,127.00
3. Employee Benefits	3000-3999	2,243,342.00	7.29%	2,406,974.00	3.61%	2,493,837.00
4. Books and Supplies	4000-4999	244,654.00	-0.13%	244,347.00	0.00%	244,347.00
5. Services and Other Operating Expenditures	5000-5999	1,895,287.00	0.66%	1,907,708.00	0.00%	1,907,708.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	472,466.00	0.00%	472,466.00	0.00%	472,466.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	28,038.00	0.00%	28,038.00	0.00%	28,038.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,310,579.00	2.53%	11,596,978.00	1.63%	11,786,416.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		(27,386.87)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,386.87		27,386.87		0.00
2. Ending Fund Balance (Sum lines C and D1)		27,386.87		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,386.91				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,386.87		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
There is a reduction of a .5 FTE Special Ed Instruction Aide Position in the current year.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	16,312,544.00	-0.14%	16,290,369.00	0.09%	16,305,273.00
2. Federal Revenues	8100-8299	442,150.00	-7.77%	407,802.00	0.00%	407,802.00
3. Other State Revenues	8300-8599	837,079.00	-41.30%	491,370.00	-3.28%	475,254.00
4. Other Local Revenues	8600-8799	6,491,251.00	2.64%	6,662,673.00	1.87%	6,787,419.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,083,024.00	-0.96%	23,852,214.00	0.52%	23,975,748.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,299,658.00		11,320,025.00
b. Step & Column Adjustment				180,367.00		181,102.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(160,000.00)		(160,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,299,658.00	0.18%	11,320,025.00	0.19%	11,341,127.00
2. Classified Salaries						
a. Base Salaries				3,785,206.00		3,854,182.00
b. Step & Column Adjustment				68,976.00		58,741.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,785,206.00	1.82%	3,854,182.00	1.52%	3,912,923.00
3. Employee Benefits	3000-3999	5,080,872.00	7.83%	5,478,910.00	3.30%	5,659,878.00
4. Books and Supplies	4000-4999	654,710.00	-0.05%	654,403.00	0.00%	654,403.00
5. Services and Other Operating Expenditures	5000-5999	3,525,023.00	-12.73%	3,076,444.00	-0.79%	3,052,090.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	615,969.00	0.00%	615,969.00	0.00%	615,969.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	171,926.00	0.00%	171,926.00	-29.08%	121,926.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,133,364.00	0.15%	25,171,859.00	0.74%	25,358,316.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,050,340.00)		(1,319,645.00)		(1,382,568.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,517,034.23		3,466,694.23		2,147,049.23
2. Ending Fund Balance (Sum lines C and D1)		3,466,694.23		2,147,049.23		764,481.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	27,386.91		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,759,335.00		1,388,893.23		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	754,001.00		755,156.00		761,481.23
2. Unassigned/Unappropriated	9790	922,971.32		0.00		0.00
f. Total Components of Ending Fund Balance		3,466,694.23		2,147,049.23		764,481.23
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	754,001.00		755,156.00		761,481.23
c. Unassigned/Unappropriated	9790	922,971.36		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.04)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,676,972.32		755,156.00		761,481.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.67%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,946.32		1,897.62		1,820.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,133,364.00		25,171,859.00		25,358,316.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,133,364.00		25,171,859.00		25,358,316.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		754,000.92		755,155.77		760,749.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		754,000.92		755,155.77		760,749.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		15,966,656.00	0.00	15,966,656.00	16,312,544.00	0.00	16,312,544.00	2.2%
2) Federal Revenue	8100-8299		0.00	546,453.00	546,453.00	0.00	442,150.00	442,150.00	-19.1%
3) Other State Revenue	8300-8599		667,168.53	176,007.51	843,176.04	683,767.00	153,312.00	837,079.00	-0.7%
4) Other Local Revenue	8600-8799		419,462.27	5,902,252.00	6,321,714.27	427,313.00	6,063,938.00	6,491,251.00	2.7%
5) TOTAL, REVENUES			17,053,286.80	6,624,712.51	23,677,999.31	17,423,624.00	6,659,400.00	24,083,024.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		6,361,704.06	4,897,632.00	11,259,336.06	6,335,958.00	4,963,700.00	11,299,658.00	0.4%
2) Classified Salaries	2000-2999		2,271,981.00	1,381,024.00	3,653,005.00	2,322,114.00	1,463,092.00	3,785,206.00	3.6%
3) Employee Benefits	3000-3999		2,715,421.15	1,939,153.00	4,654,574.15	2,837,530.00	2,243,342.00	5,080,872.00	9.2%
4) Books and Supplies	4000-4999		479,765.08	299,096.51	778,861.59	410,056.00	244,654.00	654,710.00	-15.9%
5) Services and Other Operating Expenditures	5000-5999		1,287,286.58	2,163,699.00	3,450,985.58	1,629,736.00	1,895,287.00	3,525,023.00	2.1%
6) Capital Outlay	6000-6999		100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		143,501.92	478,431.00	621,932.92	143,503.00	472,466.00	615,969.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(35,240.00)	35,240.00	0.00	(28,038.00)	28,038.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,324,419.79	11,194,275.51	24,518,695.30	13,650,859.00	11,310,579.00	24,961,438.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,728,867.01	(4,569,563.00)	(840,695.99)	3,772,765.00	(4,651,179.00)	(878,414.00)	4.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		124,570.00	0.00	124,570.00	171,926.00	0.00	171,926.00	38.0%
2) Other Sources/Uses									
a) Sources	8930-8979		100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,443,023.00)	4,443,023.00	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,467,593.00)	4,443,023.00	(24,570.00)	(4,823,105.00)	4,651,179.00	(171,926.00)	599.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(738,725.99)	(126,540.00)	(865,265.99)	(1,050,340.00)	0.00	(1,050,340.00)	21.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
2) Ending Balance, June 30 (E + F1e)			4,489,647.36	27,386.87	4,517,034.23	3,439,307.36	27,386.87	3,466,694.23	-23.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,386.91	27,386.91	0.00	27,386.91	27,386.91	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,725,029.00	0.00	1,725,029.00	1,759,335.00	0.00	1,759,335.00	2.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	739,298.00	0.00	739,298.00	754,001.00	0.00	754,001.00	2.0%
Unassigned/Unappropriated Amount		9790	2,022,320.36	(0.04)	2,022,320.32	922,971.36	(0.04)	922,971.32	-54.4%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	14,227,912.04	(7,692,986.56)	6,534,925.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,701.93	19,313.00	23,014.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	52,969.71	0.00	52,969.71				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			14,287,583.68	(7,673,673.56)	6,613,910.12				
<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	696,630.07	1,757.58	698,387.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,875.38	47,361.62	50,237.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	19,226.00	0.00	19,226.00				
6) TOTAL, LIABILITIES			718,731.45	49,119.20	767,850.65				
<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									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			13,568,852.23	(7,722,792.76)	5,846,059.47				



