

**Petaluma
City Schools**



**Adopted
Budget
2018-2019**

Petaluma City Schools
Adopted Budget Assumptions
2018-19 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the fifth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template. In the *Goals, Actions, and Services* Section of the LCAP, all of the year two actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget and the Multi-year projections must include any significant changes in years 2 and 3.

It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster youth students. The funds generated by the supplemental grants, estimated at **\$1,279,217** for the Petaluma City (Elementary) School District and **\$3,168,377** for the Petaluma Joint Union High School District (including all internal charters), cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

In May, the Governor released his "May Revise" to the State Budget Proposal for 2018-19. The May Revise reflected a Statutory COLA of 2.71%, however, the "Legislative Budget Deal" included a 3.7% COLA for the LCFF as well as full LCFF funding at Target. This essentially eliminates the 3% GAP in funding two years in advance of his target year for full funding of 2020-21. Although

he also included one-time funds of \$344 per ADA, the Legislative Budget Deal reduced these one-time funds to \$168 per ADA or \$1,194,000. The details of this are included on the School Services of California (SSC) dartboard attached, and the "Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

Although the continued State revenue under the LCFF is welcome news, and the State's economy has continued to recover, the significant STRS and PERS increases continue to be a serious concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support this cost over the next several years. To protect the district's fiscal solvency, staff recommends continuing to maintain the district one-time contingency fund at a reduced amount of \$700,000 (\$500K included for Textbook adoptions in the Preliminary Budget), which helps to ensure the District can meet its obligation under the Willimas Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS).

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS retirement system rates. The STRS rates in particular are increasing by an estimated \$600,000 per year until 2020-21 when the STRS employer rate will be 19.1%, up from the historical rate of 8.25%. The STRS rate increase from 8.25% to 19.1% represents an overall increase, over seven years, of 10.85% or approximately \$4 million annually when you compare the total amount of STRS in 2014-15 to 2020-21 (assuming a similar level of certificated salaries).

In addition, the Public Employer's Retirement System rate, currently 15.531% (historically 13.02% under the former Revenue Limit) is also expected to increase up to over 24% over the next several years with a 2.5% increase between 2017-18 and 2018-19 (18.062%) or \$320,000.

The District has been experiencing a slight decline in enrollment from 7,500 (October 2015) to 7,434 (November 2017). Although the District can use prior year ADA for revenue calculations, declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot not reduce at the same rate as the level of revenues. In addition, fluctuations or declines in enrollment for the charter schools are not protected by the prior year ADA funding rules from the State. For the upcoming Fiscal Year, the District is projecting an increase in enrollment of approximately 46 students, back to the same levels as 2016-17.

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

2017-18 Preliminary Budget Assumptions

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,244.78
 - Total ADA 7112 (Increase of 94) Estimated Charter ADA @ 937.18
 - Current enrollment at 7,327 (Mo 8) Total Prior Year ADA 7,108
 - Projected Enrollment 7480 (2450 TK-6; 1680 7-8; 3350 9-12)
- Estimated Percentage of Students who qualify for Free and Reduced Meal **43.32% Elementary and 37.13% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ 2.71% (3.7% on LCFF)
- Education Protection Act Funds \$7,374,811 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 02 6th Grade Academy Charter
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 05 Gateway to College Charter
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) \$146 per annual ADA
 - Restricted (Prop 20) \$48 per annual ADA
 - Slight reductions assumed due to Prior Year Lottery ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$328,626
- **One-time** State Funding \$1,194,000
- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - Add College Readiness Block Grant (one-time) \$259,410 (Restricted)
 - STRS On Behalf payments \$2,832,483
 - ASES Grant @233,805
 - State Mental Health Funds \$394,846
 - State Workability Funds \$135,915 (Special Ed)
- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$253,500)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Reductions in Local Donations which are budgeted as received
- Childcare Center Fees \$190,000
- Parcel Tax \$1,175,000 (Secondary) \$765,000 (Elementary)
- Leases and Rentals \$150,000
- Estimated Pupil Transportation Revenues from Districts \$324,948.
- Estimated Fuel Mechanics fees from City/Other Agencies \$310,000
- ~~ROP Revenues from SCOE \$135,606~~ Eliminated 2017-18
- United Anglers Grant (Fish Hatchery) \$39,736
- Estimated Live Oak Special Ed Reimbursement \$108,056
- ~~Project Success (Mental Health Services MFT) \$84,894~~ Eliminated 2018-19
- Estimated IPAD Insurance Fee Collections \$60,000
- Federal and Local revenues for Special Education per February SELPA fiscal estimates \$2,905,397 (8792), \$1,565,555 (8181)
- Federal Mental Health \$821,880 (Board & Care Reimbursement)
- Title I \$610,356
- Title II \$127,539 (no change)
- Title III LEP \$95,304 (No change)
- Title III Immigrant Ed \$10,696
- Carl Perkins \$47,869K
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing and other costs. \$10.4 million
 - Maintain 3% contribution to Routine Restricted Maintenance required by State \$2.4 M
- The budgets for Federal, State and local restricted revenues have been reduced for 2017-18 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - 1.0 FTE Director of IT
 - 1.0 FTE Data Base Management Supervisor
 - 1.0 FTE Network Engineer
 - 6.0 FTE Technology support
- Maintenance & Operations
 - 1.0 FTE Director of Facilities & Maintenance
 - 1.0 FTE Assistant Director of Maintenance & Operations
 - 1.0 FTE Secretary M&O
 - Custodians 40.625 FTE
 - Groundswokers 7.0 FTE
 - Maintenance workers 9.0 FTE

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS

- Pupil Transportation
 - 1.0 FTE Director of Transportation and Fleet Maintenance
 - 1.0 FTE Secretary Pupil Transportation
 - 9.1875 FTE Bus Drivers
 - .6 FTE Dispatcher; 2.0 FTE Bus/vehicle Mechanics
- Food Services
 - 1.0 FTE Director of Food Services
 - 1.0 Account Clerk III Food Service
 - 19.42 FTE Food Service workers
- K-12 Education Program
 - 13.6 FTE Principals
 - 7.0 FTE Assistant Principals
 - 15.5 FTE Site Secretaries
 - 18.8125 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)
 - 6.0625 FTE Bilingual Clerk Typists, etc. (LCFF Supplemental)
 - 16.54172 FTE Campus Supervisors/Security (1.0 FTE LCFF Supplemental)
 - Maintain 14.0 FTE Counselors for primary academic support to 7-12th grade programs (2.5 FTE LCFF Supplemental)
 - Maintain 7.8125 FTE MFT & Guidance Specialists (LCFF Supplemental & Mental Health funds)
 - College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
 - TK-3 25:1 (53-55 FTE)
 - Under LCFF School-wide average of 24:1 grades K-3
 - 4-6 28:1 (44-45 FTE) (includes 2.0 FTE Parcel Tax over base)
 - 7-8 27.87 (includes prep period) Total District Allocation 60.2 FTE
 - TK-6 Music Teachers 4.0 FTE (Parcel Tax) .2 FTE PACS (LCFF Supplemental)
 - TK-6 Reading Specialists 4.0 FTE (LCFF Supplemental)
 - 3.5 FTE Certificated Spanish Teachers (2.2 FTE K-6 & 1.0 FTE 7-8) (LCFF Supplemental over base program allocation)
 - 2.8 FTE Certificated Bilingual Resource Teachers (BRT/ELRT) (LCFF Supplemental)
 - 2.4 FTE Certificated Math Teachers 2.6 FTE 7-12th (LCFF Supplemental over Base Program allocation)
 - 6.0 FTE Career Technical Education
 - 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
 - 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
- Special Services
 - 1.0 FTE Director
 - 1.5 FTE Program Manager
 - 2.5 FTE Secretary

- 7.0 FTE Special Education (SDC) Teachers

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

- 28 FTE Resource Teachers
- 3.1 FTE Full Inclusion
- .50 FTE Adaptive PE + 1.5 FTE Behavior Specialists
- 6.8 FTE Speech & Language Teacher
- 6.5 FTE Psychologists
- 3.0 FTE Nurse
- 47.025 FTE Instructional Assistants

SOCC (Moderate to Severe Special Needs Program):

- 1.0 FTE Director
- 2.0 FTE Program Manager
- 1.0 FTE Secretary
- 20.7 FTE Certificated Teachers
- 1.6 FTE Psychologists
- .8 FTE Nurse
- 26.5625 FTE Instructional Assistants

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 16.28% (increase of 1.85%) \$625,000 Estimated increase
- PERS Rate @ 18.062% (increase of 2.532%) \$320,000 estimated increase
- OASDI Rate @ 6.2% (no change);
- Medicare rate @ 1.45% (no change)
- SUI rate @ .5% (no change)
- Workers Comp. Rate @ 2.29% (decrease from 2.331%)

Site Allocations: Total \$789,760

- \$105 per CBEDS per school TK-6 (\$260,104)
- \$108 per CBEDS per school 7-8 (\$172,264)
- \$110 per CBEDS per school 9-12 (\$353,400)

Other Expenditures/information:

- Add Summer School
 - K-6 Title I \$85,600
 - 8-12 \$67,500 (LCFF Supplemental)
- CCSS aligned Materials
 - K-6 \$520,000 (LCFF Base/Prop 20 Lottery)
 - 7-12 \$196,000 (LCFF-LCAP) Base/Prop 20 Lottery
- CCSS - ELD aligned Materials \$41,000 (LCFF-LCAP) Supplemental

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- District-wide Assessment System \$38,000 (Professional Contracts & release time)
(LCFF-LCAP)
- Site LCFF Supplemental Allocations
 - K-6 \$76,700
 - 7-12 \$126,450
- Increases in Property & Liability Insurance
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Increase in Excess Cost Bill-back from SCOE
- Transportation
 - Estimated increase in Special Education Transportation contract with First Student due to rate increases 25.5%
 - Potential savings from bus yard space opportunity with First Student
- Indirect rate 6.29%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
- Capital Outlay budgets - Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - Indirect on Cafeteria Fund \$
 - Indirect on Adult Education Fund Programs \$

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51.

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - The District has set aside in a Board Designated/Assigned account for an amount equivalent to the amount of one-time Mandated Cost Program currently \$2.2 Million for a possible pension plan contingency
 - In addition, \$700,000 has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - South County Consortium ending fund balance of \$896,189

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities
 - contribution of \$98,000
 - Staffing for the kitchens at various schools is continuing to be evaluated at each school site to determine if reductions and/or restructuring is necessary based on need and meals served

Parcel Tax Summary

Secondary Revenues \$1,175,000 + Estimated Carryover of \$40K

- Technology Technicians \$172,200
- Add 6.0 FTE High Schools \$572,000
- Library Services \$463,000 (Contribution of \$224,400 LCFF)
- Site Allocations Library/Tech/Music/Art \$232,750

Elementary Parcel Tax \$765,000 Revenues + Estimated Carryover \$190,000

- Library Services \$131,000
- Reduce Class-size per PFT Contract 2.0 FTE \$179,000
- Art Docent K-6 \$46,000
- K-6 Music \$444,000
- Site Allocations for Technology \$26,536
- Technology supplies & Computer Replace \$129,000

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with no change in ADA
- Local Control Funding Formula
 - Assume COLA @ 2.57% (2018-19) and 2.67% (2019-20)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2019-20 and 2020-21
- Federal and State Categorical programs
 - Unrestricted:
 - Reduce one-time State Mandated Program @ \$1,194,000 (2019-20 only)
 - Add 1% COLA in 2019-20 and 1% COLA in 2020-21
 - Restricted:
 - Assume 1% COLA for Other State (2019-20 & 2020-21)
 - No Change in Federal Revenue (2019-20 & 2020-21)
- Assume \$20,000 annual increase in Interest Earnings (2019-20 and 2020-21)
- Assume ongoing revenues for Mandated Block Grant at same level with growth (2019-20 & 2020-21)
- Assume no change in rates for Lottery funds (Non-Prop 20 & Prop 20) (2019-20 & 2020-21)
- Assume increase in contribution to Special Education of approximately \$400,000/\$350,000 (2019-20 & 2020-21)
- Assume ongoing 3% contribution to RRM (2019-20 & 2020-21)
- Assume ongoing Parcel Tax Revenues (2019-20 & 2020-21)
- Assume no changes in Special Education revenues
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Assume step & column for both certificated and classified personnel at approximately 1% (2019-20 & 2020-21)
- Assume increases of \$300,000 each per year due to PERS potential rate increases
- Assume no change in rates for driven costs at this time except STRS
 - Assume increases of \$625,000 in 2019-20 and \$325,000 in 2020-21 due to rate changes (unrestricted/restricted)
 - 18.13% 2019-20 (1.85% Incr)
 - 19.10% 2020-21 (.97% Incr.)
- Assume increase in employee benefits due to step & column & and fluctuations in H&W benefits
- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets (\$125,000 Restricted)
 - Add 2% CPI both years

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS (*Multi-year Projections*)

- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-Time election costs \$150,000 - unrestricted
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$200,000 - restricted
 - Assume increases of 1-2% CPI (2019-20 & 2020-21) restricted & unrestricted
- Assume ongoing capital outlay expense
 - Copier/equipment replacement costs \$60,000 per year Unrestricted
 - No Capital Outlay in Restricted in subsequent years
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in indirect cost rate (2019-20 & 2020-21)
- Assume ongoing fee-for-service costs from SCOE (2019-20 & 2020-21)

Other Adjustments (Line 10)

- None

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2019-20 & 2020-21)
- Assume ongoing 3% reserve for economic uncertainty (2019-20 & 2020-21)
- Board Assigned:
 - Maintain additional 2% reserve (\$1,744,865 & \$1,773,115)
 - Maintain Pension Contingency using one-time Mandated Cost Program currently \$1.194 million
 - Maintain, \$1700,000 has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - Maintain South County Consortium ending fund balance of \$869,189
- Assume continued positive ending fund balance in General Fund

2018-19 Budget Adoption Reserves

PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

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		\$ 86,075,612
Minimum Reserve requirement	3%	\$ 2,582,268
General Fund Combined Ending Fund Balance		\$ 10,024,575
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 27,200
Restricted		\$ 100,270
Committed		\$ -
Assigned		\$ 4,511,701
Reserve for economic uncertainties		\$ 2,582,268
Unassigned and Unappropriated		\$ 2,803,133
Subtotal Assigned, Unassigned & Unappropriated		\$ 9,897,102
Total Components of ending balance		\$ 10,024,572
Assigned & Unassigned balances above the minimum reserve requirement		\$ 7,314,834

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
	<i>South County Consortium (SOCC) Reserves \$896,189</i>
	<i>Common Core State Standards implementation for one-time costs associated with this implementation \$700,000</i>
	<i>2% Additional Reserves for Economic Uncertainty for a total of 5% \$1,721,512</i>
	<i>One-time Pension Contingency \$1,194,000</i>
	<i>Maintaining adequate cash flow flexibility \$2.8 million</i>

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19

PUBLIC HEARING: ADOPTED BUDGET

	UNRESTRICTED					Comments
	Budget	Budget	Preliminary	Adopted	Variance	
	Revision #3 6/12/2018 (A)	Revision #4 6/21/2018 (B)	Budget 18-19 6/12/2018 (C)	Budget 18-19 6/21/2018 (D)	(D) - (C) (E)	
	7036	7036	7112.00	7112.00	76	Est.P-2 ADA
BEGINNING FUND BALANCE:	\$10,530,642	\$10,530,642	\$9,490,960	\$9,490,960	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$22,571,436	\$22,571,436	\$25,460,948	\$25,775,541	\$314,593	Adjust LCFF Calcs 3.7% COLA
8012 Education Protection Account	\$7,450,168	\$7,450,168	\$7,374,811	\$7,374,811	\$0	
8019 State Aid - Prior Year	\$300,000	\$300,000	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$244,896	\$244,896	\$247,000	\$247,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$28,994,814	\$28,994,814	\$29,475,000	\$29,475,000	\$0	
8042 Unsecured	\$1,098,758	\$1,098,758	\$1,115,000	\$1,115,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$803,250	\$803,250	\$900,000	\$900,000	\$0	
8045 ERAF	\$2,290,980	\$2,290,980	\$2,300,000	\$2,300,000	\$0	
8047 Community Redevelopment Funds	\$736,113	\$736,113	\$800,000	\$800,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,357,090)	(\$1,357,090)	(\$1,379,185)	(\$1,379,185)	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF Revenues	\$63,133,325	\$63,133,325	\$66,293,574	\$66,608,167	\$314,593	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$10,787	\$10,787	\$0	\$0	\$0	
Total Federal Revenues	\$10,787	\$10,787	\$0	\$0	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$1,429,219	\$1,429,219	\$2,560,777	\$1,553,890	(\$1,006,887)	Adj One-time State
8560 Lottery (Non-Prop 20)	\$1,093,773	\$1,093,773	\$1,066,689	\$1,066,689	\$0	
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$23,000	\$0	
Total State Revenues	\$2,545,992	\$2,545,992	\$3,650,466	\$2,643,579	(\$1,006,887)	
Local Revenues						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$150,000	\$150,000	\$0	
8660 Interest Earnings	\$225,500	\$225,500	\$253,500	\$253,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$433,100	\$433,100	\$400,548	\$400,548	\$0	
8689 All Other Fees & Contracts	\$30,000	\$30,000	\$22,700	\$22,700	\$0	
8699 Other Local Revenues	\$811,842	\$811,842	\$332,647	\$332,647	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,650,442	\$1,650,442	\$1,159,395	\$1,159,395	\$0	
TOTAL REVENUES	\$67,340,546	\$67,340,546	\$71,103,435	\$70,411,141	(\$692,294)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$19,968	\$19,968	\$0	\$0	\$0	Balancing Adj.
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$13,633,483)	(\$13,633,483)	(\$15,372,029)	(\$15,288,870)	\$83,159	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$13,613,515)	(\$13,613,515)	(\$15,372,029)	(\$15,288,870)	\$83,159	
TOTAL REVENUES & OTHER SOURCES	\$53,727,031	\$53,727,031	\$55,731,406	\$55,122,271	(\$609,135)	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19
PUBLIC HEARING: ADOPTED BUDGET**

