

**WISEBURN UNIFIED SCHOOL DISTRICT  
19-76869**

**BUDGET  
2018 – 2019**

**SUPERINTENDENT: BLAKE SILVERS, Ed.D.  
CHIEF BUSINESS OFFICIAL: DAVE WILSON**

**Wiseburn Unified School District**  
**2018 - 2019 July 1st Budget**  
**Summary of Facts and Assumptions**

<b>Assumptions</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Comments</b>
COLA	3.70%	2.57%	2.67%	Estimates provided by LACOE/ DOF
LCFF GAP	100.00%	100.00%	100.00%	
Local Revenue (Taxes)	\$ 4,690,075	\$ 4,685,032	\$ 4,685,032	
Enrollment	2,506	2,506	2,506	
Unduplicated Count	1,080	1,070	1,050	
Unduplicated 3 - Year Average Percentage	44.94%	43.32%	42.56%	
ADA Percentage	97.21%	96.97%	96.97%	
ADA				Projecting a small decrease in ADA per "Right Sizing" the District
Grade K - 3	975.69	975.69	975.69	
Grade 4 - 6	803.35	797.35	797.35	
Grade 7 - 8	657.03	657.03	657.03	
<b>TOTAL</b>	<b>2,436.07</b>	<b>2,430.07</b>	<b>2,430.07</b>	
One Time Discretionary Funds	\$ 120,000	\$ -	\$ -	No discretionary one time funding assumed in out years
Health and Welfare	\$ 6,000	\$ 6,000	\$ 6,000	District maintains a cap as negotiated with bargaining units
Employee Statutory Benefits	<u>Employer Rates:</u> STRS 16.28% PERS 18.062% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	<u>Employer Rates:</u> STRS 18.13% PERS 20.8% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	<u>Employer Rates:</u> STRS 19.10% PERS 23.5% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	CalStrs employer rates will increase to 18.13% and 19.10% in 2019-20 and 2020-21, respectively.  CALPERS rates are projected to increase to 20.8% and 23.5% in 2019-20 and 2020-21, respectively.
LCFF Target	21,070,000	21,475,000	22,029,000	Projections provided by LACOE. No statutory guarantee to increase LCFF funding, therefore, MYP show LCFF revenue flat in out years
LCFF Total Revenues	21,070,000	21,475,000	22,029,000	
% of LCFF funding to Target	100.00%	100.00%	100.00%	
Projected Ending Fund Balance	4,004,719	4,161,573	4,036,927	Minimum required reserves = 3% of total expenditures
Reserve for Economic Uncertainty (includes Fund 17)	10.4%	12.8%	12.3%	



# Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

## Board of Trustees

JoAnne Kaneda, President • Roger Bañuelos, Vice President/Clerk  
Neil Goldman, Member • Nelson Martinez, Member • Israel Mora, Member

## Wiseburn Family of Schools

### Pre-Schools – Wiseburn Child Development Centers

Juan de Anza  
Juan Cabrillo

### Elementary Schools

Juan de Anza  
Peter Burnett  
Juan Cabrillo

### Middle School

Richard Henry Dana

### Da Vinci Schools

Da Vinci Innovation Academy (K-8)

### Wiseburn High School, Home of the Da Vinci High Schools:

Da Vinci Communications  
Da Vinci Design  
Da Vinci Science  
Da Vinci RISE

### Da Vinci Chief Executive Officer

Matt Wunder, Ed.D

### Da Vinci Board of Trustees

Chet Pipkin, President  
Don Brann, Vice President  
Roger Bañuelos, Member  
Art Lofton, Member  
Brian Meath, Member  
Israel Mora, Member  
Jennifer Morgan, Member

### Wiseburn District Office

201 N. Douglas Street  
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Phone: (310) 725-2101

Fax: (424) 277-1590

www.wiseburn.k12.ca.us

### Da Vinci Office

Phone: (310) 725-5800

www.davincischools.org

Date: June 21, 2018

To: Superintendent and Board of Trustees

From:  Dave Wilson, Chief Business Official

Regarding: Narrative for the 2018-2019 Adopted Budget

### Executive Summary

2018-19 will be the sixth consecutive year that California schools will be given an increase in education funding. However, as in years past, the Governor once again introduced the specter of a recession in his May Revision budget update. In fact, by the end of 2018-19, the current recovery will have matched the longest recovery in modern history. The Governor is preparing for slower economic growth by building a substantial reserve, avoiding new ongoing commitments, and paying down State debt. All of these strategies would work for school districts as well, and should be seriously considered as we prepare our multi-year budgets.

The LCFF provides a “Base” revenue calculation based on ADA per specific grade span, and provides additional or “Supplemental” funding for students identified as English Language Learners, Foster Youth, or from low income families, also known as “targeted” pupils. Districts are required to provide details regarding their actions and expenditures to support pupil outcomes and overall performance, for students in general as well as the targeted pupils. These actions and expenditure plans are described in detail in the Local Control Accountability Plan (LCAP).