			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,064,381.00	0.00	5,064,381.00	4,794,199.00	0.00	4,794,199.00	-5.3%
Education Protection Account State Aid - Current Year		8012	2,315,542.00	0.00	2,315,542.00	2,419,239.00	0.00	2,419,239.00	4.5%
State Aid - Prior Years		8019	(25,086.00)	0.00	(25,086.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	50,500.00	0.00	50,500.00	50,500.00	0.00	50,500.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,322,502.00	0.00	11,322,502.00	11,322,502.00	0.00	11,322,502.00	0.0%
Unsecured Roll Taxes		8042	215,443.00	0.00	215,443.00	215,443.00	0.00	215,443.00	0.0%
Prior Years' Taxes		8043	55,717.00	0.00	55,717.00	55,717.00	0.00	55,717.00	0.0%
Supplemental Taxes		8044	556,730.00	0.00	556,730.00	556,730.00	0.00	556,730.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,101,786.00)	0.00	(3,101,786.00)	(3,101,786.00)	0.00	(3,101,786.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,453,943.00	0.00	16,453,943.00	16,312,544.00	0.00	16,312,544.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(487,287.00)	0.00	(487,287.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,966,656.00	0.00	15,966,656.00	16,312,544.00	0.00	16,312,544.00	2.2%
<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	274,373.00	274,373.00	0.00	268,411.00	268,411.00	-2.2%
Special Education Discretionary Grants		8182	0.00	81,944.00	81,944.00	0.00	70,549.00	70,549.00	-13.9%
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		97,025.00	97,025.00		65,228.00	65,228.00	-32.8%
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		87,001.00	87,001.00		31,842.00	31,842.00	-63.4%
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		6,110.00	6,110.00		6,120.00	6,120.00	0.2%
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									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	546,453.00	546,453.00	0.00	442,150.00	442,150.00	-19.1%
<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		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	379,551.00	0.00	379,551.00	399,594.00	0.00	399,594.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	287,617.53	102,284.51	389,902.04	284,173.00	93,427.00	377,600.00	-3.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
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	0.00	73,723.00	73,723.00	0.00	59,885.00	59,885.00	-18.8%
TOTAL, OTHER STATE REVENUE			667,168.53	176,007.51	843,176.04	683,767.00	153,312.00	837,079.00	-0.7%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	3,971,235.00	3,971,235.00	0.00	4,110,228.00	4,110,228.00	3.5%
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	360,675.00	0.00	360,675.00	384,766.00	0.00	384,766.00	6.7%
Interest		8660	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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									

			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)	
Description	Resource Codes	Object Codes							
(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	32,787.27	919,803.00	952,590.27	16,547.00	962,510.00	979,057.00	2.8%
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		1,011,214.00	1,011,214.00		991,200.00	991,200.00	-2.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			419,462.27	5,902,252.00	6,321,714.27	427,313.00	6,063,938.00	6,491,251.00	2.7%
TOTAL, REVENUES			17,053,286.80	6,624,712.51	23,677,999.31	17,423,624.00	6,659,400.00	24,083,024.00	1.7%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,849,836.06	4,218,492.00	9,068,328.06	4,794,278.00	4,302,177.00	9,096,455.00	0.3%
Certificated Pupil Support Salaries		1200	148,751.00	584,487.00	733,238.00	153,379.00	564,996.00	718,375.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,362,343.00	94,653.00	1,456,996.00	1,388,301.00	96,527.00	1,484,828.00	1.9%
Other Certificated Salaries		1900	774.00	0.00	774.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,361,704.06	4,897,632.00	11,259,336.06	6,335,958.00	4,963,700.00	11,299,658.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	294,221.00	729,377.00	1,023,598.00	289,998.00	789,516.00	1,079,514.00	5.5%
Classified Support Salaries		2200	644,392.00	362,437.00	1,006,829.00	640,358.00	367,372.00	1,007,730.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	251,053.00	128,666.00	379,719.00	259,735.00	142,734.00	402,469.00	6.0%
Clerical, Technical and Office Salaries		2400	803,388.00	30,812.00	834,200.00	830,133.00	32,970.00	863,103.00	3.5%
Other Classified Salaries		2900	278,927.00	129,732.00	408,659.00	301,890.00	130,500.00	432,390.00	5.8%
TOTAL, CLASSIFIED SALARIES			2,271,981.00	1,381,024.00	3,653,005.00	2,322,114.00	1,463,092.00	3,785,206.00	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	923,551.02	712,727.00	1,636,278.02	1,025,471.00	796,712.00	1,822,183.00	11.4%
PERS		3201-3202	323,660.00	196,894.00	520,554.00	356,315.00	263,685.00	620,000.00	19.1%
OASDI/Medicare/Alternative		3301-3302	259,997.00	166,297.00	426,294.00	266,446.00	198,528.00	464,974.00	9.1%
Health and Welfare Benefits		3401-3402	879,685.00	706,254.00	1,585,939.00	885,673.00	823,332.00	1,709,005.00	7.8%
Unemployment Insurance		3501-3502	4,578.45	3,278.00	7,856.45	4,476.00	5,249.00	9,725.00	23.8%
Workers' Compensation		3601-3602	178,505.68	132,105.00	310,610.68	213,524.00	155,836.00	369,360.00	18.9%
OPEB, Allocated		3701-3702	112,837.00	0.00	112,837.00	85,625.00	0.00	85,625.00	-24.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,607.00	21,598.00	54,205.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,715,421.15	1,939,153.00	4,654,574.15	2,837,530.00	2,243,342.00	5,080,872.00	9.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	26,006.00	0.00	26,006.00	17,357.00	0.00	17,357.00	-33.3%
Books and Other Reference Materials		4200	19,330.00	39,850.00	59,180.00	16,945.00	39,850.00	56,795.00	-4.0%
Materials and Supplies		4300	373,419.08	244,033.51	617,452.59	314,744.00	196,703.00	511,447.00	-17.2%