		UNRESTRICTED					
		Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$22,882,694	\$22,882,694	\$22,322,638	\$22,322,638	\$0	
1200	Certificated Support	\$1,294,420	\$1,294,420	\$1,375,618	\$1,375,618	\$0	
1300	Administrative	\$3,191,246	\$3,191,246	\$3,074,586	\$3,074,586	\$0	
1900	Other Certificated	\$127,920	\$127,920	\$131,644	\$131,644	\$0	
Total Certificated Salaries		\$27,496,280	\$27,496,280	\$26,904,486	\$26,904,486	\$0	
Classified Salaries							
2100	Instructional Assist	\$176,453	\$176,453	\$169,462	\$169,462	\$0	
2200	Classified Support	\$2,440,232	\$2,440,232	\$2,593,252	\$2,593,252	\$0	
2300	Administrative	\$631,975	\$631,975	\$652,552	\$652,552	\$0	
2400	Clerical Salaries	\$2,942,801	\$2,942,801	\$2,951,521	\$2,951,521	\$0	
2900	Other Classified	\$1,150,448	\$1,150,448	\$1,091,494	\$1,174,994	\$83,500	Add MFT Interns
Total Classified Salaries		\$7,341,909	\$7,341,909	\$7,458,281	\$7,541,781	\$83,500	
Employee Benefits							
3100	STRS	\$3,971,435	\$3,971,435	\$4,283,559	\$4,283,559	\$0	
3200	PERS	\$1,099,612	\$1,099,612	\$1,334,475	\$1,334,575	\$100	
3300	OASDI/Medicare	\$953,332	\$953,332	\$930,747	\$937,135	\$6,388	
3400	Health & Welfare	\$6,752,015	\$6,752,015	\$7,013,367	\$7,013,367	\$0	
3500	State Unemployment Ins	\$17,256	\$17,256	\$16,343	\$16,385	\$42	
3600	Workers Comp	\$834,238	\$834,238	\$785,453	\$787,365	\$1,912	
3700	Retiree Benefits	\$2,800	\$2,800	0	0	\$0	
3900	Cash In Lieu/Other	\$25,958	\$25,958	\$27,375	\$27,375	\$0	
Total Employee Benefits		\$13,656,646	\$13,656,646	\$14,391,319	\$14,399,761	\$8,442	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$321,466	\$321,466	\$513,534	\$513,534	\$0	
4200	Books & Reference Materials	\$42,658	\$42,658	\$21,998	\$21,998	\$0	
4300	Materials & Supplies	\$1,697,478	\$1,696,223	\$1,184,902	\$1,183,602	(\$1,300)	Bal. Adjustment
4400	Non-Capital Furniture & Equip	\$114,568	\$114,568	\$107,365	\$95,939	(\$11,426)	One-time SOCC
Total Materials & Supplies		\$2,176,170	\$2,174,915	\$1,827,799	\$1,815,073	(\$12,726)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$806,770	\$806,770	\$825,000	\$825,000	\$0	
5200	Travel & Conferences (Mileage)	\$97,220	\$97,220	\$116,608	\$116,608	\$0	
5300	Dues & Memberships	\$32,894	\$32,894	\$34,789	\$34,789	\$0	
5400	Insurance	\$528,117	\$528,117	\$554,400	\$554,400	\$0	
5500	Utilities	\$1,156,119	\$1,156,119	\$1,239,496	\$1,239,496	\$0	
5600	Rentals, Leases & Repairs	\$407,418	\$407,418	\$388,527	\$388,527	\$0	
5700	Direct Cost Transfers	\$178,562	\$181,129	\$230,730	\$232,030	\$1,300	Balancing Adj.
5800	Professional Consult/Other Services	\$180,889	\$180,889	\$85,009	\$85,009	\$0	
5802-580	Special Education Contracts	\$0	\$0	\$0	\$0	\$0	
5810	Non-Public School (NPS)	\$0	\$0	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$90,000	\$90,000	\$90,000	\$90,000	\$0	
5821	Audit Cost	\$65,000	\$65,000	\$56,000	\$56,000	\$0	
5822	Election Fees	\$250	\$250	\$150,000	\$150,000	\$0	
5823	Legal Fees	\$113,000	\$113,000	\$117,000	\$117,000	\$0	
5825	Advertisement Costs	\$18,539	\$18,539	\$14,005	\$14,005	\$0	
5830	Professional Consulting Services	\$26,369	\$26,369	\$15,750	\$15,750	\$0	
5839	Other Fees	\$21,152	\$21,152	\$26,350	\$26,350	\$0	
5840	Computer Tech Related Services	\$6,507	\$6,507	\$6,551	\$6,551	\$0	
5845	Field Trips	\$117,548	\$117,548	\$3,784	\$6,284	\$2,500	Elementary Tours
5849	Other Contract Services	\$389,359	\$389,359	\$358,793	\$388,793	\$30,000	10,000 Degrees
5850	Other Operating Expenditures	\$214,592	\$214,592	\$199,078	\$199,078	\$0	
860-65	Other Employment Costs	\$27,777	\$27,777	\$22,240	\$22,240	\$0	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19**

PUBLIC HEARING: ADOPTED BUDGET

		UNRESTRICTED					
		Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES (continued)							
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$270	\$270	\$270	\$270	\$0	
5900	Communications/Telephone	\$167,757	\$167,757	\$164,721	\$164,721	\$0	
	Total Svcs & Other Operating Exp	\$4,646,109	\$4,648,676	\$4,699,101	\$4,732,901	\$33,800	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$24,670	\$24,670	\$5,520	\$5,520	\$0	
6500	Capital Equipment Replace	\$129,936	\$129,936	\$50,000	\$50,000	\$0	
	Total Capital Outlay	\$154,606	\$154,606	\$55,520	\$55,520	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$631,399)	(\$618,569)	(\$658,928)	(\$642,003)	\$16,925	Balancing Adj.
7350	Indirect Cost - InterFund	(\$189,484)	(\$185,438)	(\$199,263)	(\$216,188)	(\$16,925)	Balancing Adj.
	Total Indirect	(\$820,883)	(\$804,007)	(\$858,191)	(\$858,191)	\$0	
TOTAL EXPENDITURES		\$54,650,837	\$54,669,025	\$54,478,315	\$54,591,331	\$113,016	
OTHER FINANCING USES							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$97,688	\$97,688	\$97,597	\$97,597	\$0	
	Total Financing Uses:	\$97,688	\$97,688	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$54,748,525	\$54,766,713	\$54,575,912	\$54,688,928	\$113,016	
EXCESS OF REVENUES OVER EXPENSE		(\$1,021,494)	(\$1,039,682)	\$1,155,494	\$433,343	(\$722,151)	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED							
	Board Designated:						
	2% REU	\$1,799,793	\$1,799,793	\$1,707,565	\$1,721,512	\$13,947	
	One-time - Pension Contingency	\$0	\$0	\$2,200,000	\$1,194,000	(\$1,006,000)	
	South County Consortium SOCC	\$671,989	\$671,989	\$896,189	\$896,189	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$1,100,000	\$1,100,000	\$700,000	\$700,000	\$0	
INASSIGNED							
	Reserve for Economic Uncertainties Available	\$2,699,690	\$2,699,690	\$2,578,878	\$2,582,268	\$3,390	3% State Req.
		\$3,210,476	\$3,192,288	\$2,536,622	\$2,803,133	\$266,511	
TOTAL ENDING FUND BALANCE:		\$9,509,148	\$9,490,960	\$10,646,454	\$9,924,303	(\$722,151)	

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PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19

PUBLIC HEARING: ADOPTED BUDGET

	RESTRICTED					Comments
	Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	
	7036	7036	7112	7112	0	
BEGINNING FUND BALANCE:	\$4,428,261	\$4,428,261	\$615,270	\$615,270	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$726,694	\$726,694	\$712,677	\$712,677	\$0	
Total Revenue Limit	\$726,694	\$726,694	\$712,677	\$712,677	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,556,555	\$1,556,555	\$1,556,555	\$1,556,555	\$0	
8182 Spec Ed Discretionary Grant	\$491,497	\$491,497	\$1,010,377	\$1,010,377	\$0	
8290 All Other Federal Revenue	\$1,375,819	\$1,375,819	\$891,764	\$891,764	\$0	
Total Federal Revenues	\$3,423,871	\$3,423,871	\$3,458,696	\$3,458,696	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$387,873	\$387,873	\$340,500	\$340,500	\$0	
8590 All Other State Revenues	\$4,334,272	\$4,334,272	\$3,962,754	\$3,962,754	\$0	
Total State Revenues	\$4,722,145	\$4,722,145	\$4,303,254	\$4,303,254	\$0	
Local Revenues						
8621 Parcel Tax	\$1,919,888	\$1,919,888	\$1,940,000	\$1,940,000	\$0	
8650 Leases and Rentals	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,308,920	\$1,308,920	\$1,251,331	\$1,251,331	\$0	
8689 All Other Fees & Contracts	\$538,000	\$538,000	\$520,000	\$520,000	\$0	
8699 Other Local Revenues	\$2,050,982	\$2,050,982	\$406,056	\$406,056	\$0	
8792 Transfer of Apportionment from COE	\$3,049,449	\$3,049,449	\$2,990,800	\$2,990,800	\$0	
Total Local Revenues	\$8,867,239	\$8,867,239	\$7,108,187	\$7,108,187	\$0	
TOTAL REVENUES	\$17,739,949	\$17,739,949	\$15,582,814	\$15,582,814	\$0	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$54,705	\$54,705	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$13,633,483	\$13,633,483	\$15,288,870	\$15,288,870	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$13,688,188	\$13,688,188	\$15,288,870	\$15,288,870	\$0	
TOTAL REVENUES & OTHER SOURCES	\$31,428,137	\$31,428,137	\$30,871,684	\$30,871,684	\$0	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19
PUBLIC HEARING: ADOPTED BUDGET**

		RESTRICTED					Comments
		Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$6,694,061	\$6,694,061	\$6,874,928	\$6,874,928	\$0	
1200	Certificated Support	\$881,908	\$881,908	\$1,153,397	\$1,153,397	\$0	
1300	Administrative	\$590,056	\$590,056	\$587,518	\$587,518	\$0	
1900	Other Certificated	\$0	\$0	\$0	\$0	\$0	
	Total Certificated Salaries	\$8,166,025	\$8,166,025	\$8,615,843	\$8,615,843	\$0	
Classified Salaries							
2100	Instructional Assist	\$2,598,136	\$2,598,136	\$2,573,949	\$2,573,949	\$0	
2200	Classified Support	\$1,374,599	\$1,374,599	\$1,348,914	\$1,348,914	\$0	
2300	Administrative	\$236,176	\$236,176	\$244,133	\$244,133	\$0	
2400	Clerical Salaries	\$238,486	\$238,486	\$347,714	\$347,714	\$0	
2900	Other Classified	\$510,940	\$510,940	\$318,154	\$318,154	\$0	
	Total Classified Salaries	\$4,958,337	\$4,958,337	\$4,832,864	\$4,832,864	\$0	
Employee Benefits							
3100	STRS	\$3,934,543	\$3,934,543	\$4,184,647	\$4,184,647	\$0	
3200	PERS	\$706,701	\$706,701	\$848,360	\$848,360	\$0	
3300	OASDI/Medicare	\$469,789	\$469,789	\$468,602	\$468,602	\$0	
3400	Health & Welfare	\$2,631,717	\$2,631,717	\$3,074,201	\$3,074,201	\$0	
3500	State Unemployment Ins	\$6,622	\$6,622	\$6,821	\$6,821	\$0	
3600	Workers Comp	\$311,685	\$311,685	\$306,574	\$306,574	\$0	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$6,232	\$6,232	\$6,809	\$6,809	\$0	
	Total Employee Benefits	\$8,067,289	\$8,067,289	\$8,896,014	\$8,896,014	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$1,397,165	\$1,397,165	\$332,650	\$332,650	\$0	
4200	Books & Reference Materials	\$96,521	\$96,521	\$58,331	\$58,331	\$0	
4300	Materials & Supplies	\$3,912,271	\$3,912,271	\$1,185,493	\$1,185,493	\$0	
4400	Non-Capital Furniture & Equip	\$631,572	\$631,572	\$385,037	\$385,037	\$0	
	Total Materials & Supplies	\$6,037,529	\$6,037,529	\$1,961,511	\$1,961,511	\$0	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$1,549,230	\$1,549,230	\$1,361,959	\$1,361,959	\$0	
5200	Travel & Conferences (Mileage)	\$345,280	\$345,280	\$93,523	\$93,523	\$0	
5300	Dues & Memberships	\$9,387	\$9,387	\$2,441	\$2,441	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$27,100	\$27,100	\$21,100	\$21,100	\$0	
5600	Rentals, Leases & Repairs	\$132,609	\$132,609	\$119,525	\$119,525	\$0	
5700	Direct Cost Transfers	(\$186,649)	(\$186,649)	(\$238,750)	(\$238,750)	\$0	
5800	Professional Consult/Other Services	\$500,294	\$500,294	\$60,453	\$60,453	\$0	
5802-5809	Special Education Contracts	\$2,277,373	\$2,277,373	\$2,888,880	\$2,888,880	\$0	
5810	Non-Public School (NPS)	\$993,070	\$993,070	\$575,000	\$575,000	\$0	
5811	Non-Public Agency (NPA)	\$325,182	\$325,182	\$741,500	\$741,500	\$0	
5813	Non-Capital A/E Fees	\$47,000	\$47,000	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$328	\$328	\$0	\$0	\$0	
5821	Audit Cost	\$0	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$29,875	\$29,875	\$35,500	\$35,500	\$0	
5825	Advertisement Costs	\$425	\$425	\$425	\$425	\$0	
5830	Professional Consulting Services	\$62,800	\$62,800	\$10,000	\$10,000	\$0	
5839	Other Fees	\$62,754	\$62,754	\$39,750	\$39,750	\$0	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0	
5845	Field Trips	\$33,283	\$33,283	\$0	\$0	\$0	
5849	Other Contract Services	\$849,658	\$849,658	\$549,900	\$549,900	\$0	
5850	Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
860-65	Other Employment Costs	\$239	\$239	\$0	\$0	\$0	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19**

PUBLIC HEARING: ADOPTED BUDGET

		RESTRICTED				Variance (D) - (C) (E)	Comments
		Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)		
EXPENDITURES (continued)							
5870	Damages, Claims & Losses	\$18,500	\$18,500	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$15,119	\$15,119	\$12,716	\$12,716	\$0	
Total Svcs & Other Operating Exp		\$7,094,357	\$7,094,357	\$6,275,422	\$6,275,422	\$0	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$12,000	\$12,000	\$0	\$0	\$0	
6400	Capital Equipment	\$122,317	\$122,317	\$93,027	\$93,027	\$0	
6500	Capital Equipment Replace	\$40,000	\$40,000	\$0	\$0	\$0	
Total Capital Outlay		\$174,317	\$174,317	\$93,027	\$93,027	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$70,000	\$70,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$618,569	\$618,569	\$642,003	\$642,003	\$0	I/C rate to 6.29%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$688,569	\$688,569	\$712,003	\$712,003	\$0	
TOTAL EXPENDITURES		\$35,186,423	\$35,186,423	\$31,386,684	\$31,386,684	\$0	
OTHER FINANCING USES							
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$54,705	\$54,705	\$0	\$0	\$0	
Total Financing Uses:		\$54,705	\$54,705	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$35,241,128	\$35,241,128	\$31,386,684	\$31,386,684	\$0	
EXCESS OF REVENUES OVER EXPENSE		(\$3,812,991)	(\$3,812,991)	(\$515,000)	(\$515,000)	\$0	
COMPONENTS OF END FUND BALANCE							
VON-SPENDABLE:							
	Revolving Cash	\$0	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
	RESTRICTED	\$615,270	\$615,270	\$100,270	\$100,270	\$0	
	COMMITTED	\$0	\$0	\$0	\$0	\$0	
	ASSIGNED						
	Board Designated:						
	Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
	State Flex TSF One-time	\$0	\$0	\$0	\$0	\$0	
	Contingency State Budget Cuts	\$0	\$0	\$0	\$0	\$0	
	Cash Flow Contingency	\$0	\$0	\$0	\$0	\$0	
	Contingency - CCSS; SB Assess	\$0	\$0	\$0	\$0	\$0	
	UNASSIGNED						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
	Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$615,270	\$615,270	\$100,270	\$100,270	\$0	

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PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19