The Governor’s 2018-19 budget proposes an additional \$3.67 billion to fully fund the Local Control Funding Formula (LCFF), and doing so two years ahead of the Governors original targeted year of 2020-21. Specifically, for Wiseburn Unified, this is projected to provide an additional \$1,000,000 in new, ongoing revenue. Due to the District’s continuing decline in “targeted” students, none of the new revenue is for “Supplemental” grants. In fact, the District is budgeting to decrease “Supplemental” spending by approximately \$53,000 due to the loss of supplemental funding.

In 2014-15 the State implemented a new law (AB 1469) that was intended to close the California State Teachers Retirement System (CalSTRS) unfunded projected retirement liability. Since 2014-15, the employer paid STRS rate has increased by 8.03%, from 8.25% to 16.28% in 2018-19. The employer paid STRS rate will continue to increase by an additional 1.85% per year, eventually topping out at 19.10% in 2020-21. The 2018-19 District budget increased district paid STRS costs by approximately \$275,000 to reflect the 1.85% increase in the employer paid STRS rate.

The 2018-19 Wiseburn Unified School District Budget includes \$3,309,000 in taxes from the Education Protection Account (EPA), which was created with the passage of Proposition 30 on November 7, 2012. The taxes provided by the EPA are not in addition to LCFF funding. Similar to local property taxes, the District's State Aid is reduced by one dollar for each dollar received from the EPA. However, a provision of Proposition 30 was that Districts governing boards determine the use of EPA funds in an open session of a public meeting, and is being done as a separate action item on the June 29 Board Meeting.

#### General Information

The following information is provided as background for the 2018-19 budget report and the 2019-20 and 2020-21 Multi-Year projections. The Los Angeles County Office of Education provides guidelines regarding the State's COLAs, projected LCFF funding levels, as well as other information which were used in preparing the budget report. It is important to note that budgets are fluid documents and once the State adopts its annual budget plan and the Governor signs the 2018-19 State Budget, school districts have 45 days to adjust their local budgets, if the signed budget is substantially different from the Governor's proposed budget. Other changes are made at the time of the First and Second Interim Reports.

For the 2018-19 Budget, staff is projecting a slight decrease in enrollment (17 students). For fiscal year 2019-20 and 2020-21, staff is projecting no change in enrollment. The projected decrease in enrollment is part of the District's plan to strategically reduce enrollment in order to "Right Size" the District. Staff will continue to monitor enrollment and ADA trends as this is a key element of the District's budget.

It should be noted that declining enrollment can have a significant impact on a school district's finances. Current law allows for school districts to use prior year ADA in the event of declining enrollment, which provides the District to be funded at the higher of the current or previous years ADA level.

#### Revenues/ Expenditures

Revenues have been adjusted to reflect County Office of Education LCFF projections and revenues have also been revised based on updated estimates to other funding sources. In addition, expenditures have been revised based on updated estimates taken from current information. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step/column, Special Education, and other inflationary costs).

For 2018-19, the District is projecting a net increase to the ending fund balance of \$622,500. The projected ending fund balance is \$4,004,719. *Please note*, the projected surplus of \$622,500 includes one-time expenses of approximately \$490,500. If one-time expenditures were not included in the budgeted figures, there would be a projected operating surplus of \$993,000 (**SEE EXHIBIT B**). The final 2018-19 operating surplus or deficit will be based on the Board's decisions in regards to collective bargaining and any other fiscal commitments that are made.

#### Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties (REU) of no less than 3.0%. The District is compliant with this requirement and as such has reserves above the required 3.0% for economic uncertainties, in the current year as well as two subsequent years. The District has reserves above the required minimum for a number of reasons, including but not limited to the following:

- 3.0% reserve level or approximately \$806,000 is equivalent to less than two weeks of total payroll liabilities. It would not be fiscally prudent to only reserve less than two weeks of payroll as the District's REU.

- A higher reserve affords the District the flexibility to absorb unanticipated expenditures without significant disruption to the educational programs; for example, an unanticipated lawsuit (P.E. Instructional Minutes), or an increase of Special Education services that must be provided per a student's individualized education program (IEP).
- A level of protection against exposure to significant one-time outlays such as disasters or material audit findings
- Protection against the volatility of State revenues
- Protection against declining enrollment
- The District is the fiscal agent of the four authorized charter schools and in the event a charter school needs a cash loan, the District can provide it at a lesser rate than if the charter school went out to get a loan in the open market
- The District also has a higher level of required reserves due to the influx of State and local one-time revenues and the District is taking a strategic approach to spend these funds wisely, over the course of several years. This approach seems more prudent and thoughtful than just rushing to spend one-time revenues in order to bring reserves to the arbitrary "minimum" level.

It is projected that the 2017-18 general fund ending balance designated as REU as a percentage of total expenditures will be 7.6% and the projected 2018-19 general fund ending balance designated as REU as a percentage of total expenditures will be 10.4%.