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	61,010.00	15,213.00	76,223.00	61,010.00	8,101.00	69,111.00	-9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			479,765.08	299,096.51	778,861.59	410,056.00	244,654.00	654,710.00	-15.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,275.25	20,395.00	71,670.25	55,259.00	16,745.00	72,004.00	0.5%
Dues and Memberships		5300	14,771.00	1,952.00	16,723.00	14,771.00	1,952.00	16,723.00	0.0%
Insurance		5400 - 5450	190,420.00	0.00	190,420.00	190,420.00	0.00	190,420.00	0.0%
Operations and Housekeeping Services		5500	338,776.00	0.00	338,776.00	338,776.00	0.00	338,776.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,189.08	97,671.00	167,860.08	70,192.00	97,672.00	167,864.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	555,178.25	2,041,681.00	2,596,859.25	893,641.00	1,776,918.00	2,670,559.00	2.8%
Communications		5900	66,677.00	2,000.00	68,677.00	66,677.00	2,000.00	68,677.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,287,286.58	2,163,699.00	3,450,985.58	1,629,736.00	1,895,287.00	3,525,023.00	2.1%



			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	478,431.00	478,431.00	0.00	472,466.00	472,466.00	-1.2%
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	41,825.00	0.00	41,825.00	41,825.00	0.00	41,825.00	0.0%
Other Debt Service - Principal		7439	101,676.92	0.00	101,676.92	101,678.00	0.00	101,678.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			143,501.92	478,431.00	621,932.92	143,503.00	472,466.00	615,969.00	-1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(35,240.00)	35,240.00	0.00	(28,038.00)	28,038.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,240.00)	35,240.00	0.00	(28,038.00)	28,038.00	0.00	0.0%
TOTAL, EXPENDITURES			13,324,419.79	11,194,275.51	24,518,695.30	13,650,859.00	11,310,579.00	24,961,438.00	1.8%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	74,570.00	0.00	74,570.00	121,926.00	0.00	121,926.00	63.5%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,570.00	0.00	124,570.00	171,926.00	0.00	171,926.00	38.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	100,000.00	0.00	100,000.00	0.00	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)	
(c) TOTAL, SOURCES			100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
<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	(4,443,023.00)	4,443,023.00	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,443,023.00)	4,443,023.00	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,467,593.00)	4,443,023.00	(24,570.00)	(4,823,105.00)	4,651,179.00	(171,926.00)	599.7%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	15,966,656.00	0.00	15,966,656.00	16,312,544.00	0.00	16,312,544.00	2.2%
2) Federal Revenue		8100-8299	0.00	546,453.00	546,453.00	0.00	442,150.00	442,150.00	-19.1%
3) Other State Revenue		8300-8599	667,168.53	176,007.51	843,176.04	683,767.00	153,312.00	837,079.00	-0.7%
4) Other Local Revenue		8600-8799	419,462.27	5,902,252.00	6,321,714.27	427,313.00	6,063,938.00	6,491,251.00	2.7%
5) TOTAL, REVENUES			17,053,286.80	6,624,712.51	23,677,999.31	17,423,624.00	6,659,400.00	24,083,024.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		7,271,065.78	7,911,188.01	15,182,253.79	7,118,779.00	8,070,699.00	15,189,478.00	0.0%
2) Instruction - Related Services	2000-2999		1,725,893.09	469,933.00	2,195,826.09	1,828,945.00	496,633.00	2,325,578.00	5.9%
3) Pupil Services	3000-3999		459,753.00	1,507,760.50	1,967,513.50	451,948.00	1,433,094.00	1,885,042.00	-4.2%
4) Ancillary Services	4000-4999		0.00	43,212.00	43,212.00	0.00	44,172.00	44,172.00	2.2%
5) Community Services	5000-5999		0.00	16,176.00	16,176.00	0.00	5,132.00	5,132.00	-68.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,114,112.00	51,260.00	2,165,372.00	2,208,661.00	59,153.00	2,267,814.00	4.7%
8) Plant Services	8000-8999		1,610,094.00	716,315.00	2,326,409.00	1,899,023.00	729,230.00	2,628,253.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	143,501.92	478,431.00	621,932.92	143,503.00	472,466.00	615,969.00	-1.0%
10) TOTAL, EXPENDITURES			13,324,419.79	11,194,275.51	24,518,695.30	13,650,859.00	11,310,579.00	24,961,438.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			3,728,867.01	(4,569,563.00)	(840,695.99)	3,772,765.00	(4,651,179.00)	(878,414.00)	4.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,570.00	0.00	124,570.00	171,926.00	0.00	171,926.00	38.0%
2) Other Sources/Uses									
a) Sources		8930-8979	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,443,023.00)	4,443,023.00	0.00	(4,651,179.00)	4,651,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,467,593.00)	4,443,023.00	(24,570.00)	(4,823,105.00)	4,651,179.00	(171,926.00)	599.7%

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>			(738,725.99)	(126,540.00)	(865,265.99)	(1,050,340.00)	0.00	(1,050,340.00)	21.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,228,373.35	153,926.87	5,382,300.22	4,489,647.36	27,386.87	4,517,034.23	-16.1%
2) Ending Balance, June 30 (E + F1e)			4,489,647.36	27,386.87	4,517,034.23	3,439,307.36	27,386.87	3,466,694.23	-23.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,386.91	27,386.91	0.00	27,386.91	27,386.91	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,725,029.00	0.00	1,725,029.00	1,759,335.00	0.00	1,759,335.00	2.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	739,298.00	0.00	739,298.00	754,001.00	0.00	754,001.00	2.0%
Unassigned/Unappropriated Amount		9790	2,022,320.36	(0.04)	2,022,320.32	922,971.36	(0.04)	922,971.32	-54.4%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
4201	ESEA: Title III, Immigrant Education Program	3.61	3.61
6300	Lottery: Instructional Materials	18,811.77	18,811.77
9010	Other Restricted Local	8,571.53	8,571.53
Total, Restricted Balance		27,386.91	27,386.91