PUBLIC HEARING: ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED					Comments
	Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7036	7036	7112	7112	0	Est. ADA
BEGINNING FUND BALANCE:	\$14,958,903	\$14,958,903	\$10,106,230	\$10,106,230	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$22,571,436	\$22,571,436	\$25,460,948	\$25,775,541	\$314,593	Adjust LCFF Calcs 3.7% COLA
8012 Education Protection Account	\$7,450,168	\$7,450,168	\$7,374,811	\$7,374,811	\$0	
8019 State Aid - Prior Year	\$300,000	\$300,000	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$244,896	\$244,896	\$247,000	\$247,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$28,994,814	\$28,994,814	\$29,475,000	\$29,475,000	\$0	
8042 Unsecured	\$1,098,758	\$1,098,758	\$1,115,000	\$1,115,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$803,250	\$803,250	\$900,000	\$900,000	\$0	
8045 ERAF	\$2,290,980	\$2,290,980	\$2,300,000	\$2,300,000	\$0	
8047 Community Redevelopment Fds	\$736,113	\$736,113	\$800,000	\$800,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,357,090)	(\$1,357,090)	(\$1,379,185)	(\$1,379,185)	\$0	
8097 Property Tax Transfers	\$726,694	\$726,694	\$712,677	\$712,677	\$0	
Total Revenue Limit	\$63,860,019	\$63,860,019	\$67,006,251	\$67,320,844	\$314,593	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,556,555	\$1,556,555	\$1,556,555	\$1,556,555	\$0	
8182 Spec Ed Discretionary Grant	\$491,497	\$491,497	\$1,010,377	\$1,010,377	\$0	
8290 All Other Federal Revenue	\$1,386,606	\$1,386,606	\$891,764	\$891,764	\$0	
Total Federal Revenues	\$3,434,658	\$3,434,658	\$3,458,696	\$3,458,696	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$1,429,219	\$1,429,219	\$2,560,777	\$1,553,890	(\$1,006,887)	Adj One-time
8560 Lottery (Non-Prop 20)	\$1,481,646	\$1,481,646	\$1,407,189	\$1,407,189	\$0	
8590 All Other State Revenues	\$4,357,272	\$4,357,272	\$3,985,754	\$3,985,754	\$0	
Total State Revenues	\$7,268,137	\$7,268,137	\$7,953,720	\$6,946,833	(\$1,006,887)	
Local Revenues						
8621 Parcel Tax	\$1,919,888	\$1,919,888	\$1,940,000	\$1,940,000	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$150,000	\$150,000	\$0	
8660 Interest Earnings	\$225,500	\$225,500	\$253,500	\$253,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,742,020	\$1,742,020	\$1,651,879	\$1,651,879	\$0	
8689 All Other Fees & Contracts	\$568,000	\$568,000	\$542,700	\$542,700	\$0	
8699 Other Local Revenues	\$2,862,824	\$2,862,824	\$738,703	\$738,703	\$0	
8792 Transfer of Apportionment from COE	\$3,049,449	\$3,049,449	\$2,990,800	\$2,990,800	\$0	
Total Local Revenues	\$10,517,681	\$10,517,681	\$8,267,582	\$8,267,582	\$0	
TOTAL REVENUES	\$85,080,495	\$85,080,495	\$86,686,249	\$85,993,955	(\$692,294)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$74,673	\$74,673	\$0	\$0	\$0	Balancing Adj.
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	(\$83,159)	\$0	\$83,159	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$74,673	\$74,673	(\$83,159)	\$0	\$83,159	
TOTAL REVENUES & OTHER SOURCES	\$85,155,168	\$85,155,168	\$86,603,090	\$85,993,955	(\$609,135)	

PETALUMA CITY SCHOOLS

GENERAL FUND 01

FISCAL YEAR 2018-19

PUBLIC HEARING: ADOPTED BUDGET

		UNRESTRICTED/RESTRICTED					Comments
		Budget	Budget	Preliminary	Adopted	Variance	
		Revision #3	Revision #4	Budget 18-19	Budget 18-19		
		6/12/2018	6/21/2018	6/12/2018	6/21/2018	(E)	
		(A)	(B)	(C)	(D)	(E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$29,576,755	\$29,576,755	\$29,197,566	\$29,197,566	\$0	
1200	Certificated Support	\$2,176,328	\$2,176,328	\$2,529,015	\$2,529,015	\$0	
1300	Administrative	\$3,781,302	\$3,781,302	\$3,662,104	\$3,662,104	\$0	
1900	Other Certificated	\$127,920	\$127,920	\$131,644	\$131,644	\$0	
Total Certificated Salaries		\$35,662,305	\$35,662,305	\$35,520,329	\$35,520,329	\$0	
Classified Salaries							
2100	Instructional Assist	\$2,774,589	\$2,774,589	\$2,743,411	\$2,743,411	\$0	
2200	Classified Support	\$3,814,831	\$3,814,831	\$3,942,166	\$3,942,166	\$0	
2300	Administrative	\$868,151	\$868,151	\$896,685	\$896,685	\$0	
2400	Clerical Salaries	\$3,181,287	\$3,181,287	\$3,299,235	\$3,299,235	\$0	
2900	Other Classified	\$1,661,388	\$1,661,388	\$1,409,648	\$1,493,148	\$83,500	MFT Interns
Total Classified Salaries		\$12,300,246	\$12,300,246	\$12,291,145	\$12,374,645	\$83,500	
Employee Benefits							
3100	STRS	\$7,905,978	\$7,905,978	\$8,468,206	\$8,468,206	\$0	
3200	PERS	\$1,806,313	\$1,806,313	\$2,182,835	\$2,182,935	\$100	
3300	OASDI/Medicare	\$1,423,121	\$1,423,121	\$1,399,349	\$1,405,737	\$6,388	
3400	Health & Welfare	\$9,383,732	\$9,383,732	\$10,087,568	\$10,087,568	\$0	
3500	State Unemployment Ins	\$23,878	\$23,878	\$23,164	\$23,206	\$42	
3600	Workers Comp	\$1,145,923	\$1,145,923	\$1,092,027	\$1,093,939	\$1,912	
3700	Retiree Benefits	\$2,800	\$2,800	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$32,190	\$32,190	\$34,184	\$34,184	\$0	
Total Employee Benefits		\$21,723,935	\$21,723,935	\$23,287,333	\$23,295,775	\$8,442	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$1,718,631	\$1,718,631	\$846,184	\$846,184	\$0	
4200	Books & Reference Materials	\$139,179	\$139,179	\$80,329	\$80,329	\$0	
4300	Materials & Supplies	\$5,609,749	\$5,608,494	\$2,370,395	\$2,369,095	(\$1,300)	Balancing Adj.
4400	Non-Capital Furniture & Equip	\$746,140	\$746,140	\$492,402	\$480,976	(\$11,426)	SOCC One-time
Total Materials & Supplies		\$8,213,699	\$8,212,444	\$3,789,310	\$3,776,584	(\$12,726)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$2,356,000	\$2,356,000	\$2,186,959	\$2,186,959	\$0	
5200	Travel & Conferences (Mileage)	\$442,500	\$442,500	\$210,131	\$210,131	\$0	
5300	Dues & Memberships	\$42,281	\$42,281	\$37,230	\$37,230	\$0	
5400	Insurance	\$528,117	\$528,117	\$554,400	\$554,400	\$0	
5500	Utilities	\$1,183,219	\$1,183,219	\$1,260,596	\$1,260,596	\$0	
5600	Rentals, Leases & Repairs	\$540,027	\$540,027	\$508,052	\$508,052	\$0	
5700	Direct Cost Transfer	(\$8,087)	(\$5,520)	(\$8,020)	(\$6,720)	\$1,300	Balancing Adj.
5800	Professional Consult/Other Services	\$681,183	\$681,183	\$145,462	\$145,462	\$0	
5802-580	Special Education Contracts	\$2,277,373	\$2,277,373	\$2,888,880	\$2,888,880	\$0	
5810	Non-Public School (NPS)	\$993,070	\$993,070	\$575,000	\$575,000	\$0	
5811	Non-Public Agency (NPA)	\$325,182	\$325,182	\$741,500	\$741,500	\$0	
5813	Non-Capital A/E	\$47,000	\$47,000	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$90,328	\$90,328	\$90,000	\$90,000	\$0	
5821	Audit Cost	\$65,000	\$65,000	\$56,000	\$56,000	\$0	
5822	Election Fees	\$250	\$250	\$150,000	\$150,000	\$0	
5823	Legal Fees	\$142,875	\$142,875	\$152,500	\$152,500	\$0	
5825	Advertisement Costs	\$18,964	\$18,964	\$14,430	\$14,430	\$0	
5830	Professional Consulting Services	\$89,169	\$89,169	\$25,750	\$25,750	\$0	
5839	Other Fees	\$83,906	\$83,906	\$66,100	\$66,100	\$0	
5840	Computer Tech Related Services	\$6,507	\$6,507	\$6,551	\$6,551	\$0	
5845	Field Trips	\$150,831	\$150,831	\$3,784	\$6,284	\$2,500	Elementary Tours
5849	Other Contract Services	\$1,239,017	\$1,239,017	\$908,693	\$938,693	\$30,000	10,000 Degrees
5850	Other Operating Expenditures	\$214,592	\$214,592	\$199,078	\$199,078	\$0	
5860-65	Other Employment Costs	\$28,016	\$28,016	\$22,240	\$22,240	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2018-19

PUBLIC HEARING: ADOPTED BUDGET

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED					
		Budget Revision #3 6/12/2018 (A)	Budget Revision #4 6/21/2018 (B)	Preliminary Budget 18-19 6/12/2018 (C)	Adopted Budget 18-19 6/21/2018 (D)	Variance (D) - (C) (E)	Comments
5870	Damages, Losses, Claims	\$18,500	\$18,500	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,770	\$1,770	\$1,770	\$1,770	\$0	
5900	Communications/Telephone	\$182,876	\$182,876	\$177,437	\$177,437	\$0	
Total Svcs & Other Operating Exp		\$11,740,466	\$11,743,033	\$10,974,523	\$11,008,323	\$33,800	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$12,000	\$12,000	\$0	\$0	\$0	
6400	Capital Equipment	\$146,987	\$146,987	\$98,547	\$98,547	\$0	
6500	Capital Equipment Replace	\$169,936	\$169,936	\$50,000	\$50,000	\$0	
Total Capital Outlay		\$328,923	\$328,923	\$148,547	\$148,547	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$70,000	\$70,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$12,830)	\$0	(\$16,925)	\$0	\$16,925	Balancing Adj
7350	Indirect Cost - InterFund	(\$189,484)	(\$185,438)	(\$199,263)	(\$216,188)	(\$16,925)	Balancing Adj
Total Indirect		(\$132,314)	(\$115,438)	(\$146,188)	(\$146,188)	\$0	
TOTAL EXPENDITURES		\$89,837,260	\$89,855,448	\$85,864,999	\$85,978,015	\$113,016	
OTHER FINANCING USES							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$152,393	\$152,393	\$97,597	\$97,597	\$0	
Total Financing Uses:		\$152,393	\$152,393	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$89,989,653	\$90,007,841	\$85,962,596	\$86,075,612	\$113,016	
EXCESS OF REVENUES OVER EXPENSE		(\$4,834,485)	(\$4,852,673)	\$640,494	(\$81,657)	(\$722,151)	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$615,270	\$615,270	\$100,270	\$100,270	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED		\$0	\$0				
	Board Designated:	\$0	\$0				
	Local Site Donations Carryover	\$1,799,793	\$1,799,793	\$1,707,565	\$1,721,512	\$13,947	
	One-time Pension Contingency	\$0	\$0	\$2,200,000	\$1,194,000	(\$1,006,000)	
	Contingency State Budget Cuts	\$671,989	\$671,989	\$896,189	\$896,189	\$0	
	Cash Flow Contingency	\$0	\$0	\$0	\$0	\$0	
	Contingency - CCSS; SB Assess	\$1,100,000	\$1,100,000	\$700,000	\$700,000	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties Available	\$2,699,690	\$2,699,690	\$2,578,878	\$2,582,268	\$3,390	3% State Req.
		\$3,210,476	\$3,192,288	\$2,536,622	\$2,803,133	\$266,511	
TOTAL ENDING FUND BALANCE:		\$10,124,418	\$10,106,230	\$10,746,726	\$10,024,575	(\$722,151)	

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PETALUMA CITY SCHOOLS PRELIMINARY ENROLLMENT PROJECTIONS
INCLUDING CHARTER SCHOOLS AND SOUTH COUNTY CONSORTIUM
PRELIMINARY BUDGET 2018-19
June 12, 2018

GRADES	PER CBEDS (INCLUDES SDC, HH, & NPS)																
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	PROJECTION				
													2018-19	2019-20	2020-21	2021-22	2022-23
TK-K																	
1	338	342	351	360	358	379	352	374	358	335	364	347	435	400	400	400	400
2	339	340	356	351	366	369	361	349	345	308	309	310	297	385	350	350	350
3	350	315	348	347	346	377	376	359	345	343	311	313	305	297	385	350	350
4	323	341	316	360	341	347	374	378	362	333	341	324	327	305	297	385	350
5	331	322	334	322	357	345	351	372	357	358	352	351	325	305	305	287	385
6	305	338	304	322	327	354	346	338	375	366	376	359	348	330	327	327	327
7	311	294	350	297	329	330	382	372	359	405	388	391	377	330	330	330	330
8	865	851	824	868	849	842	838	880	884	787	872	877	808	843	834	807	812
9	1063	1012	904	928	872	852	826	840	854	901	795	872	841	828	866	819	792
10	1044	1062	1020	911	896	899	889	875	877	846	817	871	832	816	876	829	829
11	901	957	996	952	814	828	830	800	836	836	842	812	831	848	801	861	861
12	801	812	832	883	887	736	721	749	758	815	856	870	738	814	833	786	846
UNGRADED	7917	7854	7792	7833	7634	7548	7501	7533	7601	7492	7500	7480	7096	7259	7403	7406	7403
PEALUMA JOINT UNION HIGH																	
NOTES:																	
1. COMPARED TO FEEDER DIST. COMBINED																	
2. DUE TO 2ND YEAR OF KINDER PROGRAM (TRANSITIONAL KINDER)																	
3. FIRST YEAR OF TK WAS 2012-13 (3-YEAR IMPLEMENTATION)																	
4. 2015-16 NPS = 36 FOR A TOTAL ENROLLMENT TK-12 OF 7,500																	
5. TK/KINDER ASSUMES SAME LEVEL OF TK (69) IN SUBSEQUENT YEARS																	
6. 1ST GRADE ASSUMES ADJ OF NET 50 (69 TK STAY IN K AND ADD 19)																	
7. ASSUME ATTRITION OF 15 PER GRADE LEVEL 8,9,10,11, & 12																	
TOTAL ENROLLMENT MONTH 7																	
(180) 160 3 144 3 (3)																	

GRADES	TK-3	4-6TH	7-8TH	9-12TH
	93	23	45	53
	(29)	(54)	0	(8)
	(4)	64	(9)	(74)
	100	(30)	108	32
	160	3	144	3

Prepared: March 10, 2017

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: 200 Douglas St. Petaluma CA 94952
Date: June 15, 2018

Place: 200 Douglas St. Petaluma CA 94952
Date: June 21, 2018
Time: _____

Adoption Date: June 26, 2018

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

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business Official

E-mail: cthomas@petk12.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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Redwood Empire Insurance Group (RESIG) 5760 Skylane BLVD, #100, Windsor, CA 95792
Rose Burcina, Executive Director 707-836-0779 Ext. 104

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

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

Date of Meeting: Jun 26, 2018

For additional information on this certification, please contact:

Name: Chris Thomas

Title: Chief Business Official

Telephone: 707-778-4621

E-mail: cthomas@petk12.org

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G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	63,133,325.00	726,694.00	63,860,019.00	66,608,167.00	712,677.00	67,320,844.00	5.4%
2) Federal Revenue		8100-8299	10,787.00	3,423,871.00	3,434,658.00	0.00	3,458,696.00	3,458,696.00	0.7%
3) Other State Revenue		8300-8599	2,545,992.00	4,722,145.00	7,268,137.00	2,643,579.00	4,303,254.00	6,946,833.00	-4.4%
4) Other Local Revenue		8600-8799	1,650,442.00	8,867,239.00	10,517,681.00	1,159,395.00	7,108,187.00	8,267,582.00	-21.4%
5) TOTAL REVENUES			67,340,546.00	17,739,949.00	85,080,495.00	70,411,141.00	15,582,814.00	85,993,955.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,496,280.00	8,166,025.00	35,662,305.00	26,904,486.00	8,615,843.00	35,520,329.00	-0.4%
2) Classified Salaries		2000-2999	7,341,909.00	4,958,337.00	12,300,246.00	7,541,781.00	4,832,864.00	12,374,645.00	0.6%
3) Employee Benefits		3000-3999	13,656,646.00	8,067,289.00	21,723,935.00	14,399,761.00	8,896,014.00	23,295,775.00	7.2%
4) Books and Supplies		4000-4999	2,174,915.00	6,037,529.00	8,212,444.00	1,815,073.00	1,961,511.00	3,776,584.00	-54.0%
5) Services and Other Operating Expenditures		5000-5999	4,648,676.00	7,094,357.00	11,743,033.00	4,732,901.00	6,275,422.00	11,008,323.00	-6.3%
6) Capital Outlay		6000-6999	154,606.00	174,317.00	328,923.00	55,520.00	93,027.00	148,547.00	-54.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(804,007.00)	618,569.00	(185,438.00)	(858,191.00)	642,003.00	(216,188.00)	16.6%
9) TOTAL EXPENDITURES			54,669,025.00	35,186,423.00	89,855,448.00	54,591,331.00	31,386,684.00	85,978,015.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,671,521.00	(17,446,474.00)	(4,774,953.00)	15,819,810.00	(15,803,870.00)	15,940.00	-100.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	19,968.00	54,705.00	74,673.00	0.00	0.00	0.00	-100.0%
b) Transfers Out									
		7600-7629	97,688.00	54,705.00	152,393.00	97,597.00	0.00	97,597.00	-36.0%
2) Other Sources/Uses									
a) Sources									
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
		8980-8999	(13,633,483.00)	13,633,483.00	0.00	(15,288,870.00)	15,288,870.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									
			(13,711,203.00)	13,633,483.00	(77,720.00)	(15,386,467.00)	15,288,870.00	(97,597.00)	25.6%

Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(1,039,682.00)	(3,812,991.00)	(4,852,673.00)	433,343.00	(515,000.00)	(81,657.00)	-98.3%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
2) Ending Balance, June 30 (E + F1e)	9,490,960.00	615,270.00	10,106,230.00	9,924,303.00	100,270.00	10,024,573.00	-0.8%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	27,700.20	0.00	27,700.20	27,200.00	0.00	27,200.00	-1.8%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	615,270.00	615,270.00	0.00	100,270.00	100,270.00	-83.7%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments							
2% Reserve for Economic Uncertainty (3,572,146.00	0.00	3,572,146.00	4,511,701.00	0.00	4,511,701.00	26.3%
One-Time Pension Contingency				1,721,512.00		1,721,512.00	
South County Consortium (SOCC) Rest				1,194,000.00		1,194,000.00	
Curriculum Adoptions				896,189.00		896,189.00	
Local Site Carryover				700,000.00		700,000.00	
2% Reserve for Economic Uncertainties	1,800,157.00		1,800,157.00	0.00		0.00	
South County Consortium (SOCC) Rest	671,989.00		671,989.00				
Curriculum Adoptions	1,100,000.00		1,100,000.00				
Local Site Carryover	0.00		0.00				
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,700,235.00	0.00	2,700,235.00	2,582,268.00	0.00	2,582,268.00	-4.4%
Unassigned/Unappropriated Amount	3,190,878.80	0.00	3,190,878.80	2,803,134.00	0.00	2,803,134.00	-12.2%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,154,642.07	(7,801,645.87)	17,352,996.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	27,700.20	0.00	27,700.20				
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	115,997.38	20,177.80	136,175.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	310,000.00	0.00	310,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			25,610,339.65	(7,781,468.07)	17,828,871.58				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(134,203.44)	0.00	(134,203.44)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			(134,203.44)	0.00	(134,203.44)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	2017-18 Estimated Actuals		2018-19 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	25,744,543.09	(7,781,468.07)			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	17,963,075.02				

Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	22,571,436.00	0.00	22,571,436.00	25,775,541.00	0.00	25,775,541.00	14.2%
Education Protection Account State Aid - Current Year	7,450,168.00	0.00	7,450,168.00	7,374,811.00	0.00	7,374,811.00	-1.0%
State Aid - Prior Years	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	244,896.00	0.00	244,896.00	247,000.00	0.00	247,000.00	0.9%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	28,994,814.00	0.00	28,994,814.00	29,475,000.00	0.00	29,475,000.00	1.7%
Unsecured Roll Taxes	1,098,758.00	0.00	1,098,758.00	1,115,000.00	0.00	1,115,000.00	1.5%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	803,250.00	0.00	803,250.00	900,000.00	0.00	900,000.00	12.0%
Education Revenue Augmentation							
Fund (ERAF)	2,290,980.00	0.00	2,290,980.00	2,300,000.00	0.00	2,300,000.00	0.4%
Community Redevelopment Funds							
(SB 617/699/1992)	736,113.00	0.00	736,113.00	800,000.00	0.00	800,000.00	8.7%
Penalties and Interest from							
Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF							
(50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	64,490,415.00	0.00	64,490,415.00	67,987,352.00	0.00	67,987,352.00	5.4%
LCFF Transfers							
Unrestricted LCFF Transfers -							
Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers -							
Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,357,090.00)	0.00	(1,357,090.00)	(1,379,185.00)	0.00	(1,379,185.00)	1.6%
Property Taxes Transfers	0.00	726,694.00	726,694.00	0.00	712,677.00	712,677.00	-1.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCCFF SOURCES			63,133,325.00	726,694.00	63,860,019.00	66,608,167.00	712,677.00	67,320,844.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,556,555.00	1,556,555.00	0.00	1,556,555.00	1,556,555.00	0.0%
Special Education Discretionary Grants		8182	0.00	491,497.00	491,497.00	0.00	1,010,377.00	1,010,377.00	105.6%
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		983,940.00	983,940.00		610,356.00	610,356.00	-38.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		190,662.00	190,662.00		127,539.00	127,539.00	-33.1%
Title III, Part A, Immigrant Education Program	4201	8290		20,519.00	20,519.00		10,696.00	10,696.00	-47.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		122,101.00	122,101.00		95,304.00	95,304.00	-21.9%
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				0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		47,869.00	47,869.00		47,869.00	47,869.00	0.0%
All Other Federal Revenue	All Other	8290	10,787.00	10,728.00	21,515.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			10,787.00	3,423,871.00	3,434,658.00	0.00	3,458,696.00	3,458,696.00	0.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520							
Mandated Costs Reimbursements		8550	1,429,219.00	0.00	1,429,219.00	1,553,890.00	0.00	1,553,890.00	8.7%
Lottery - Unrestricted and Instructional Materials		8560	1,093,773.00	387,873.00	1,481,646.00	1,066,689.00	340,500.00	1,407,189.00	-5.0%
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		233,805.00	233,805.00		233,805.00	233,805.00	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		788,801.00	788,801.00		353,705.00	353,705.00	-55.2%
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	23,000.00	3,311,666.00	3,334,666.00	23,000.00	3,375,244.00	3,398,244.00	1.9%
TOTAL, OTHER STATE REVENUE			2,545,992.00	4,722,145.00	7,268,137.00	2,643,579.00	4,303,254.00	6,946,833.00	-4.4%

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)	
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	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes		8621	0.00	1,919,888.00	1,919,888.00	0.00	1,940,000.00	1,940,000.00	1.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00%
Interest		8660	225,500.00	0.00	225,500.00	253,500.00	0.00	253,500.00	12.4%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracs									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	433,100.00	1,308,920.00	1,742,020.00	400,548.00	1,251,331.00	1,651,879.00	-5.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	30,000.00	538,000.00	568,000.00	22,700.00	520,000.00	542,700.00	-4.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	811,842.00	2,050,982.00	2,862,824.00	332,647.00	406,056.00	738,703.00	-74.2%
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		3,049,449.00	3,049,449.00		2,990,800.00	2,990,800.00	-1.9%
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			1,650,442.00	8,867,239.00	10,517,681.00	1,159,395.00	7,108,187.00	8,267,582.00	-21.4%
TOTAL REVENUES			67,340,546.00	17,739,949.00	85,080,495.00	70,411,141.00	15,582,814.00	85,993,955.00	1.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,882,694.00	6,694,061.00	29,576,755.00	22,322,638.00	6,874,928.00	29,197,566.00	-1.3%
Certificated Pupil Support Salaries		1200	1,294,420.00	881,908.00	2,176,328.00	1,375,618.00	1,153,397.00	2,529,015.00	16.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,191,246.00	590,056.00	3,781,302.00	3,074,586.00	587,518.00	3,662,104.00	-3.2%
Other Certificated Salaries		1900	127,920.00	0.00	127,920.00	131,644.00	0.00	131,644.00	2.9%
TOTAL, CERTIFICATED SALARIES			27,496,280.00	8,166,025.00	35,662,305.00	26,904,486.00	8,615,843.00	35,520,329.00	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	176,453.00	2,598,136.00	2,774,589.00	169,462.00	2,573,949.00	2,743,411.00	-1.1%
Classified Support Salaries		2200	2,440,232.00	1,374,599.00	3,814,831.00	2,593,252.00	1,297,367.00	3,890,619.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	631,975.00	236,176.00	868,151.00	652,552.00	244,133.00	896,685.00	3.3%
Clerical, Technical and Office Salaries		2400	2,942,801.00	238,486.00	3,181,287.00	2,951,521.00	279,754.00	3,231,275.00	1.6%
Other Classified Salaries		2900	1,150,448.00	510,940.00	1,661,388.00	1,174,994.00	437,661.00	1,612,655.00	-2.9%
TOTAL, CLASSIFIED SALARIES			7,341,909.00	4,958,337.00	12,300,246.00	7,541,781.00	4,832,864.00	12,374,645.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,971,435.00	3,934,543.00	7,905,978.00	4,283,559.00	4,184,647.00	8,468,206.00	7.1%
PERS		3201-3202	1,099,612.00	706,701.00	1,806,313.00	1,334,575.00	848,360.00	2,182,935.00	20.9%
OASDI/Medicare/Alternative		3301-3302	953,332.00	469,789.00	1,423,121.00	937,258.00	468,602.00	1,405,860.00	-1.2%
Health and Welfare Benefits		3401-3402	6,752,015.00	2,631,717.00	9,383,732.00	7,013,244.00	3,074,201.00	10,087,445.00	7.5%
Unemployment Insurance		3501-3502	17,256.00	6,922.00	23,878.00	16,385.00	6,821.00	23,206.00	-2.8%
Workers' Compensation		3601-3602	834,238.00	311,685.00	1,145,923.00	787,365.00	306,574.00	1,093,939.00	-4.5%
OPEB, Allocated		3701-3702	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,958.00	6,232.00	32,190.00	27,375.00	6,809.00	34,184.00	6.2%
TOTAL, EMPLOYEE BENEFITS			13,656,646.00	8,067,289.00	21,723,935.00	14,399,761.00	8,896,014.00	23,295,775.00	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	321,466.00	1,397,165.00	1,718,631.00	513,534.00	332,650.00	846,184.00	-50.8%
Books and Other Reference Materials		4200	42,658.00	96,521.00	139,179.00	21,998.00	58,331.00	80,329.00	-42.3%
Materials and Supplies		4300	1,696,223.00	3,912,271.00	5,608,494.00	1,183,602.00	1,185,493.00	2,369,095.00	-57.8%