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	111,638.00	70,000.00	-37.3%
3) Other State Revenue		8300-8599	7,500.00	5,300.00	-29.3%
4) Other Local Revenue		8600-8799	215,017.00	200,000.00	-7.0%
5) TOTAL, REVENUES			334,155.00	275,300.00	-17.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	71,240.00	68,925.00	-3.2%
3) Employee Benefits		3000-3999	37,465.00	35,281.00	-5.8%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	307,520.00	292,520.00	-4.9%
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			416,725.00	397,226.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(82,570.00)	(121,926.00)	47.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,570.00	121,926.00	63.5%
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			74,570.00	121,926.00	63.5%

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>			(8,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,459.81	19,459.81	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,459.81	19,459.81	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,459.81	19,459.81	-29.1%
2) Ending Balance, June 30 (E + F1e)			19,459.81	19,459.81	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	19,459.81	19,459.81	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	18,949.47		
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	2,875.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,824.85		
<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	52,969.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52,969.71		
<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)			(31,144.86)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	111,638.00	70,000.00	-37.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>111,638.00</b>	<b>70,000.00</b>	<b>-37.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	7,500.00	5,300.00	-29.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,500.00</b>	<b>5,300.00</b>	<b>-29.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	215,017.00	200,000.00	-7.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>215,017.00</b>	<b>200,000.00</b>	<b>-7.0%</b>
<b>TOTAL, REVENUES</b>			<b>334,155.00</b>	<b>275,300.00</b>	<b>-17.6%</b>

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,559.00	48,774.00	7.1%
Other Classified Salaries		2900	25,681.00	20,151.00	-21.5%
TOTAL, CLASSIFIED SALARIES			71,240.00	68,925.00	-3.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,162.00	12,453.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	6,494.00	5,279.00	-18.7%
Health and Welfare Benefits		3401-3402	16,010.00	15,806.00	-1.3%
Unemployment Insurance		3501-3502	50.00	39.00	-22.0%
Workers' Compensation		3601-3602	1,749.00	1,704.00	-2.6%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,465.00	35,281.00	-5.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	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	1,250.00	1,250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	306,270.00	291,270.00	-4.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			307,520.00	292,520.00	-4.9%
<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	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>416,725.00</b>	<b>397,226.00</b>	<b>-4.7%</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		8916	74,570.00	121,926.00	63.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			74,570.00	121,926.00	63.5%
<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)			74,570.00	121,926.00	63.5%

Description	Function 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	111,638.00	70,000.00	-37.3%
3) Other State Revenue		8300-8599	7,500.00	5,300.00	-29.3%
4) Other Local Revenue		8600-8799	215,017.00	200,000.00	-7.0%
5) TOTAL, REVENUES			334,155.00	275,300.00	-17.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		416,725.00	397,226.00	-4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			416,725.00	397,226.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(82,570.00)	(121,926.00)	47.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,570.00	121,926.00	63.5%
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			74,570.00	121,926.00	63.5%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,459.81	19,459.81	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,459.81	19,459.81	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,459.81	19,459.81	-29.1%
2) Ending Balance, June 30 (E + F1e)			19,459.81	19,459.81	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	19,459.81	19,459.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,459.81	19,459.81
Total, Restricted Balance		19,459.81	19,459.81

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	3,500.00	2,000.00	-42.9%
5) TOTAL, REVENUES			3,500.00	2,000.00	-42.9%
<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	200,000.00	95,000.00	-52.5%
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			200,000.00	95,000.00	-52.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(196,500.00)	(93,000.00)	-52.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	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>			(146,500.00)	(43,000.00)	-70.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,088.95	280,588.95	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,088.95	280,588.95	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,088.95	280,588.95	-34.3%
2) Ending Balance, June 30 (E + F1e)			280,588.95	237,588.95	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	280,588.95	237,588.95	-15.3%
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	211,561.84		
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	47,361.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			258,923.46		
<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)			258,923.46		

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	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<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	3,500.00	2,000.00	-42.9%
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			3,500.00	2,000.00	-42.9%
TOTAL, REVENUES			3,500.00	2,000.00	-42.9%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	95,000.00	-52.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	95,000.00	-52.5%
<b>CAPITAL OUTLAY</b>					
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>					
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			200,000.00	95,000.00	-52.5%



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	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	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)			50,000.00	50,000.00	0.0%

Description	Function 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	3,500.00	2,000.00	-42.9%
5) TOTAL, REVENUES			3,500.00	2,000.00	-42.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		200,000.00	95,000.00	-52.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			200,000.00	95,000.00	-52.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(196,500.00)	(93,000.00)	-52.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,500.00)	(43,000.00)	-70.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,088.95	280,588.95	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,088.95	280,588.95	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,088.95	280,588.95	-34.3%
2) Ending Balance, June 30 (E + F1e)			280,588.95	237,588.95	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	280,588.95	237,588.95	-15.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	23,227.00	442,700.00	1806.0%
5) TOTAL, REVENUES			23,227.00	442,700.00	1806.0%
<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	40,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	292,276.00	847,000.00	189.8%
6) Capital Outlay		6000-6999	5,348,851.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,681,127.00	847,000.00	-85.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,657,900.00)	(404,300.00)	-92.9%
<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>			(5,657,900.00)	(404,300.00)	-92.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,063,465.73	405,565.73	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063,465.73	405,565.73	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063,465.73	405,565.73	-93.3%
2) Ending Balance, June 30 (E + F1e)			405,565.73	1,265.73	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	405,565.73	1,265.73	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	920,960.35		
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			920,960.35		
<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	1,500.00		
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			1,500.00		
<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)			919,460.35		

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	23,227.00	700.00	-97.0%
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	442,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,227.00	442,700.00	1806.0%
TOTAL, REVENUES			23,227.00	442,700.00	1806.0%



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	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	39,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,000.00	0.00	-100.0%
<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	289,276.00	847,000.00	192.8%
Communications		5900	3,000.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>292,276.00</b>	<b>847,000.00</b>	<b>189.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	914,865.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,173,986.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	260,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,348,851.00</b>	<b>0.00</b>	<b>-100.0%</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>5,681,127.00</b>	<b>847,000.00</b>	<b>-85.1%</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	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	Function 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	23,227.00	442,700.00	1806.0%
5) TOTAL, REVENUES			23,227.00	442,700.00	1806.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,681,127.00	847,000.00	-85.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,681,127.00	847,000.00	-85.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,657,900.00)	(404,300.00)	-92.9%
<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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,657,900.00)	(404,300.00)	-92.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,063,465.73	405,565.73	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063,465.73	405,565.73	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063,465.73	405,565.73	-93.3%
2) Ending Balance, June 30 (E + F1e)			405,565.73	1,265.73	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	405,565.73	1,265.73	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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





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	50,300.00	10,300.00	-79.5%
5) TOTAL, REVENUES			50,300.00	10,300.00	-79.5%
<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	57,850.00	3,000.00	-94.8%
5) Services and Other Operating Expenditures		5000-5999	92,150.00	2,150.00	-97.7%
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	5,150.00	-96.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(99,700.00)	5,150.00	-105.2%
<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>			(99,700.00)	5,150.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,223.11	30,523.11	-76.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,223.11	30,523.11	-76.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,223.11	30,523.11	-76.6%
2) Ending Balance, June 30 (E + F1e)			30,523.11	35,673.11	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,523.11	35,673.11	16.9%
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	35,636.33		
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	0.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,636.45		
<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	2,010.29		
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			2,010.29		
<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)			33,626.16		

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	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	50,000.00	10,000.00	-80.0%
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			50,300.00	10,300.00	-79.5%
TOTAL, REVENUES			50,300.00	10,300.00	-79.5%

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	14,850.00	0.00	-100.0%
Noncapitalized Equipment		4400	43,000.00	3,000.00	-93.0%
TOTAL, BOOKS AND SUPPLIES			57,850.00	3,000.00	-94.8%

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	92,150.00	2,150.00	-97.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,150.00	2,150.00	-97.7%
<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			150,000.00	5,150.00	-96.6%

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	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>					
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)			0.00	0.00	0.0%

Description	Function 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	50,300.00	10,300.00	-79.5%
5) TOTAL, REVENUES			50,300.00	10,300.00	-79.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		150,000.00	5,150.00	-96.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			150,000.00	5,150.00	-96.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(99,700.00)	5,150.00	-105.2%
<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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(99,700.00)	5,150.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,223.11	30,523.11	-76.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,223.11	30,523.11	-76.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,223.11	30,523.11	-76.6%
2) Ending Balance, June 30 (E + F1e)			30,523.11	35,673.11	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,523.11	35,673.11	16.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	88,476.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			88,976.00	500.00	-99.4%
<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	15,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	196,079.00	18,750.00	-90.4%
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			211,079.00	18,750.00	-91.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(122,103.00)	(18,250.00)	-85.1%
<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>			(122,103.00)	(18,250.00)	-85.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,399.57	125,296.57	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,399.57	125,296.57	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,399.57	125,296.57	-49.4%
2) Ending Balance, June 30 (E + F1e)			125,296.57	107,046.57	-14.6%
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	88,476.98	88,476.98	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	36,819.59	18,569.59	-49.6%
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	461,389.51		
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			461,389.51		
<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	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)			461,389.51		

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	88,476.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,476.00	0.00	-100.0%
<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	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			88,976.00	500.00	-99.4%

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	15,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	0.00	-100.0%

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	196,079.00	18,750.00	-90.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,079.00	18,750.00	-90.4%
<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			211,079.00	18,750.00	-91.1%



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

Description	Function 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	88,476.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			88,976.00	500.00	-99.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		211,079.00	18,750.00	-91.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			211,079.00	18,750.00	-91.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(122,103.00)	(18,250.00)	-85.1%
<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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(122,103.00)	(18,250.00)	-85.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,399.57	125,296.57	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,399.57	125,296.57	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,399.57	125,296.57	-49.4%
2) Ending Balance, June 30 (E + F1e)			125,296.57	107,046.57	-14.6%
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	88,476.98	88,476.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,819.59	18,569.59	-49.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	88,476.98	88,476.98
Total, Restricted Balance		88,476.98	88,476.98



July 1 Budget  
2017-18 Estimated Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	51,632,707.00	12,017,292.00	63,649,999.00			63,649,999.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	400,499.31	4,172.69	404,672.00			404,672.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	16,660,602.00	(16,660,602.00)	0.00			0.00	
Net Pension Liability		23,667,911.00	23,667,911.00			23,667,911.00	
Total/Net OPEB Liability	367,605.00	(30,694.00)	336,911.00			336,911.00	
Compensated Absences Payable	56,234.00	46,727.00	102,961.00			102,961.00	
Governmental activities long-term liabilities	69,117,647.31	19,044,806.69	88,162,454.00	0.00	0.00	88,162,454.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00





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	11,299,658.00	301	0.00	303	11,299,658.00	305	222,044.00	222,044.00	307	11,077,614.00	309
2000 - Classified Salaries	3,785,206.00	311	4,000.00	313	3,781,206.00	315	0.00	0.00	317	3,781,206.00	319
3000 - Employee Benefits	5,080,872.00	321	86,757.00	323	4,994,115.00	325	71,216.00	71,216.00	327	4,922,899.00	329
4000 - Books, Supplies Equip Replace. (6500)	654,710.00	331	0.00	333	654,710.00	335	136,045.00	136,045.00	337	518,665.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,525,023.00	341	16,300.00	343	3,508,723.00	345	1,286,337.00	1,651,823.00	347	1,856,900.00	349
TOTAL					24,238,412.00	365	TOTAL			22,157,284.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)							Object	EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	9,065,105.00	375				
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,079,514.00	380				
3.	STRS. . . . .	3101 & 3102	1,467,974.00	382				
4.	PERS. . . . .	3201 & 3202	146,587.00	383				
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	219,212.00	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,088,332.00	385				
7.	Unemployment Insurance. . . . .	3501 & 3502	7,259.00	390				
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	250,849.00	392				
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00					
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		13,324,832.00	395				
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00					
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396				
14.	TOTAL SALARIES AND BENEFITS. . . . .		13,324,832.00	397				
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.14%					
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .							

### PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2.	Percentage spent by this district (Part II, Line 15) . . . . .	60.14%
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). . . . .	22,157,284.00
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Tuition being paid out of 1190 function instead of 1180; 6513 resource;

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	11,259,336.06	301	0.00	303	11,259,336.06	305	215,218.00	215,218.00	307	11,044,118.06	309
2000 - Classified Salaries	3,653,005.00	311	2,932.00	313	3,650,073.00	315	0.00	0.00	317	3,650,073.00	319
3000 - Employee Benefits	4,654,574.15	321	113,581.00	323	4,540,993.15	325	69,307.00	69,307.00	327	4,471,686.15	329
4000 - Books, Supplies Equip Replace. (6500)	778,861.59	331	79.00	333	778,782.59	335	202,540.04	202,540.00	337	576,242.59	339
5000 - Services. . . & 7300 - Indirect Costs	3,450,985.58	341	28,721.00	343	3,422,264.58	345	1,308,342.00	1,598,007.00	347	1,824,257.58	349
TOTAL					23,651,449.38	365	TOTAL			21,566,377.38	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	9,036,354.06	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,023,598.00	380
3. STRS. . . . .	3101 & 3102	1,324,353.02	382
4. PERS. . . . .	3201 & 3202	144,752.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	210,865.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,066,718.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	5,502.45	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	214,814.68	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	20,031.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		13,046,988.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		13,046,988.21	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.50%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	21,566,377.38
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Costs included under 1190 function for NPS placements

### 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) 1,206,170.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,247,908.21

#### 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) 6.61%

### 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)	1,028,824.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	432,499.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,100.00
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)	147,165.63
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)	1,640,588.63
9. Carry-Forward Adjustment (Part IV, Line F)	610,927.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,251,516.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,182,253.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,195,826.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,967,513.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	43,212.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,176.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	650,029.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	5,900.00
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)	16,020.00
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)	2,079,243.37
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)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	416,725.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	22,572,898.75

**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) 7.27%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18) 9.97%

#### 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>1,640,588.63</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(239,609.79)</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 (3.5%) times Part III, Line B18); zero if negative	<u>610,927.38</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.5%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>610,927.38</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>610,927.38</u>

Approved indirect cost rate: 3.50%  
Highest rate used in any program: 3.50%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	93,742.00	3,283.00	3.50%
01	4035	84,059.00	2,942.00	3.50%
01	6264	122,261.00	4,279.00	3.50%
01	8150	716,315.00	24,736.00	3.45%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	124,570.00	52,969.71	50,237.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
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							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					74,570.00	0.00	2,875.38	52,969.71
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00	47,361.62	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.12	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.12
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	124,570.00	124,570.00	103,206.83	103,206.83



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	171,926.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					121,926.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	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					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	171,926.00	171,926.00		

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:  
Marin Schools Insurance Authority (MSIA)

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Midge Hoffman

Title: Chief Business Official

Telephone: 415-451-4075

E-mail: mhoffman@rossvalleyschools.org

## LCAP Expenditure Summary

Total Expenditures by Funding Source						
Funding Source	2017-18 Annual Update Budgeted	2017-18 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
All Funding Sources	11,800,600.45	12,249,736.85	11,699,049.00	8,152,394.00	7,312,994.00	27,164,437.00
	0.00	99,623.00	0.00	0.00	0.00	0.00
Base	2,448,297.45	2,240,502.85	2,451,746.00	2,589,321.00	2,542,221.00	7,583,288.00
Bond Funds	4,488,224.00	5,492,022.00	4,488,224.00	800,000.00	0.00	5,288,224.00
Foundation	343,954.00	325,834.00	343,954.00	360,121.00	360,121.00	1,064,196.00
Lottery	220,617.00	139,885.00	220,617.00	134,545.00	134,545.00	489,707.00
Other	100,000.00	93,337.00	0.00	0.00	0.00	0.00
Other Restricted	54,500.00	35,977.00	54,500.00	0.00	0.00	54,500.00
Parcel Tax	265,219.00	252,298.00	265,219.00	278,956.00	278,956.00	823,131.00
PTA	20,145.00	41,145.00	20,145.00	25,190.00	25,190.00	70,525.00
Special Education	3,186,986.00	2,951,210.00	3,181,986.00	3,313,132.00	3,320,832.00	9,815,950.00
Supplemental	458,572.00	494,397.00	458,572.00	566,029.00	566,029.00	1,590,630.00
Title I	130,445.00	36,801.00	130,445.00	57,523.00	57,523.00	245,491.00
Title II	73,025.00	33,401.00	73,025.00	13,234.00	13,234.00	99,493.00
Title III	10,616.00	13,304.00	10,616.00	14,343.00	14,343.00	39,302.00

\* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type						
Object Type	2017-18 Annual Update Budgeted	2017-18 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
All Expenditure Types	11,800,600.45	12,249,736.85	11,699,049.00	8,152,394.00	7,312,994.00	27,164,437.00
	3,000,359.00	2,768,740.00	3,000,359.00	3,185,653.00	3,185,653.00	9,371,665.00
0000: Unrestricted	762,091.00	818,281.00	762,091.00	782,538.00	782,538.00	2,327,167.00
1000-1999: Certificated Personnel Salaries	2,192,283.00	1,989,842.85	2,192,283.00	2,142,571.00	2,142,571.00	6,477,425.00
2000-2999: Classified Personnel Salaries	578,946.00	529,262.00	578,946.00	598,302.00	598,302.00	1,775,550.00
4000-4999: Books And Supplies	313,778.00	205,935.00	313,778.00	236,642.00	236,642.00	787,062.00
5000-5999: Services And Other Operating Expenditures	85,376.45	113,730.00	88,825.00	108,625.00	72,625.00	270,075.00

<b>Total Expenditures by Object Type</b>						
<b>Object Type</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
5800: Professional/Consulting Services And Operating Expenditures	224,543.00	183,587.00	224,543.00	248,063.00	244,663.00	717,269.00
6000-6999: Capital Outlay	4,588,224.00	5,585,359.00	4,488,224.00	800,000.00	0.00	5,288,224.00
7000-7439: Other Outgo	55,000.00	55,000.00	50,000.00	50,000.00	50,000.00	150,000.00
Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00

\* Totals based on expenditure amounts in goal and annual update sections.