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	114,568.00	631,572.00	746,140.00	95,939.00	385,037.00	480,976.00	-35.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,174,915.00	6,037,529.00	8,212,444.00	1,815,073.00	1,961,511.00	3,776,584.00	-54.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	806,770.00	1,549,230.00	2,356,000.00	825,000.00	1,361,959.00	2,186,959.00	-7.2%
Travel and Conferences		5200	97,220.00	345,280.00	442,500.00	116,608.00	93,523.00	210,131.00	-52.5%
Dues and Memberships		5300	32,894.00	9,387.00	42,281.00	34,789.00	2,441.00	37,230.00	-11.9%
Insurance		5400 - 5450	528,117.00	0.00	528,117.00	554,400.00	0.00	554,400.00	5.0%
Operations and Housekeeping Services		5500	1,156,119.00	27,100.00	1,183,219.00	1,239,496.00	21,100.00	1,260,596.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	407,418.00	132,609.00	540,027.00	388,527.00	119,525.00	508,052.00	-5.9%
Transfers of Direct Costs		5710	181,649.00	(181,649.00)	0.00	233,750.00	(233,750.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(520.00)	(5,000.00)	(5,520.00)	(1,720.00)	(5,000.00)	(6,720.00)	21.7%
Professional/Consulting Services and Operating Expenditures		5800	1,271,252.00	5,202,281.00	6,473,533.00	1,177,330.00	4,902,908.00	6,080,238.00	-6.1%
Communications		5900	167,757.00	15,119.00	182,876.00	164,721.00	12,716.00	177,437.00	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,648,676.00	7,094,357.00	11,743,033.00	4,732,901.00	6,275,422.00	11,008,323.00	-6.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	12,000.00	12,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,670.00	122,317.00	146,987.00	5,520.00	93,027.00	98,547.00	-33.0%
Equipment Replacement		6500	129,936.00	40,000.00	169,936.00	50,000.00	0.00	50,000.00	-70.6%
TOTAL CAPITAL OUTLAY			154,606.00	174,317.00	328,923.00	55,520.00	93,027.00	148,547.00	-54.8%
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	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(618,569.00)	618,569.00	0.00	(642,003.00)	642,003.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(185,438.00)	0.00	(185,438.00)	(216,188.00)	0.00	(216,188.00)	16.6%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(804,007.00)	618,569.00	(185,438.00)	(858,191.00)	642,003.00	(216,188.00)	16.6%
TOTAL EXPENDITURES			54,669,025.00	35,186,423.00	89,855,448.00	54,591,331.00	31,386,684.00	85,978,015.00	-4.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	19,968.00	54,705.00	74,673.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,968.00	54,705.00	74,673.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	97,688.00	0.00	97,688.00	97,597.00	0.00	97,597.00	-0.1%
Other Authorized Interfund Transfers Out		7619	0.00	54,705.00	54,705.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			97,688.00	54,705.00	152,393.00	97,597.00	0.00	97,597.00	-36.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,633,483.00)	13,633,483.00	0.00	(15,288,870.00)	15,288,870.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL CONTRIBUTIONS			(13,633,483.00)	13,633,483.00	0.00	(15,288,870.00)	15,288,870.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,711,203.00)	13,633,483.00	(77,720.00)	(15,386,467.00)	15,288,870.00	(97,597.00)	25.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	63,133,325.00	726,694.00	63,860,019.00	66,608,167.00	712,677.00	67,320,844.00	5.4%
2) Federal Revenue		8100-8299	10,787.00	3,423,871.00	3,434,658.00	0.00	3,458,696.00	3,458,696.00	0.7%
3) Other State Revenue		8300-8599	2,545,992.00	4,722,145.00	7,268,137.00	2,643,579.00	4,303,254.00	6,946,833.00	-4.4%
4) Other Local Revenue		8600-8799	1,650,442.00	8,867,239.00	10,517,681.00	1,159,395.00	7,108,187.00	8,267,582.00	-21.4%
5) TOTAL REVENUES			67,340,546.00	17,739,949.00	85,080,495.00	70,411,141.00	15,582,814.00	85,993,955.00	1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		33,547,657.00	24,533,305.00	58,080,962.00	32,803,293.00	22,391,807.00	55,195,100.00	-5.0%
2) Instruction - Related Services	2000-2999		6,158,401.00	3,162,158.00	9,320,559.00	6,148,973.00	2,534,915.00	8,683,888.00	-6.8%
3) Pupil Services	3000-3999		5,846,367.00	2,739,071.00	8,585,438.00	6,123,265.00	2,739,643.00	8,862,908.00	3.2%
4) Ancillary Services	4000-4999		439,108.00	446,711.00	885,819.00	342,927.00	19,800.00	362,727.00	-59.1%
5) Community Services	5000-5999		62,030.00	225,702.00	287,732.00	58,093.00	254,993.00	313,086.00	8.8%
6) Enterprise	6000-6999		0.00	128,274.00	128,274.00	0.00	79,974.00	79,974.00	-37.7%
7) General Administration	7000-7999		3,475,181.00	708,958.00	4,184,139.00	3,703,182.00	731,181.00	4,434,363.00	6.0%
8) Plant Services	8000-8999		5,140,281.00	3,172,244.00	8,312,525.00	5,411,598.00	2,564,371.00	7,975,969.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.0%
10) TOTAL EXPENDITURES			54,669,025.00	35,186,423.00	89,855,448.00	54,591,331.00	31,386,684.00	85,978,015.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			12,671,521.00	(17,446,474.00)	(4,774,953.00)	15,819,810.00	(15,803,870.00)	15,940.00	-100.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,968.00	54,705.00	74,673.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	97,688.00	54,705.00	152,393.00	97,597.00	0.00	97,597.00	-36.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,633,483.00)	13,633,483.00	0.00	(15,288,870.00)	15,288,870.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,711,203.00)	13,633,483.00	(77,720.00)	(15,386,467.00)	15,288,870.00	(97,597.00)	25.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,039,682.00)	(3,812,991.00)	(4,852,673.00)	433,343.00	(515,000.00)	(81,657.00)	-98.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
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)			10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,530,642.00	4,428,261.00	14,958,903.00	9,490,960.00	615,270.00	10,106,230.00	-32.4%
2) Ending Balance, June 30 (E + F1e)			9,490,960.00	615,270.00	10,106,230.00	9,924,303.00	100,270.00	10,024,573.00	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,700.20	0.00	27,700.20	27,200.00	0.00	27,200.00	-1.8%
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	615,270.00	615,270.00	0.00	100,270.00	100,270.00	-83.7%
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	3,572,146.00	0.00	3,572,146.00	4,511,701.00	0.00	4,511,701.00	26.3%
2% Reserve for Economic Uncertainty (0000	9780			1,721,512.00			1,721,512.00	
One-Time Pension Contingency	0000	9780			1,194,000.00			1,194,000.00	
South County Consortium (SOCC) Res	0000	9780			896,189.00			896,189.00	
Curriculum Adoptions	0000	9780			700,000.00			700,000.00	
Local Site Carryover	0000	9780			0.00			0.00	
2% Reserve for Economic Uncertainties	0000	9780	1,800,157.00		1,800,157.00				
South County Consortium (SOCC) Res	0000	9780	671,989.00		671,989.00				
Curriculum Adoptions	0000	9780	1,100,000.00		1,100,000.00				
Local Site Carryover	0000	9780	0.00		0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,700,235.00	0.00	2,700,235.00	2,582,268.00	0.00	2,582,268.00	-4.4%
Unassigned/Unappropriated Amount		9790	3,190,878.80	0.00	3,190,878.80	2,803,134.00	0.00	2,803,134.00	-12.2%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6500	Special Education	270.00	270.00
6512	Special Ed: Mental Health Services	240,000.00	100,000.00
7338	College Readiness Block Grant	145,000.00	0.00
9010	Other Restricted Local	230,000.00	0.00
Total, Restricted Balance		615,270.00	100,270.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,519.00	65,045.00	-3.7%
3) Other State Revenue		8300-8599	1,604,163.00	1,662,995.00	3.7%
4) Other Local Revenue		8600-8799	347,783.00	244,500.00	-29.7%
5) TOTAL, REVENUES			2,019,465.00	1,972,540.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	890,042.00	715,046.00	-19.7%
2) Classified Salaries		2000-2999	357,947.00	376,535.00	5.2%
3) Employee Benefits		3000-3999	442,858.00	447,082.00	1.0%
4) Books and Supplies		4000-4999	689,735.00	63,385.00	-90.8%
5) Services and Other Operating Expenditures		5000-5999	349,075.00	259,658.00	-25.6%
6) Capital Outlay		6000-6999	243,626.00	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	99,068.00	109,456.00	10.5%
9) TOTAL, EXPENDITURES			3,072,351.00	1,971,162.00	-35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,052,886.00)	1,378.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,052,886.00)	1,378.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,534,870.00	481,984.00	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,534,870.00	481,984.00	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,534,870.00	481,984.00	-68.6%
2) Ending Balance, June 30 (E + F1e)			481,984.00	483,362.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			49,959.00	51,337.00	2.8%
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	431,026.00	432,026.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,796,733.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	300.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,798,033.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	362.83		
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			362.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,797,670.40		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,519.00	65,045.00	-3.7%
TOTAL, FEDERAL REVENUE			67,519.00	65,045.00	-3.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	286,000.00	286,000.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,294,850.00	1,329,945.00	2.7%
All Other State Revenue	All Other	8590	23,313.00	47,050.00	101.8%
TOTAL, OTHER STATE REVENUE			1,604,163.00	1,662,995.00	3.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	25,000.00	108.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	92,672.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	243,111.00	219,500.00	-9.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			347,783.00	244,500.00	-29.7%
TOTAL, REVENUES			2,019,465.00	1,972,540.00	-2.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	544,817.00	423,165.00	-22.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	334,743.00	291,881.00	-12.8%
Other Certificated Salaries		1900	10,482.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			890,042.00	715,046.00	-19.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	26,587.00	31,195.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,937.00	100,879.00	2.0%
Other Classified Salaries		2900	232,423.00	244,461.00	5.2%
TOTAL, CLASSIFIED SALARIES			357,947.00	376,535.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	144,353.00	139,386.00	-3.4%
PERS		3201-3202	56,922.00	76,990.00	35.3%
OASDI/Medicare/Alternative		3301-3302	40,789.00	39,948.00	-2.1%
Health and Welfare Benefits		3401-3402	169,101.00	162,407.00	-4.0%
Unemployment Insurance		3501-3502	607.00	529.00	-12.9%
Workers' Compensation		3601-3602	28,990.00	25,062.00	-13.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,096.00	2,760.00	31.7%
TOTAL, EMPLOYEE BENEFITS			442,858.00	447,082.00	1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,186.00	500.00	-97.7%
Books and Other Reference Materials		4200	5,875.00	2,546.00	-56.7%
Materials and Supplies		4300	635,882.00	56,339.00	-91.1%
Noncapitalized Equipment		4400	25,792.00	4,000.00	-84.5%
TOTAL, BOOKS AND SUPPLIES			689,735.00	63,385.00	-90.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	153,800.00	153,800.00	0.0%
Travel and Conferences		5200	15,719.00	8,500.00	-45.9%
Dues and Memberships		5300	1,250.00	1,300.00	4.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	900.00	-40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,774.00	12,100.00	-23.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20.00	1,220.00	6000.0%
Professional/Consulting Services and Operating Expenditures		5800	151,572.00	77,688.00	-48.7%
Communications		5900	9,440.00	4,150.00	-56.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,075.00	259,658.00	-25.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	170,626.00	0.00	-100.0%
Equipment		6400	73,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			243,626.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	99,068.00	109,456.00	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			99,068.00	109,456.00	10.5%
TOTAL, EXPENDITURES			3,072,351.00	1,971,162.00	-35.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,519.00	65,045.00	-3.7%
3) Other State Revenue		8300-8599	1,604,163.00	1,662,995.00	3.7%
4) Other Local Revenue		8600-8799	347,783.00	244,500.00	-29.7%
5) TOTAL, REVENUES			2,019,465.00	1,972,540.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,809,525.00	995,873.00	-45.0%
2) Instruction - Related Services	2000-2999		749,354.00	642,814.00	-14.2%
3) Pupil Services	3000-3999		149,516.00	168,404.00	12.6%
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		99,068.00	109,456.00	10.5%
8) Plant Services	8000-8999		264,888.00	54,615.00	-79.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,072,351.00	1,971,162.00	-35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,052,886.00)	1,378.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,052,886.00)	1,378.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,534,870.00	481,984.00	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,534,870.00	481,984.00	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,534,870.00	481,984.00	-68.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	49,959.00	51,337.00	2.8%
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	431,026.00	432,026.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	0.00	1,378.00
9010	Other Restricted Local	49,959.00	49,959.00
Total, Restricted Balance		49,959.00	51,337.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,100,000.00	10.0%
3) Other State Revenue		8300-8599	81,080.00	80,000.00	-1.3%
4) Other Local Revenue		8600-8799	783,600.00	802,000.00	2.3%
5) TOTAL REVENUES			1,864,680.00	1,982,000.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	694,345.00	782,857.00	12.7%
3) Employee Benefits		3000-3999	402,090.00	465,380.00	15.7%
4) Books and Supplies		4000-4999	732,507.00	692,200.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	42,118.00	32,128.00	-23.7%
6) Capital Outlay		6000-6999	6,703.00	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	86,370.00	106,732.00	23.6%
9) TOTAL EXPENDITURES			1,964,133.00	2,079,297.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(99,453.00)	(97,297.00)	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,688.00	97,597.00	-0.1%
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			97,688.00	97,597.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,765.00)	300.00	-117.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,773.00	40,008.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,773.00	40,008.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,773.00	40,008.00	-4.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,850.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,157.06	40,308.00	90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	242,752.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,300.00		
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	18,850.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			265,903.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,228.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	310,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			335,228.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(69,324.47)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,000,000.00	1,100,000.00	10.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,000,000.00	1,100,000.00	10.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	81,080.00	80,000.00	-1.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			81,080.00	80,000.00	-1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	740,000.00	750,000.00	1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,600.00	2,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	35,000.00	40,000.00	14.3%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	10,000.00	42.9%
TOTAL, OTHER LOCAL REVENUE			783,600.00	802,000.00	2.3%
TOTAL, REVENUES			1,864,680.00	1,982,000.00	6.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	601,009.00	641,852.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	45,798.00	101,005.00	120.5%
Clerical, Technical and Office Salaries		2400	47,538.00	40,000.00	-15.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			694,345.00	782,857.00	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,200.00	130,202.00	31.3%
OASDI/Medicare/Alternative		3301-3302	49,478.00	54,053.00	9.2%
Health and Welfare Benefits		3401-3402	234,312.00	262,584.00	12.1%
Unemployment Insurance		3501-3502	343.00	355.00	3.5%
Workers' Compensation		3601-3602	17,557.00	17,586.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	600.00	-50.0%
TOTAL, EMPLOYEE BENEFITS			402,090.00	465,380.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,227.00	57,200.00	3.6%
Noncapitalized Equipment		4400	66,140.00	15,000.00	-77.3%
Food		4700	611,140.00	620,000.00	1.4%
TOTAL, BOOKS AND SUPPLIES			732,507.00	692,200.00	-5.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	660.00	500.00	-24.2%
Dues and Memberships		5300	119.00	1,000.00	740.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,065.00	5,500.00	-9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,490.00	5,800.00	289.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,500.00	5,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,684.00	11,628.00	-54.7%
Communications		5900	2,600.00	2,200.00	-15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,118.00	32,128.00	-23.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,703.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,703.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	86,370.00	106,732.00	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,370.00	106,732.00	23.6%
TOTAL EXPENDITURES			1,964,133.00	2,079,297.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	97,688.00	97,597.00	-0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,688.00	97,597.00	-0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			97,688.00	97,597.00	-0.1%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,100,000.00	10.0%
3) Other State Revenue		8300-8599	81,080.00	80,000.00	-1.3%
4) Other Local Revenue		8600-8799	783,600.00	802,000.00	2.3%
5) TOTAL REVENUES			1,864,680.00	1,982,000.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,868,998.00	1,964,865.00	5.1%
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		86,370.00	106,732.00	23.6%
8) Plant Services	8000-8999		8,765.00	7,700.00	-12.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,964,133.00	2,079,297.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(99,453.00)	(97,297.00)	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,688.00	97,597.00	-0.1%
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			97,688.00	97,597.00	-0.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,765.00)	300.00	-117.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,773.00	40,008.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,773.00	40,008.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,773.00	40,008.00	-4.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance:					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,850.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	21,157.06	40,308.00	90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	21,157.06	40,308.00
Total, Restricted Balance		21,157.06	40,308.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	130,132.00	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			130,132.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,132.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,132.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,973.00	71,841.00	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,973.00	71,841.00	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,973.00	71,841.00	-64.4%
2) Ending Balance, June 30 (E + F1e)			71,841.00	71,841.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	71,841.00	71,841.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,260.61		
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			57,260.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			57,260.61		

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,132.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,132.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			130,132.00	0.00	-100.0%

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

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		130,132.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,132.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(130,132.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,132.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,973.00	71,841.00	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,973.00	71,841.00	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,973.00	71,841.00	-64.4%
2) Ending Balance, June 30 (E + F1e)			71,841.00	71,841.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	71,841.00	71,841.00	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%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,900.00	350,000.00	45.3%
5) TOTAL, REVENUES			240,900.00	350,000.00	45.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,000.00	140,000.00	250.0%
3) Employee Benefits		3000-3999	1,198.00	5,306.00	342.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,000.00	13,000.00	8.3%
6) Capital Outlay		6000-6999	13,272,021.00	3,170,000.00	-76.1%
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			13,325,219.00	3,328,306.00	-75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,084,319.00)	(2,978,306.00)	-77.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,084,319.00)	(2,978,306.00)	-77.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,091,893.00	11,007,574.00	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,091,893.00	11,007,574.00	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,091,893.00	11,007,574.00	-54.3%
2) Ending Balance, June 30 (E + F1e)			11,007,574.00	8,029,268.00	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,789,058.00	7,810,752.00	-27.6%
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	218,516.00	218,516.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,211,950.22		
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			24,211,950.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,211,950.22		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	240,000.00	350,000.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	900.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240,900.00	350,000.00	45.3%
TOTAL, REVENUES			240,900.00	350,000.00	45.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,000.00	140,000.00	250.0%
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			40,000.00	140,000.00	250.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	580.00	2,030.00	250.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	70.00	288.9%
Workers' Compensation		3601-3602	600.00	3,206.00	434.3%
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			1,198.00	5,306.00	342.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	13,000.00	8.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	13,000.00	8.3%
CAPITAL OUTLAY					
Land		6100	11,050,664.00	1,205,000.00	-89.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,221,357.00	1,965,000.00	-11.5%
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			13,272,021.00	3,170,000.00	-76.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			13,325,219.00	3,328,306.00	-75.0%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,900.00	350,000.00	45.3%
5) TOTAL, REVENUES			240,900.00	350,000.00	45.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,325,219.00	3,328,306.00	-75.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,325,219.00	3,328,306.00	-75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,084,319.00)	(2,978,306.00)	-77.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,084,319.00)	(2,978,306.00)	-77.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,091,893.00	11,007,574.00	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,091,893.00	11,007,574.00	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,091,893.00	11,007,574.00	-54.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,789,058.00	7,810,752.00	-27.6%
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	218,516.00	218,516.00	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%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
9010	Other Restricted Local	10,789,058.00	7,810,752.00
Total, Restricted Balance		<u>10,789,058.00</u>	<u>7,810,752.00</u>

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	613,350.00	468,150.00	-23.7%
5) TOTAL, REVENUES			613,350.00	468,150.00	-23.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	21,781.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,905.00	58,905.00	0.0%
6) Capital Outlay		6000-6999	903,982.00	300,000.00	-66.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,034,668.00	358,905.00	-65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(421,318.00)	109,245.00	-125.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,968.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,968.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(441,286.00)	109,245.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,612,239.00	1,170,953.00	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,612,239.00	1,170,953.00	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,612,239.00	1,170,953.00	-27.4%
2) Ending Balance, June 30 (E + F1e)			1,170,953.00	1,280,198.00	9.3%
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	1,170,953.00	1,280,198.00	9.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,069,822.20		
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	6,550.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,076,372.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,076,372.40		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,000.00	18,000.00	38.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	600,000.00	450,000.00	-25.0%
Other Local Revenue					
All Other Local Revenue		8699	350.00	150.00	-57.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			613,350.00	468,150.00	-23.7%
TOTAL, REVENUES			613,350.00	468,150.00	-23.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,000.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,766.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,825.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,000.00	0.00	-100.0%
Unemployment Insurance		3501-3502	25.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,165.00	0.00	-100.0%
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			21,781.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,905.00	58,905.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,905.00	58,905.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	903,982.00	300,000.00	-66.8%
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			903,982.00	300,000.00	-66.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,034,668.00	358,905.00	-65.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,968.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,968.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,968.00)	0.00	-100.0%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	613,350.00	468,150.00	-23.7%
5) TOTAL REVENUES			613,350.00	468,150.00	-23.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,034,668.00	358,905.00	-65.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,034,668.00	358,905.00	-65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(421,318.00)	109,245.00	-125.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,968.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(19,968.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(441,286.00)	109,245.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,612,239.00	1,170,953.00	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,612,239.00	1,170,953.00	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,612,239.00	1,170,953.00	-27.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,170,953.00	1,280,198.00	9.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Balance	0.00	0.00

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July 1 Budget

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	620,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	427,734.00	429,608.00	0.4%
5) TOTAL, REVENUES			1,047,734.00	429,608.00	-59.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,522.00	0.00	-100.0%
6) Capital Outlay		6000-6999	651,307.00	300,000.00	-53.9%
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			712,829.00	300,000.00	-57.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			334,905.00	129,608.00	-61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,905.00	129,608.00	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,733.00	719,638.00	87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,733.00	719,638.00	87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,733.00	719,638.00	87.0%
2) Ending Balance, June 30 (E + F1e)			719,638.00	849,246.00	18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	728,838.00	858,446.00	17.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9,200.00)	(9,200.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	504,534.89		
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			504,534.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	18,615.00		
6) TOTAL, LIABILITIES			18,615.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			485,919.89		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	620,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			620,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	400,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	24,608.00	24,608.00	0.0%
Interest		8660	3,000.00	5,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	126.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			427,734.00	429,608.00	0.4%
TOTAL, REVENUES			1,047,734.00	429,608.00	-59.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,522.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,522.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	239,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	412,307.00	300,000.00	-27.2%
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			651,307.00	300,000.00	-53.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			712,829.00	300,000.00	-57.9%

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

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

July 1 Budget
 Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County Expenditures by Function

49 40246 000000
 Form 40

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	620,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	427,734.00	429,608.00	0.4%
5) TOTAL, REVENUES			1,047,734.00	429,608.00	-59.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		712,829.00	300,000.00	-57.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			712,829.00	300,000.00	-57.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			334,905.00	129,608.00	-61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,905.00	129,608.00	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,733.00	719,638.00	87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,733.00	719,638.00	87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,733.00	719,638.00	87.0%
2) Ending Balance, June 30 (E + F1e)			719,638.00	849,246.00	18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	728,838.00	858,446.00	17.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(9,200.00)	(9,200.00)	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,886,767.33	8,886,767.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,886,767.33	8,886,767.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,886,767.33	8,886,767.33	0.0%
2) Ending Balance, June 30 (E + F1e)			8,886,767.33	8,886,767.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,886,767.33	8,886,767.33	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,886,767.33	8,886,767.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,886,767.33	8,886,767.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,886,767.33	8,886,767.33	0.0%
2) Ending Balance, June 30 (E + F1e)			8,886,767.33	8,886,767.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,886,767.33	8,886,767.33	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,166.00	10,166.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,166.00	10,166.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,166.00	10,166.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,166.00	10,166.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,166.00	10,166.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,830.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,251.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,251.67		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,166.00	10,166.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,166.00	10,166.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,166.00	10,166.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,166.00	10,166.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,166.00	10,166.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	28,000.00	New
5) TOTAL, REVENUES			0.00	28,000.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	50,000.00	New
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	50,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	(22,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(22,000.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	264,915.00	264,915.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,915.00	264,915.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			264,915.00	264,915.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			264,915.00	242,915.00	-8.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	264,915.00	242,915.00	-8.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	234,175.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			234,175.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			234,175.18		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	3,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	25,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	28,000.00	New
TOTAL, REVENUES			0.00	28,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	50,000.00	New
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	50,000.00	New