<b>Total Expenditures by Object Type and Funding Source</b>							
<b>Object Type</b>	<b>Funding Source</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
All Expenditure Types	All Funding Sources	11,800,600.45	12,249,736.85	11,699,049.00	8,152,394.00	7,312,994.00	27,164,437.00
		0.00	0.00	0.00	0.00	0.00	0.00
	Base	0.00	1,708.00	0.00	0.00	0.00	0.00
	Special Education	3,000,359.00	2,767,032.00	3,000,359.00	3,185,653.00	3,185,653.00	9,371,665.00
0000: Unrestricted	Base	762,091.00	818,281.00	762,091.00	782,538.00	782,538.00	2,327,167.00
1000-1999: Certificated Personnel Salaries		0.00	0.00	0.00	0.00	0.00	0.00
1000-1999: Certificated Personnel Salaries	Base	1,328,080.00	1,100,940.85	1,328,080.00	1,315,493.00	1,315,493.00	3,959,066.00
1000-1999: Certificated Personnel Salaries	Foundation	340,454.00	321,834.00	340,454.00	356,121.00	356,121.00	1,052,696.00
1000-1999: Certificated Personnel Salaries	Other Restricted	4,500.00	28,470.00	4,500.00	0.00	0.00	4,500.00
1000-1999: Certificated Personnel Salaries	Special Education	61,508.00	75,159.00	61,508.00	22,965.00	22,965.00	107,438.00
1000-1999: Certificated Personnel Salaries	Supplemental	303,063.00	380,453.00	303,063.00	362,892.00	362,892.00	1,028,847.00
1000-1999: Certificated Personnel Salaries	Title I	106,037.00	36,801.00	106,037.00	57,523.00	57,523.00	221,083.00
1000-1999: Certificated Personnel Salaries	Title II	38,025.00	32,881.00	38,025.00	13,234.00	13,234.00	64,493.00
1000-1999: Certificated Personnel Salaries	Title III	10,616.00	13,304.00	10,616.00	14,343.00	14,343.00	39,302.00

Total Expenditures by Object Type and Funding Source							
Object Type	Funding Source	2017-18 Annual Update Budgeted	2017-18 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
2000-2999: Classified Personnel Salaries	Base	198,626.00	213,551.00	198,626.00	236,141.00	236,141.00	670,908.00
2000-2999: Classified Personnel Salaries	Parcel Tax	265,219.00	252,298.00	265,219.00	278,956.00	278,956.00	823,131.00
2000-2999: Classified Personnel Salaries	PTA	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
2000-2999: Classified Personnel Salaries	Supplemental	80,693.00	63,413.00	80,693.00	83,205.00	83,205.00	247,103.00
2000-2999: Classified Personnel Salaries	Title I	24,408.00	0.00	24,408.00	0.00	0.00	24,408.00
4000-4999: Books And Supplies	Base	41,700.00	34,905.00	41,700.00	43,000.00	43,000.00	127,700.00
4000-4999: Books And Supplies	Lottery	220,617.00	139,885.00	220,617.00	134,545.00	134,545.00	489,707.00
4000-4999: Books And Supplies	PTA	10,145.00	31,145.00	10,145.00	25,190.00	25,190.00	60,525.00
4000-4999: Books And Supplies	Supplemental	41,316.00	0.00	41,316.00	33,907.00	33,907.00	109,130.00
5000-5999: Services And Other Operating Expenditures		0.00	99,623.00	0.00	0.00	0.00	0.00
5000-5999: Services And Other Operating Expenditures	Base	22,876.45	2,205.00	26,325.00	94,625.00	58,625.00	179,575.00
5000-5999: Services And Other Operating Expenditures	Foundation	3,500.00	4,000.00	3,500.00	4,000.00	4,000.00	11,500.00
5000-5999: Services And Other Operating Expenditures	Other Restricted	10,000.00	7,507.00	10,000.00	0.00	0.00	10,000.00
5000-5999: Services And Other Operating Expenditures	Special Education	9,000.00	0.00	9,000.00	5,000.00	5,000.00	19,000.00
5000-5999: Services And Other Operating Expenditures	Supplemental	5,000.00	0.00	5,000.00	5,000.00	5,000.00	15,000.00
5000-5999: Services And Other Operating Expenditures	Title II	35,000.00	395.00	35,000.00	0.00	0.00	35,000.00

**Total Expenditures by Object Type and Funding Source**

<b>Object Type</b>	<b>Funding Source</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
5800: Professional/Consulting Services And Operating Expenditures	Base	44,924.00	18,912.00	44,924.00	67,524.00	56,424.00	168,872.00
5800: Professional/Consulting Services And Operating Expenditures	Other Restricted	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
5800: Professional/Consulting Services And Operating Expenditures	PTA	0.00	10,000.00	0.00	0.00	0.00	0.00
5800: Professional/Consulting Services And Operating Expenditures	Special Education	111,119.00	104,019.00	111,119.00	99,514.00	107,214.00	317,847.00
5800: Professional/Consulting Services And Operating Expenditures	Supplemental	28,500.00	50,531.00	28,500.00	81,025.00	81,025.00	190,550.00
5800: Professional/Consulting Services And Operating Expenditures	Title II	0.00	125.00	0.00	0.00	0.00	0.00
6000-6999: Capital Outlay	Bond Funds	4,488,224.00	5,492,022.00	4,488,224.00	800,000.00	0.00	5,288,224.00
6000-6999: Capital Outlay	Other	100,000.00	93,337.00	0.00	0.00	0.00	0.00
7000-7439: Other Outgo	Base	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	150,000.00
7000-7439: Other Outgo	Special Education	5,000.00	5,000.00	0.00	0.00	0.00	0.00
Not Applicable		0.00	0.00	0.00	0.00	0.00	0.00

\* Totals based on expenditure amounts in goal and annual update sections.