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	28,000.00	New
5) TOTAL, REVENUES			0.00	28,000.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	50,000.00	New
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, EXPENSES			0.00	50,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	(22,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(22,000.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	264,915.00	264,915.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,915.00	264,915.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			264,915.00	264,915.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			264,915.00	242,915.00	-8.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	264,915.00	242,915.00	-8.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Net Position		0.00	0.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,000.00	New
5) TOTAL, REVENUES			0.00	2,000.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	2,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	2,000.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	114,910.00	114,910.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,910.00	114,910.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			114,910.00	114,910.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			114,910.00	116,910.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	114,910.00	116,910.00	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,257.33		
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	99,780.82		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			116,039.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			116,039.62		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,000.00	New
TOTAL, REVENUES			0.00	2,000.00	New

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,000.00	New
5) TOTAL REVENUES			0.00	2,000.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	2,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	2,000.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	114,910.00	114,910.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,910.00	114,910.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			114,910.00	114,910.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			114,910.00	116,910.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	114,910.00	116,910.00	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,063.64	6,063.64	6,063.64	6,114.22	6,114.22	6,114.22
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line.A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,063.64	6,063.64	6,063.64	6,114.22	6,114.22	6,114.22
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	32.82	32.82	32.82	32.82	32.82	32.82
c. Special Education-NPS/LCI	31.87	31.87	31.87	36.13	36.13	36.13
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	64.69	64.69	64.69	68.95	68.95	68.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,128.33	6,128.33	6,128.33	6,183.17	6,183.17	6,183.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	940.51	940.51	940.51	936.91	936.91	936.91
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	940.51	940.51	940.51	936.91	936.91	936.91
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	940.51	940.51	940.51	936.91	936.91	936.91

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	66,608,167.00	2.33%	68,157,174.00	2.48%	69,846,531.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,643,579.00	-44.62%	1,464,000.00	1.02%	1,479,000.00
4. Other Local Revenues	8600-8799	1,159,395.00	1.73%	1,179,500.00	1.70%	1,199,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,288,870.00)	2.62%	(15,690,000.00)	2.55%	(16,090,000.00)
6. Total (Sum lines A1 thru A5c)		55,122,271.00	-0.02%	55,110,674.00	2.40%	56,435,031.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,904,486.00		27,154,486.00
b. Step & Column Adjustment				250,000.00		252,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,904,486.00	0.93%	27,154,486.00	0.93%	27,406,486.00
2. Classified Salaries						
a. Base Salaries				7,541,781.00		7,615,781.00
b. Step & Column Adjustment				74,000.00		74,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,541,781.00	0.98%	7,615,781.00	0.98%	7,690,281.00
3. Employee Benefits	3000-3999	14,399,761.00	6.08%	15,275,000.00	4.09%	15,900,000.00
4. Books and Supplies	4000-4999	1,815,073.00	1.92%	1,850,000.00	2.00%	1,887,000.00
5. Services and Other Operating Expenditures	5000-5999	4,732,901.00	-1.22%	4,675,000.00	2.01%	4,769,000.00
6. Capital Outlay	6000-6999	55,520.00	8.07%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(858,191.00)	-3.28%	(830,000.00)	0.00%	(830,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,597.00	2.46%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		54,688,928.00	2.21%	55,900,267.00	1.94%	56,982,767.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		433,343.00		(789,593.00)		(547,736.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,490,960.00		9,924,303.00		9,134,710.00
2. Ending Fund Balance (Sum lines C and D1)		9,924,303.00		9,134,710.00		8,586,974.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,511,701.00		4,511,701.00		4,511,701.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,582,268.00		2,617,298.00		2,659,673.00
2. Unassigned/Unappropriated	9790	2,803,134.00		1,978,511.00		1,388,400.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		9,924,303.00		9,134,710.00		8,586,974.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,582,268.00		2,617,298.00		2,659,673.00
c. Unassigned/Unappropriated	9790	2,803,134.00		1,978,511.00		1,388,400.00
(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)		5,385,402.00		4,595,809.00		4,048,073.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See detailed assumptions attached.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	712,677.00	0.05%	713,000.00	0.00%	713,000.00
2. Federal Revenues	8100-8299	3,458,696.00	0.04%	3,460,000.00	0.00%	3,460,000.00
3. Other State Revenues	8300-8599	4,303,254.00	1.09%	4,350,000.00	0.23%	4,360,000.00
4. Other Local Revenues	8600-8799	7,108,187.00	1.01%	7,180,000.00	0.28%	7,200,000.00
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	15,288,870.00	2.30%	15,640,000.00	1.92%	15,940,000.00
6. Total (Sum lines A1 thru A5c)		30,871,684.00	1.53%	31,343,000.00	1.05%	31,673,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,615,843.00		8,668,343.00
b. Step & Column Adjustment				52,500.00		53,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,615,843.00	0.61%	8,668,343.00	0.62%	8,721,843.00
2. Classified Salaries						
a. Base Salaries				4,832,864.00		4,854,364.00
b. Step & Column Adjustment				21,500.00		22,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,832,864.00	0.44%	4,854,364.00	0.45%	4,876,364.00
3. Employee Benefits	3000-3999	8,896,014.00	1.73%	9,050,000.00	1.22%	9,160,000.00
4. Books and Supplies	4000-4999	1,961,511.00	-4.50%	1,873,293.00	1.95%	1,909,793.00
5. Services and Other Operating Expenditures	5000-5999	6,275,422.00	-1.25%	6,197,000.00	1.58%	6,295,000.00
6. Capital Outlay	6000-6999	93,027.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	70,000.00	0.00%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	642,003.00	-1.87%	630,000.00	1.59%	640,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		31,386,684.00	-0.14%	31,343,000.00	1.05%	31,673,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(515,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		615,270.00		100,270.00		100,270.00
2. Ending Fund Balance (Sum lines C and D1)		100,270.00		100,270.00		100,270.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	100,270.00		100,270.00		100,270.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		100,270.00		100,270.00		100,270.00

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	67,320,844.00	2.30%	68,870,174.00	2.45%	70,559,531.00
2. Federal Revenues	8100-8299	3,458,696.00	0.04%	3,460,000.00	0.00%	3,460,000.00
3. Other State Revenues	8300-8599	6,946,833.00	-16.31%	5,814,000.00	0.43%	5,839,000.00
4. Other Local Revenues	8600-8799	8,267,582.00	1.11%	8,359,500.00	0.48%	8,399,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(50,000.00)	200.00%	(150,000.00)
6. Total (Sum lines A1 thru A5c)		85,993,955.00	0.53%	86,453,674.00	1.91%	88,108,031.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,520,329.00		35,822,829.00
b. Step & Column Adjustment				302,500.00		305,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,520,329.00	0.85%	35,822,829.00	0.85%	36,128,329.00
2. Classified Salaries						
a. Base Salaries				12,374,645.00		12,470,145.00
b. Step & Column Adjustment				95,500.00		96,500.00
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	12,374,645.00	0.77%	12,470,145.00	0.77%	12,566,645.00
3. Employee Benefits	3000-3999	23,295,775.00	4.42%	24,325,000.00	3.02%	25,060,000.00
4. Books and Supplies	4000-4999	3,776,584.00	-1.41%	3,723,293.00	1.97%	3,796,793.00
5. Services and Other Operating Expenditures	5000-5999	11,008,323.00	-1.24%	10,872,000.00	1.77%	11,064,000.00
6. Capital Outlay	6000-6999	148,547.00	-59.61%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	70,000.00	0.00%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(216,188.00)	-7.49%	(200,000.00)	-5.00%	(190,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,597.00	2.46%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,075,612.00	1.36%	87,243,267.00	1.62%	88,655,767.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(81,657.00)		(789,593.00)		(547,736.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,106,230.00		10,024,573.00		9,234,980.00
2. Ending Fund Balance (Sum lines C and D1)		10,024,573.00		9,234,980.00		8,687,244.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740	100,270.00		100,270.00		100,270.00
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	4,511,701.00		4,511,701.00		4,511,701.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,582,268.00		2,617,298.00		2,659,673.00
2. Unassigned/Unappropriated	9790	2,803,134.00		1,978,511.00		1,388,400.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,024,573.00		9,234,980.00		8,687,244.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,582,268.00		2,617,298.00		2,659,673.00
c. Unassigned/Unappropriated	9790	2,803,134.00		1,978,511.00		1,388,400.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,385,402.00		4,595,809.00		4,048,073.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.26%		5.27%		4.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,051.13		7,051.00		7,051.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,075,612.00		87,243,267.00		88,655,767.00
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)		86,075,612.00		87,243,267.00		88,655,767.00
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)		2,582,268.36		2,617,298.01		2,659,673.01
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)		2,582,268.36		2,617,298.01		2,659,673.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	1,489,118.00	44,761.00	1,533,879.00	2,200,000.00	1,520,000.00	2,213,879.00
Total capital assets not being depreciated	5,756,004.00	44,761.00	5,800,765.00	2,200,000.00	1,520,000.00	6,480,765.00
Capital assets being depreciated:						
Land Improvements	22,738,773.00	47,901.00	22,786,674.00	1,400,000.00		24,186,674.00
Buildings	144,226,370.05	295,285.95	144,521,656.00	200,000.00		144,721,656.00
Equipment	6,853,666.00	(56,896.00)	6,796,770.00			6,796,770.00
Total capital assets being depreciated	173,818,809.05	286,290.95	174,105,100.00	1,600,000.00	0.00	175,705,100.00
Accumulated Depreciation for:						
Land Improvements	(10,061,843.05)	(531,390.95)	(10,593,234.00)		1,500,000.00	(12,093,234.00)
Buildings	(71,221,731.12)	(114,719.88)	(71,336,451.00)		4,375,000.00	(75,711,451.00)
Equipment	(6,312,946.46)	24,606.46	(6,288,340.00)		135,000.00	(6,423,340.00)
Total accumulated depreciation	(87,596,520.63)	(621,504.37)	(88,218,025.00)	0.00	6,010,000.00	(94,228,025.00)
Total capital assets being depreciated, net	86,222,288.42	(335,213.42)	85,887,075.00	1,600,000.00	6,010,000.00	81,477,075.00
Governmental activity capital assets, net	91,978,292.42	(290,452.42)	91,687,840.00	3,800,000.00	7,530,000.00	87,957,840.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(55,430.00)	18.00	(55,412.00)			(55,412.00)
Total accumulated depreciation	(55,430.00)	18.00	(55,412.00)	0.00	0.00	(55,412.00)
Total capital assets being depreciated, net	1,403.00	18.00	1,421.00	0.00	0.00	1,421.00
Business-type activity capital assets, net	1,403.00	18.00	1,421.00	0.00	0.00	1,421.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	83,629,502.00	(4,728,891.00)	78,900,611.00		4,085,584.00	74,815,027.00	6,631,270.00
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	53,068,308.00	22,410,020.00	75,478,328.00	10,000,000.00		85,478,328.00	0.00
Total/Net OPEB Liability	27,946.00	(27,946.00)	0.00			0.00	
Compensated Absences Payable	444,367.00		444,367.00			444,367.00	35,000.00
Governmental activities long-term liabilities	137,170,123.00	17,653,183.00	154,823,306.00	10,000,000.00	4,085,584.00	160,737,722.00	6,666,270.00
Business-Type Activities:							
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

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Current Expense Formula/Minimum Classroom Compensation

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	35,662,305.00	301	0.00	303	35,662,305.00	305	632,602.00		307	35,029,703.00	309
2000 - Classified Salaries	12,300,246.00	311	27,074.00	313	12,273,172.00	315	932,918.00		317	11,340,254.00	319
3000 - Employee Benefits	21,723,935.00	321	5,665.00	323	21,718,270.00	325	717,376.00		327	21,000,894.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,382,380.00	331	351,970.00	333	8,030,410.00	335	1,127,015.00		337	6,903,395.00	339
5000 - Services... & 7300 - Indirect Costs	11,557,595.00	341	33,853.00	343	11,523,742.00	345	3,965,802.00		347	7,557,940.00	349
TOTAL					89,207,899.00	365			TOTAL	81,832,186.00	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	29,238,876.00 375
2. Salaries of Instructional Aides Per EC 41011		2100	2,774,589.00 380
3. STRS		3101 & 3102	6,471,975.00 382
4. PERS		3201 & 3202	452,113.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	645,654.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	6,002,569.00 385
7. Unemployment Insurance		3501 & 3502	15,722.00 390
8. Workers' Compensation Insurance		3601 & 3602	767,140.00 392
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)			46,368,638.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			46,368,638.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			56.66%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.66%
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)	81,832,186.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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Current Expense Formula/Minimum Classroom Compensation

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	35,520,329.00	301	0.00	303	35,520,329.00	305	776,845.00		307	34,743,484.00	309
2000 - Classified Salaries	12,374,645.00	311	28,000.00	313	12,346,645.00	315	950,182.00		317	11,396,463.00	319
3000 - Employee Benefits	23,295,775.00	321	2,997.00	323	23,292,778.00	325	839,374.00		327	22,453,404.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,826,584.00	331	338,449.00	333	3,488,135.00	335	944,275.00		337	2,543,860.00	339
5000 - Services... & 7300 - Indirect Costs	10,792,135.00	341	31,025.00	343	10,761,110.00	345	4,536,800.00		347	6,224,310.00	349
TOTAL					85,408,997.00	365			TOTAL	77,361,521.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			
7. Unemployment Insurance		3401 & 3402	385
8. Workers' Compensation Insurance		3501 & 3502	390
9. OPEB, Active Employees (EC 41372)		3601 & 3602	392
10. Other Benefits (EC 22310)		3751 & 3752	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.91%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.91%
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)	77,361,521.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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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) 2,465,974.00
- 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) 67,217,712.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.67%

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)	2,796,642.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	670,593.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	302,794.27
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)	3,770,029.27
9. Carry-Forward Adjustment (Part IV, Line F)	134,976.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,905,005.79

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,724,661.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,320,559.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,318,816.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	885,819.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	287,732.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	128,274.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	839,114.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	53,529.00
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)	9,699.00
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)	7,947,730.73
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)	2,575,857.00
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)	1,871,060.00
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)	87,962,850.73

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.29%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.44%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,770,029.27</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>384,849.53</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.57%) times Part III, Line B18); zero if negative	<u>134,976.52</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.57%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.51%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>134,976.52</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>134,976.52</u>

Approved indirect cost rate: 4.57%
 Highest rate used in any program: 6.51%

Note: In one or more resources, the rate used is greater than the approved rate.

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	940,938.00	43,002.00	4.57%
01	3310	1,255,050.00	58,233.00	4.64%
01	3315	153,482.00	6,960.00	4.53%
01	3320	83,779.00	5,355.00	6.39%
01	3550	45,777.00	2,092.00	4.57%
01	4035	182,329.00	8,333.00	4.57%
01	4201	19,622.00	897.00	4.57%
01	4203	119,707.00	2,394.00	2.00%
01	6010	50,000.00	2,453.00	4.91%
01	6264	538,495.00	21,426.00	3.98%
01	6387	653,932.00	34,467.00	5.27%
01	6500	14,720,932.00	382,672.00	2.60%
01	6512	534,374.00	34,762.00	6.51%
01	6520	132,468.00	2,143.00	1.62%
01	7338	180,916.00	10,643.00	5.88%
01	9010	6,509,388.00	2,737.00	0.04%
11	6391	1,504,060.00	63,251.00	4.21%
11	9010	751,379.00	14,052.00	1.87%
13	5310	1,871,060.00	86,370.00	4.62%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	864,387.00		247,175.00	1,111,562.00
2. State Lottery Revenue	8560	1,093,773.00		387,873.00	1,481,646.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,958,160.00	0.00	635,048.00	2,593,208.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	538,256.00			538,256.00
2. Classified Salaries	2000-2999	23,025.00			23,025.00
3. Employee Benefits	3000-3999	200,361.00			200,361.00
4. Books and Supplies	4000-4999	258,015.00		635,048.00	893,063.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	30,000.00			30,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,049,657.00	0.00	635,048.00	1,684,705.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	908,503.00	0.00	0.00	908,503.00
D. COMMENTS:					

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

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

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July 1 Budget
2017-18 Estimated Actuals
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	(5,520.00)	0.00	(185,438.00)				
Other Sources/Uses Detail					74,673.00	152,393.00		
Fund Reconciliation							310,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	20.00	0.00	99,068.00	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	5,500.00	0.00	86,370.00	0.00				
Other Sources/Uses Detail					97,688.00	0.00		
Fund Reconciliation							0.00	310,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	19,968.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	5,520.00	(5,520.00)	185,438.00	(185,438.00)	172,361.00	172,361.00	310,000.00	310,000.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(6,720.00)	0.00	(216,188.00)				
Other Sources/Uses Detail					0.00	97,597.00		
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	1,220.00	0.00	109,456.00	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	5,500.00	0.00	106,732.00	0.00				
Other Sources/Uses Detail					97,597.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,720.00	(6,720.00)	216,188.00	(216,188.00)	97,597.00	97,597.00		

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	6,279	6,279		
Charter School	860	860		
Total ADA	7,139	7,139	0.0%	Met
Second Prior Year (2016-17)				
District Regular	6,168	6,267		
Charter School	894	947		
Total ADA	7,062	7,214	N/A	Met
First Prior Year (2017-18)				
District Regular	6,256	6,064		
Charter School	957	941		
Total ADA	7,213	7,005	2.9%	Not Met
Budget Year (2018-19)				
District Regular	6,114			
Charter School	937			
Total ADA	7,051			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Staff projected increases in enrollment that did not materialize when school started so ADA was less. In addition, the October 2017 fires impacted ADA projections.

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	6,582	6,581		
Charter School	918	951		
Total Enrollment	7,500	7,532	N/A	Met
Second Prior Year (2016-17)				
District Regular	6,615	6,487		
Charter School	905	993		
Total Enrollment	7,520	7,480	0.5%	Met
First Prior Year (2017-18)				
District Regular	6,569	6,436		
Charter School	1,024	998		
Total Enrollment	7,593	7,434	2.1%	Not Met
Budget Year (2018-19)				
District Regular	6,481			
Charter School	999			
Total Enrollment	7,480			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment increases were not realized when school started in August 2017.

- 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	6,279	6,581	
Charter School	860	951	
Total ADA/Enrollment	7,139	7,532	94.8%
Second Prior Year (2016-17)			
District Regular	6,184	6,487	
Charter School	947	993	
Total ADA/Enrollment	7,131	7,480	95.3%
First Prior Year (2017-18)			
District Regular	6,064	6,436	
Charter School	941	998	
Total ADA/Enrollment	7,005	7,434	94.2%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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	6,114	6,481		
Charter School	937	999		
Total ADA/Enrollment	7,051	7,480	94.3%	Met
1st Subsequent Year (2019-20)				
District Regular	6,114	6,481		
Charter School	937	999		
Total ADA/Enrollment	7,051	7,480	94.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,114	6,481		
Charter School	937	999		
Total ADA/Enrollment	7,051	7,480	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	66,608,167.00	68,157,174.00	69,846,531.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	7,068.84	7,120.08	7,120.08
b. Prior Year ADA (Funded)	7,068.84	7,120.08	7,120.08
c. Difference (Step 1a minus Step 1b)	51.24	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	0.72%	0.00%	0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)	3.70%	257.00%	267.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	0.72%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-28% to 1.72%	-1.00% to 1.00%	-1.00% to 1.00%

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)	34,168,811.00	34,837,000.00	35,500,000.00	35,800,000.00
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)	64,190,415.00	67,987,352.00	68,157,174.00	69,846,531.00
District's Projected Change in LCFF Revenue:		5.92%	0.25%	2.48%
LCFF Revenue Standard:		-0.28% to 1.72%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Variance is due to final GAP fundig and funding at Target in 2018-19 as well as fluctuations in ADA.

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)	46,342,758.31	51,388,408.06	90.2%
Second Prior Year (2016-17)	46,431,660.68	52,724,323.55	88.1%
First Prior Year (2017-18)	48,494,835.00	54,669,025.00	88.7%
	Historical Average Ratio:		89.0%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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)	48,846,028.00	54,591,331.00	89.5%	Met
1st Subsequent Year (2019-20)	50,045,267.00	55,800,267.00	89.7%	Met
2nd Subsequent Year (2020-21)	50,996,767.00	56,882,767.00	89.7%	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):	0.72%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.28% to 10.72%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.28% to 5.72%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	3,434,658.00		
Budget Year (2018-19)	3,458,696.00	0.70%	No
1st Subsequent Year (2019-20)	3,460,000.00	0.04%	No
2nd Subsequent Year (2020-21)	3,460,000.00	0.00%	No

Explanation:
(required if Yes)

None.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	7,268,137.00		
Budget Year (2018-19)	6,946,833.00	-4.42%	Yes
1st Subsequent Year (2019-20)	5,814,000.00	-16.31%	Yes
2nd Subsequent Year (2020-21)	5,839,000.00	0.43%	No

Explanation:
(required if Yes)

Variances are due to fluctuations in one-time State funding in both 2017-18 and 2018-19 with none projected for 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	10,517,681.00		
Budget Year (2018-19)	8,267,582.00	-21.39%	Yes
1st Subsequent Year (2019-20)	8,359,500.00	1.11%	No
2nd Subsequent Year (2020-21)	8,399,500.00	0.48%	No

Explanation:
(required if Yes)

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants and revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	8,212,444.00		
Budget Year (2018-19)	3,776,584.00	-54.01%	Yes
1st Subsequent Year (2019-20)	3,723,293.00	-1.41%	No
2nd Subsequent Year (2020-21)	3,796,793.00	1.97%	No

Explanation:
(required if Yes)

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants.

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

First Prior Year (2017-18)	11,743,033.00		
Budget Year (2018-19)	11,008,323.00	-6.26%	Yes
1st Subsequent Year (2019-20)	10,872,000.00	-1.24%	No
2nd Subsequent Year (2020-21)	11,064,000.00	1.77%	No

Explanation:
(required if Yes)

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	21,220,476.00		
Budget Year (2018-19)	18,673,111.00	-12.00%	Not Met
1st Subsequent Year (2019-20)	17,633,500.00	-5.57%	Met
2nd Subsequent Year (2020-21)	17,698,500.00	0.37%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	19,955,477.00		
Budget Year (2018-19)	14,784,907.00	-25.91%	Not Met
1st Subsequent Year (2019-20)	14,595,293.00	-1.28%	Met
2nd Subsequent Year (2020-21)	14,860,793.00	1.82%	Met

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

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

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

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

None.

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

Variances are due to fluctuations in one-time State funding in both 2017-18 and 2018-19 with none projected for 2019-20.

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

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants and revenues.

- 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)

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants.

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

Fluctuations between 2017-18 and 2018-19 is due to prior year carryover and loss/reductions in local grants.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: _____

7B. Calculating the District's Required Minimum Contribution

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	86,075,612.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	86,075,612.00	2,582,268.36	2,400,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	86,075,612.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	86,075,612.00	2,582,268.36	1,693,827.26	1,693,827.26

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%
1,721,512.24	1,721,512.24

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
2,400,000.00	N/A

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,721,512.24

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

Budget will be adjusted to reflect 3% at 1st Interim.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,356,026.00	2,403,903.00	2,700,235.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,518,892.74	2,503,650.45	3,190,878.80
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.60)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,874,918.14	4,907,553.45	5,891,113.80
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	78,534,195.41	80,130,111.40	90,007,841.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	78,534,195.41	80,130,111.40	90,007,841.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.2%	6.1%	6.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	2.0%	2.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	2,687,084.93	51,537,020.06	N/A	Met
Second Prior Year (2016-17)	1,192,831.02	52,849,323.55	N/A	Met
First Prior Year (2017-18)	(1,039,682.00)	54,766,713.00	1.9%	Met
Budget Year (2018-19) (Information only)	433,343.00	54,688,928.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	5,178,772.00	6,650,722.94	N/A	Met
Second Prior Year (2016-17)	9,242,423.00	9,337,807.87	N/A	Met
First Prior Year (2017-18)	9,493,684.00	10,530,642.00	N/A	Met
Budget Year (2018-19) (Information only)	9,490,960.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,051	7,051	7,051
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	86,075,612.00	87,243,267.00	88,655,767.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	86,075,612.00	87,243,267.00	88,655,767.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,582,268.36	2,617,298.01	2,659,673.01
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,582,268.36	2,617,298.01	2,659,673.01

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,582,268.00	2,617,298.00	2,659,673.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,803,134.00	1,978,511.00	1,388,400.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,385,402.00	4,595,809.00	4,048,073.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.26%	5.27%	4.57%
District's Reserve Standard (Section 10B, Line 7):	2,582,268.36	2,617,298.01	2,659,673.01
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(13,633,483.00)			
Budget Year (2018-19)	(15,288,870.00)	1,655,387.00	12.1%	Not Met
1st Subsequent Year (2019-20)	(15,690,000.00)	401,130.00	2.6%	Met
2nd Subsequent Year (2020-21)	(16,090,000.00)	400,000.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	97,688.00			
Budget Year (2018-19)	97,597.00	(91.00)	-0.1%	Met
1st Subsequent Year (2019-20)	100,000.00	2,403.00	2.5%	Met
2nd Subsequent Year (2020-21)	100,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) Variance is due to transfer of increased LCFF funds to SOCC for ADA Transfers for PCS and all other Petaluma Districts.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0			
Certificates of Participation	0			
General Obligation Bonds	25	Fund 51 local property taxes.	74xx	74,815,027
Supp Early Retirement Program	0			
State School Building Loans	0			
Compensated Absences	5	FD 01, 11, & 13	1xxx,2xxx	444,367

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				75,259,394

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8,879,733	9,958,635	9,743,288	7,728,344
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,000	25,000	25,000	25,000
Other Long-term Commitments (continued):				
Total Annual Payments:	8,904,733	9,983,635	9,768,288	7,753,344
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases are due to repayment of long-term debt associated with General Obligation Bonds, which are repaid through voter-approved debt and have no impact on the General Fund.

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)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

[]

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

Self-Insurance Fund	Governmental Fund

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

0.00

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)
0.00		

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	422.0	420.5	420.5	420.5

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.

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 363,000

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
6,575,000	6,575,000	6,575,000
CAP	CAP	CAP
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
363,000	365,000	367,000
0.0%	0.0%	0.0%

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

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

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

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	284.2	277.4	277.4	277.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

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

130,000

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
4,150,000	4,150,000	4,150,000
CAP	CAP	CAP
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
130,000	131,000	132,000
0.0%	0.0%	0.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
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	55.4	52.8	52.8	52.8

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

Negotiations Not Settled

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

62,400

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	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)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	860,000	860,000	860,000
Percent of H&W cost paid by employer	CAP	CAP	CAP
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	No	No
Cost of step and column adjustments	25,000	25,000	25,000
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	28,000	28,000	28,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

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?

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2018-19 Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT								
FD	RS	PY	GO	FN	OB	RESOURCE	OBJECT	VALUE

40-0000-0-0000-0000-8625 0000 8625 400,000.00
Explanation:Will be adjusted at 1st Interim.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 73, must be reported as restricted, committed, or assigned. EXCEPTION

FUND	RESOURCE	AMOUNT
51	0000	8,886,767.33

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
40	6230	-9,200.00

Explanation: Will be finalized during 2018-19.

Total of negative resource balances for Fund 40 -9,200.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
40	6230	9790	-9,200.00

Explanation: Will be finalized during 2018-19.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 73, must be reported as restricted, committed, or assigned. EXCEPTION

FUND	RESOURCE	AMOUNT
51	0000	8,886,767.33

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
40	6230	-9,200.00

Explanation: Will be finalized during the final closing for 2018-19.

Total of negative resource balances for Fund 40 -9,200.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
40	6230	9790	-9,200.00

Explanation:Will be adjusted during the final closing for 2018-19.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	9500	-239,170.44

Explanation:Will be adjusted through the closing process.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test

CBIS Course-based Independent Study
CCC California Community Colleges
CCEE California Collaborative for Educational Excellence
CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA California County Superintendents Educational Services Association
CCSS Common Core State Standards
CDE California Department of Education
CEA Current Expense of Education Unaudited Actuals
CELDT California English Language Development Test
CFR Code of Federal Regulations
CFT California Federation of Teachers
CLAD Crosscultural, Language, and Academic Development
CMIS Compliance Monitoring, Interventions, and Sanctions
CNIPS Child Nutrition Information Payment System
COE County Office of Education
COLA Cost-of-Living Adjustment
COP Certificate of Participation
CPI Consumer Price Index
CPR California Performance Review
CSAM California School Accounting Manual
CSBA California School Boards Association
CSEA California School Employees Association
CSET California Subject Examination for Teachers
CSFG Charter School Facility Grant
CSIS California School Information Services
CSR Class-Size Reduction or Comprehensive School Reform
CST California Standards Test
CSTP California Standards for the Teaching Profession
CTA California Teachers Association
CTC Commission on Teacher Credentialing
CTE Career Technical Education
CTO Compensatory Time Off
DAC District Advisory Committee
DAIT District Assistance and Intervention Team
DGS Department of General Services
DIS Designated Instruction and Services
DMP Deferred Maintenance Program
DOF Department of Finance
DSA Division of the State Architect
DSS Department of Social Services
EAAP Education Audit Appeals Panel

EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund

LAO Legislative Analyst's Office
 LCAP Local Control and Accountability Plan
 LCFF Local Control Funding Formula
 LCI Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA Local Educational Agency
 LEP Limited English Proficient
 LPP Lease Purchase Program
 LRE Least Restrictive Environment
 MAA Medi-Cal Administrative Activities
 MEP Migrant Education Program
 MOU Memorandum of Understanding
 MSA Minimum State Aid
 MTSS Multi-Tiered Systems of Support
 MYP Multiyear Projection
 NAEP National Assessment of Educational Progress
 NCES National Center for Education Statistics
 NCLB No Child Left Behind
 NPS/A Nonpublic School/Agency
 NSS Necessary Small School or Necessary Small SELPA
 OAL Office of Administrative Law
 OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 P-1 First Principal (Apportionment)
 P-2 Second Principal (Apportionment)
 PAR Peer Assistance and Review
 PARS Public Agency Retirement Services
 PCA Project Cost Account
 PEPPRA Public Employees' Pension Reform Act
 PERB Public Employment Relations Board
 PI Program Improvement
 PKS Particular Kinds of Services
 PL Public Law (federal law)
 PL 81-874 Public Law 81-874 (Federal Impact Aid)
 PMIA Pooled Money Investment Account
 PMIB Pooled Money Investment Board
 PPACA Patient Protection and Affordable Care Act
 PRSP Pension Rate Stabilization Plan
 PSAA Public Schools Accountability Act
 PTA Parent Teachers Association

QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program

SLIBG	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SSPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM	Science, Technology, Engineering, and Mathematics
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
TRANS	Tax and Revenue Anticipation Notes
UPP	Unduplicated Pupil Percentage

The Common Message

May Revision 2018



BASC
Business and Administration
Steering Committee

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Sources

Association of California School Administrators
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California State Board of Education
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Gray shading indicates sections are to be customized by COEs before sending to school districts.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance, that can be used in providing guidance to school districts.

The BASC would like to thank the state Department of Finance (DOF), the State Board of Education, the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education. Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

Introduction

This edition of the Common Message contains information related to the May Revision and is intended to provide guidance for LEAs to use in developing their 2018-19 preliminary budgets and associated multiyear projections.

2018-19 Preliminary Budget Key Guidance

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

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

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

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

Funding Adjustments Introduced in the May Revision

LCFF Gap Funding: Increases LCFF funding to \$3.16 billion – an additional \$320 million above the January budget. This increase funds the 2.71% COLA, fully funds the original formula targets for all districts and augments the formula by another \$166 million.

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

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

K-12 Strong Workforce Program: The May Revision continues the \$212 million Strong Workforce Program as proposed in January, but amends the proposal.

Fiscal Transparency: Expands upon the Governor's January budget proposal for a budget summary aligning school district expenditures to LCAP strategies to specify that it is parent-friendly, includes specific information on how supplemental grants are used to increase and improve services for high-need students, and contains graphical representation of information. These May revision changes, paired with the Community Engagement Initiative and the Governor's budget proposal to make the Dashboard more user-friendly, are intended to improve

the ability of parents and community members to be partners in the LCAP decision-making process.

Federal Restart Grant: An increase of \$13.9 million in one-time federal funds to assist LEAs with expenses related to reopening schools impacted by the Northern California and Southern California wildfires of October and December 2017.

Fire-Related Property Tax Backfill: An increase in Prop. 98 spending of \$12.3 million in 2017-18 and \$17.8 million in 2018-19 to backfill lost property tax revenue for K-12 schools impacted by last fall’s wildfires.

Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 preliminary budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (Department of Finance – DOF)	2.71%	2.57%	2.67%
LCFF Funding % including \$166M Augmentation	3.00%	-	-
LCFF Gap Funding Percentage (DOF)	100.00%	-	-
LCFF Gap Funding (in millions)	\$3,160	-	-
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
PERS Employer Projected Rates (April 17, 2018)	18.062%	20.8%	23.5%
Lottery – Unrestricted per ADA (did not change)	\$146.00	\$146.00	\$146.00
Lottery – Prop. 20 per ADA (did not change)	\$48.00	\$48.00	\$48.00
Mandated Cost per ADA for One-Time	\$344.00		

Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.)	\$31.16	\$31.16	\$31.16
Mandated Block Grant for Districts – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$59.83	\$59.83	\$59.83
Mandated Block Grant for Charters – K-8 per ADA (increase by COLA 2.71%, etc.)	\$16.33	\$16.33	\$16.33
Mandated Block Grant for Charters – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$45.23	\$45.23	\$45.23
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$29.90	\$29.90	\$29.90
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$48.28	\$48.28	\$48.28
General Child Care (CCTR) Daily Reimbursement Rate	\$47.98	\$47.98	\$47.98
Routine Restricted Maintenance Account All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented. If district received Prop. 51 funds in 2017-18, the minimum 3% RRMA contribution is required in 2018-19.	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

Reserves

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility

- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

The Governor's May Revision budget proposal assumes accelerating economic expansion in 2018-19 and then a gradual slowing thereafter, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$17 billion. It's important for districts to recognize the Rainy Day Fund is designed to protect the non-Prop. 98 side of the state budget and, when fully funded, may delay possible cuts for districts that might otherwise be necessary during an economic downturn. According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

The district reserve cap (EC 42127.01) is not operable in the current year or in 2018-19. The Public School System Stabilization Account (PSSSA) must contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year, and the PSSSA balance is currently zero. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1
2. Prop. 98 maintenance factor is fully repaid
3. Prop. 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

The May Revision funds the statutory COLA of 2.71%, fully funds the LCFF gap and includes an augmentation of \$166 million. Nonetheless, it is difficult to provide all of the desired services for students. LEAs should evaluate the increases in all costs before determining if any new or additional costs can be afforded. The year-over-year increased rates for CalSTRS and CalPERS result in one of the fastest growing expenses for LEAs, in amounts that may exceed the amount of new revenues in the very near future.