**Total Expenditures by Goal**

<b>Goal</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
<b>Goal 1</b>	7,577,082.00	8,326,514.85	7,477,082.00	3,761,414.00	2,925,414.00	14,163,910.00

<b>Total Expenditures by Goal</b>						
<b>Goal</b>	<b>2017-18 Annual Update Budgeted</b>	<b>2017-18 Annual Update Actual</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2017-18 through 2019-20 Total</b>
<b>Goal 2</b>	4,096,372.00	3,826,629.00	4,091,372.00	4,316,560.00	4,322,160.00	12,730,092.00
<b>Goal 3</b>	127,146.45	96,593.00	130,595.00	74,420.00	65,420.00	270,435.00
<b>Goal 5</b>			0.00	0.00	0.00	0.00

\* Totals based on expenditure amounts in goal and annual update sections.



**ROSS VALLEY SCHOOL DISTRICT**  
**2018-19 Local Control Accountability Plan**  
**Services to Unduplicated Students**  
**("Minimum Proportionality Percentage")**

<b>TABLE I - Services to Students expressed in Full-Time Equivalents (FTE)</b>					
<b>NOTE: INCLUDES LOTTERY, YES FOUNDATION AND PARCEL TAX FUNDED POSITIONS.</b>	<b>All Students: Regular &amp; Special</b>	<b>Unduplicated Students:</b>			<b>Total</b>
		<b>English Language</b>	<b>Socio-economically</b>	<b>Sub-Total</b>	
<b>Instructional Staff:</b>					
Teachers	106.76	0.00	0.00	0.00	106.76
Instructional Assistants	23.00	0.00	0.58	0.58	23.58
PE Specialists	1.79	0.00	0.00	0.00	1.79
After School/Summer Programs	0.00	0.00	0.00	0.00	0.00
<b>Support Staff:</b>					
Psychologists (1)	4.70	0.00	0.50	0.50	5.20
Speech Therapists	5.00	0.00	0.00	0.00	5.00
Counselors	0.50	0.00	0.50	0.50	1.00
English Learner / Intervention	0.00	1.30	0.00	1.30	1.30
Nurses	1.00	0.00	0.00	0.00	1.00
Library Specialists	4.80	0.00	0.00	0.00	4.80
Noon-Time & Campus Supv	2.84	0.00	0.00	0.00	2.84
Translators (1)	0.00	0.20	0.00	0.20	0.20
Tutors (1)	0.00	0.00	0.25	0.25	0.25
EL Coordinator	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>150.40</b>	<b>1.50</b>	<b>1.83</b>	<b>3.33</b>	<b>153.73</b>
				<b>%</b>	<b>FTE</b>
Services to Unduplicated Students as compared to All Students				2.21%	3.33
Required Minimum Proportionality				2.11%	3.17
<b>Services to Unduplicated Pupils Above Required Minimum Proportionality</b>				<b>0.10%</b>	<b>0.16</b>
<b>Required Increase or Improvement to Services</b>				<b>Not applicable</b>	<b>Not applicable</b>
				<b>MPP Met</b>	<b>MPP Met</b>
(1) Employees and Professional Experts on contract included in these calculations					
(2) Eligible for Free or Reduced Price Meal Program					

**ROSS VALLEY SCHOOL DISTRICT**  
**2018-19 Local Control Accountability Plan**  
**Services to Unduplicated Students**  
**("Minimum Proportionality Percentage")**

<b>TABLE II - Services to Students expressed in Full-Time Equivalents (FTE)</b>					
<b>NOTE: DOES NOT INCLUDE LOTTERY, YES FOUNDATION OR PARCEL TAX FUNDED POSITIONS.</b>	<b>All Students: Regular &amp; Special Education</b>	<b>Unduplicated Students:</b>			<b>Total</b>
		<b>English Language Learners</b>	<b>Socio-economically Disadvantaged</b>	<b>Sub-Total</b>	
<b>Instructional Staff:</b>					
Teachers	64.19	0.00	0.00	0.00	64.19
Instructional Assistants	23.00	0.00	0.58	0.58	23.58
PE Specialists	1.79	0.00	0.00	0.00	1.79
After School/Summer Programs	0.00	0.00	0.00	0.00	0.00
<b>Support Staff:</b>					
Psychologists (1)	4.70	0.00	0.50	0.50	5.20
Speech Therapists	5.00	0.00	0.00	0.00	5.00
Counselors	0.50	0.00	0.50	0.50	1.00
English Learner / Intervention	0.00	1.30	0.00	1.30	1.30
Nurses	1.00	0.00	0.00	0.00	1.00
Library Specialists	0.00	0.00	0.00	0.00	0.00
Noon-Time & Campus Supv	2.84	0.00	0.00	0.00	2.84
Translators (1)	0.00	0.20	0.00	0.20	0.20
Tutors (1)	0.00	0.00	0.25	0.25	0.25
EL Coordinator	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>103.03</b>	<b>1.50</b>	<b>1.83</b>	<b>3.33</b>	<b>106.36</b>
				<b>%</b>	<b>FTE</b>
Services to Unduplicated Students as compared to All Students				3.23%	3.33
Required Minimum Proportionality				2.11%	2.17
<b>Services to Unduplicated Pupils Above Required Minimum Proportionality</b>				<b>1.12%</b>	<b>1.16</b>
<b>Required Increase or Improvement to Services</b>				<b>Not applicable</b>	<b>Not applicable</b>
				<b>MPP Met</b>	<b>MPP Met</b>
(1) Employees and Professional Experts on contract included in these calculations					
(2) Eligible for Free or Reduced Price Meal Program					