Total compensation must be considered in approaching negotiations. In reviewing existing total compensation, it is important for LEAs to keep in mind their current Dashboard results and what services or changes might need to be made to increase results. In addition, the Local Control Accountability Plan (LCAP) that LEAs are currently revising will most likely contain actions and services that will need to be included in the budget. Increases in ongoing expenditures as well as expenditures associated with the LCAP should be measured against the increase in LCFF revenues to determine affordability of any ongoing increase in salaries.

Any negotiated increases to the salary schedule require ongoing revenue sources. The repetitive nature of the one-time funds LEAs have received for the last several years and are proposed once again in the 2018-19 Governor's Budget creates pressure to use these revenues for ongoing expenditures such as salary increases. While the one-time funds would again provide welcome relief for many LEAs in 2018-19, the relief is temporary.

Negotiations become riskier as the economic outlook becomes more uncertain. LEAs must be prepared to respond to requests for increasing compensation. This begins with including all costs for all actions necessary to increase student achievement in 2018-19. The actions and services necessary to meet the goals of the LEA's LCAP will guide the budget and assist in determining if any increase in total compensation is affordable. When this analysis is performed on a multiyear basis and coupled with an estimate of annual unrestricted revenue sources, many LEAs are facing necessary budget reductions to maintain fiscal solvency. When an ongoing increase is added to the analysis, an LEA that has otherwise balanced its budget will face future year deficits. Salary schedule increases in the budget year will, therefore, likely increase budget reductions in the future for many LEAs.

Early Childhood Education

Child Care and State Preschool

The Governor's January budget included increased child care and State Preschool provider reimbursement rates and expanded access for families. The Governor also proposed the creation

of the Inclusive Early Education Expansion Program, a one-time funded program to provide services to children in low-income and high-need communities. The May Revision does not make substantial changes to the January proposal other than adjustments for a higher COLA and a funding change to the Inclusive Early Education Expansion Program.

Significant Adjustments:

- An increase of \$2.2 million in Prop. 98 spending and \$1.8 million in non-Prop. 98 General Fund spending to reflect an increase in the COLA from 2.51% to 2.71% *for a total year-over-year increase of \$54 million.*
- CalWORKs Stage 2 and Stage 3 Child Care – A net increase of \$104 million over the January proposal in non-Prop. 98 General Fund spending in 2018-19 to reflect increases in the number of CalWORKs child care cases and cost of care. Total costs for Stage 2 and 3 are now \$559.1 million and \$398 million, respectively.
- Inclusive Early Education Expansion Program:
 - A decrease of \$42.2 million federal Temporary Assistance to Needy Families (TANF) to remove one-time funds that are no longer available for this program, and an increase of a like amount in Prop. 98 funding to backfill this reduction.
 - Amendments to trailer bill legislation to: (1) clarify the definitions of inclusive programs and children with exceptional needs, (2) clarify the intent of professional development for staff to develop best practices for inclusion, (3) specify that applicants will need to demonstrate how they will consult with special education experts when determining how to expend funds, (4) prioritize applicants that demonstrate the ability to serve a range of disability types and a proportion of children with disabilities consistent with the regional rate of identification, (5) specify that grant funds may be used for universal design practices, (6) specify that grant recipients must participate in program evaluation activities, (7) specify that up to 1% of program funds may be used for a program evaluation, and (8) remove federal TANF funding from the program.

LCAP – Budget Implications and Considerations

The May Revision provides more information regarding fiscal transparency requirements included in the Governor’s Budget proposal. The state Superintendent of Public Instruction, subject to approval by the State Board of Education, will develop a template before January 30, 2019 for the “LCFF Budget Overview for Parents” as outlined in the 2018-19 budget trailer bills. This summary document will be effective for the July 1, 2019 budget. In the interim, the Department of Finance has released a sample of what a parent-friendly overview may look like, with a caution that the sample has not been subject to stakeholder input and will likely change.

The parent-friendly LCFF budget overview includes a combination of graphs and text descriptions of different components of district budgets and LCAPs. A summary of the data elements is included below:

- Projected General Fund revenue sources for ensuing year
 - Graph of funding sources and proportionate share of overall revenue
 - Projected LCFF funding
 - Graph showing proportion of LCFF funding that is base vs. supplemental/concentration funding
 - Brief description of funding for all students and funding received for high-needs students
 - Description of increased or improved services using these funds
 - Federal
 - Other state
 - Other local
 - Brief description
- Projected General Fund expenditures for ensuing year
 - Graph of expenditures included in LCAP vs. not included in LCAP
 - Goals in the LCAP
 - Planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
 - Brief description of expenditures not included in LCAP and why
- Estimated LCAP expenditures for existing year
 - Graph showing budgeted expenditures vs. estimated actual expenditures for planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
 - Description of differences, including impact to planned actions and services that contribute toward increased or improved services

Many of the items listed above are already included in the Plan Summary and Annual Update sections of district LCAPs, and the July 1 Adopted Budget. The fiscal transparency requirement would require districts to create a graphical view of this information, which is more easily understood by parents and stakeholders.

See pages of sample charts at the end of this document.

K-12 Strong Workforce Program – Career Technical Education

The Governor continues to propose \$200 million in ongoing funding for a K-12 component of the Strong Workforce Program – allocated by consortia through a competitive grant process – to create, support, or expand career technical education (CTE) programs at the K-12 level that align with the workforce development efforts occurring through the Strong Workforce Program operated by the California Community Colleges. The Governor’s representatives have made it clear that the administration does not support the extension of other one-time approaches to funding CTE such as the CTE Incentive Grant program.

The May Revision made the following adjustments and clarifications to the K-12 Strong Workforce Proposal.

- It clarified that grant decisions for the K-12 component will be made exclusively by the K-12 Selection Committee specified in the trailer bill language.
- It separated the requirements of the K-12 component of the Strong Workforce Program from the community college component for clarity.
- It expanded and clarified technical assistance roles within the program.
- It provided additional resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

Emergency Impact Aid for Displaced Students

Eligible LEAs in these counties that experienced the wildfires of 2017 have a federal one-time funding opportunity: Butte, Lake, Los Angeles, Mendocino, Napa, Nevada, Orange, San Diego, Santa Barbara, Sonoma, Ventura and Yuba. CDE has developed a website with the funding application and details. The timeline is tight as applications are due to CDE by May 24, 2018 and all revisions to the applications are due June 25, 2018.

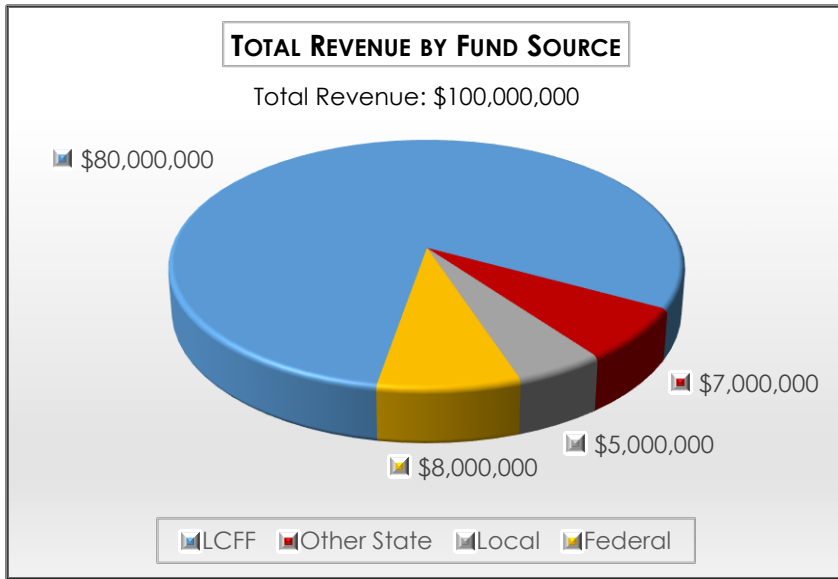
LEA and nonpublic schools may receive up to \$10,000 per student displaced by the wildfires of 2017. “Displaced student” is defined as a student who enrolled in an elementary school or secondary school because the student resides or resided in an area for which a major disaster or emergency was declared by the President. The receiving LEA or school site for the eligible newly enrolled student would receive the funding. Displaced student enrollment might occur within the same LEA by the displaced student enrolling in a different school due to the fire; or a displaced student might enroll in a school of a different LEA from which they resided or attended one week prior to the date of the fire.

More details on the eligibility criteria and the application for funding is available on CDE's website at <http://www.cde.ca.gov/ls/fa/sf/eiads2018.asp>. Questions may be emailed to EmergencyServices@cde.ca.gov.

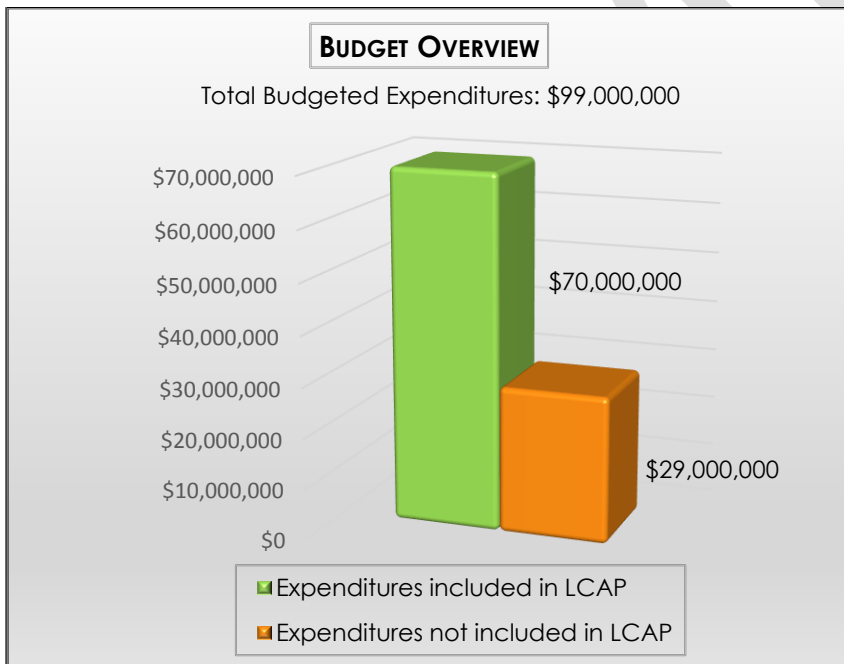
Summary

As stated in the Introduction, this edition of the Common Message contains information for LEAs to utilize in preparing their 2018-19 preliminary budgets. It is imperative for LEAs to stay well informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

Budget Overview for 2018-19



Total revenue for the school district is \$100,000,000, of which \$80,000,000 is Local Control Funding Formula (LCFF), \$7,000,000 is other state funds, \$5,000,000 is local funds, and \$8,000,000 is federal funds.



The funds not included in the Local Control and Accountability Plan (LCAP) support the school district's physical plant, debt service, and a share of personnel costs.

About This Section

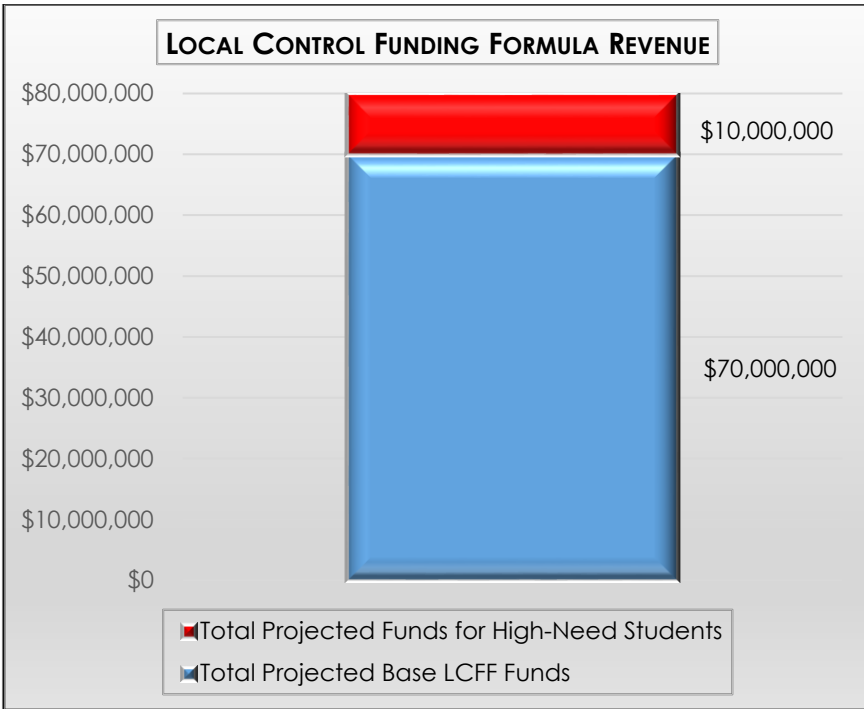
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. Some of these funds are restricted to specific purposes.

The chart to the upper left shows the total general purpose revenue the school district expects to receive from all sources.

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

The chart to the lower left provides a quick summary of how much the school district plans to spend for 2018-19. It shows how much of the total is tied to planned actions in the LCAP and how much is not.

The Local Control Funding Formula: Increased or Improved Services for High-Need Students in 2018-19



About This Section

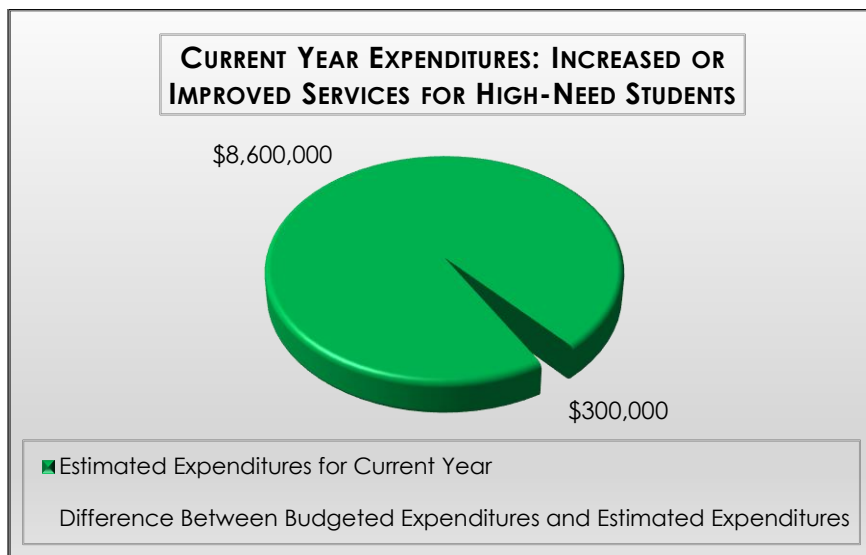
The chart to the left shows the total projected LCFF revenue for the school district. This includes base funding as well as funding based on how many high-need students (low-income students, English learners, and foster youth) the school district serves. The school district must increase or improve services for high-need students compared to the services all students receive in proportion to the increase in funding it receives for high-need students.

Services can be increased through additional expenditures and improved through changes in program or policy that do not have costs. If the LCAP includes no-cost improved services for high-need students, these are described in a second paragraph below the chart.

The school district projects receiving \$80,000,000 under the Local Control Funding Formula. This includes \$10,000,000 that is based on how many high-need students the school district serves. As a result, the school district must demonstrate a plan to provide additional services that, together with the planned spending, increase or improve the services for high-need students by a total of 12.5%. In its LCAP, the school district plans to spend \$9,000,000 on actions that increase or improve services for high-need students. This planned spending is less than \$10,000,000.

The school district must demonstrate an additional improvement in services that, together with the planned spending, increase or improve the services for high-need students by a total of 12.5%. The additional improved services described in the school district's LCAP include modified course schedules to allow more focused instruction for high-need students, as well as modifying policies for behavior supports and discipline to complement implementation of PBIS and the addition of staff for that program.

Update on Increased or Improved Services for High-Need Students in 2017-18



The 2017-18 school district LCAP included \$8,900,000 in planned expenditures for increased or improved services for high-need students. The school district projects that in 2017-18 it will actually expend \$8,600,000 for increased or improved services for high-need students. The difference between the budgeted and actual expenditures is because the school district was unable to fill several student support services positions planned in the LCAP and because the school district received slightly less funding from the state than anticipated. These changes did not significantly impact the school district's ability to deliver the planned services.

About This Section

The chart to the left shows how the school district has implemented the actions in its LCAP that increase or improve services for high-need students in the current year.

After engaging with its community as part of the school district LCAP and budget development, the school district committed to a set of planned expenditures to increase or improve services for high-need students. This chart displays the estimated actual expenditures for those increased or improved services through the end of the current school year.

If the estimated actual expenditures are lower than the budgeted expenditures in the school district's LCAP, the chart shows the difference, and the school district includes an explanation of the difference below.