It is important to note that adequate reserve levels and prudent fiscal planning have prevented Wiseburn Unified School District and numerous districts from going insolvent through the Great Recession. A healthy reserve level allows the District to meet planned and unplanned financial challenges. Reserves serve as a safety net that allows the District to meet its obligations in the face of seen and unforeseen expenditures. Districts that do not have adequate reserves are usually the first ones that get into financial trouble when the unexpected happens. It was partially the District's strong level of reserves that allowed Wiseburn Unified School District to successfully weather the State's recent fiscal downturn.

#### Ending Fund Balance

The District projects to end of the 2017-18 fiscal year with a net decrease to the General Fund of approximately \$(510K). This is mainly due to the combined net of the following:

\$137,000 – California Clean Energy Jobs Acts (Prop. 39)

\$360,000 – One-Time State Mandate Funds

\$(211,278) – One time off schedule bonus of 1.1% (salaries and benefits)

\$ (78,389) – One time purchase of materials and supplies

\$(215,857) – One time purchase of services and other operating expenses

\$(522,258) – One time purchase of capital outlay

\$(643,555) – net of one time revenues less one-time expenses

\$133,055 is the projected "true" operating surplus for 2017-18 (SEE EXHIBIT A)

### Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) have not been completed for 2018-19, as the current contract expires on June 30, 2018. The negotiations with California School Employees Association (CSEA) have not been completed, as the current contract also expires on June 30, 2018.

### 2018-19 District Budget

The Budget Report has budgeted figures that reflect staff estimates, as of the date of this report. The adopted budget reflects the following major changes from the 2017-18 estimated revenues and expenditures:

### **SEE EXHIBIT C**

### Multi-Year Projections

Staff has budgeted for flat LCFF revenues in 2019-20 and 2020-21, based on County guidelines. It should be stated, economists around the State are cautioning school districts that increased funding to education in subsequent years is at risk due to the high probability that an economic slowdown is imminent. Please note, there is no statutory guaranteed increase in LCFF funding in any given year, therefore, per County guidance, the projected changes in LCFF revenues were budgeted as flat in both 2019-20 and 2020-21.

It is projected that Federal Revenue will remain flat in 2019-20 and 2020-21. Other State Revenues are projected to decrease in 2019-20 and remain flat in 2020-21 as one time revenues are not projected. It is projected that Other Local Revenue will remain flat in 2019-20 and 2020-21.

The District projects Measure CL revenues of \$1,875,000 per year, in both 2019-20 and 2020-21. Measure CL is authorized through 2024, where at that time, the parcel tax would need to be re-authorized every 4 years.

Expenditures are being adjusted for estimated step/column costs, inflationary costs (i.e. utilities) and Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.10% in 2020-21. For 2019-20 and 2020-21, the employer paid STRS rate will be 18.13% and 19.10%, respectively. In addition, the projected employer paid PERS rate increase of 2.738% to 20.8% in 2019-20 and increase of an additional 2.7% to 23.5% have also been included in the multi-year projections.

## 2017-18 One-Time vs. On-Going Analysis

	Combined	One-Time	Without One Time
LCFF Revenue	20,020,000	-	20,020,000
Federal Revenue	652,000	-	652,000
Other State Revenue	3,030,000	497,000	2,533,000
Other Local Revenue	3,122,500	-	3,122,500
<b>Total Revenues</b>	<b>26,824,500</b>	<b>497,000</b>	<b>26,327,500</b>
Certificated Salaries	13,830,500	240,526	13,589,974
Classified Salaries	3,887,000	37,285	3,849,715
Employee Benefits	5,844,500	46,240	5,798,260
Books/Supplies	641,500	78,389	563,111
Services & Operating Expenses	2,509,000	215,857	2,293,143
Capital Outlay	522,500	522,258	242
Other Outgo	100,000	-	100,000
<b>Total Expenses</b>	<b>27,335,000</b>	<b>1,140,555</b>	<b>26,194,445</b>
<b>Net Increase/ (Decrease)</b>	<b>(510,500)</b>	<b>(643,555)</b>	<b>133,055</b>

Note: One time revenues are as follows:

CA Clean Energy - Prop 39	137,000
One time State mandate funds	360,000
	<u>497,000</u>

EXHIBIT A

## 2017-18 One-Time Expenses

Object Code	00043.0	00044.0	00044.8		
1000	2,765	148,247	-		
2000	-	37,285	-	1.0% off schedule	J. Williams
3000	412	23,019	-	211,728	112,322
4100	2,940	Holt - On line Science subscription			
		11	McGraw Hill textbook		
4311	3,898	McGraw Hill textbook			
4311		53	Spec. Ed purchase		
4311	1,026	school outfitters - Dana math class conversion			
	6,220	Bank of America - Dana math class conversion			
		220	Jennifer Suh - Dana math class conversion		
	1,986	Amazon - Dana math class conversion			
	9,566	Windsor - spec. ed testing kits			
		472	Capitol One - art room tables		
		793	A. Harbeck - printing reimbursement		
		152	Amazon - Art Supplies T Graham		
	29,125	Mind Research Institute			
		437	Amazon		
4350		190	Amazon - DO wall mounts for TVs		
	1,221	Anza furniture			
4400	4,900	Garcia Bentley - spec. ed. classroom conversion			
	5,544	KYA - computer lab conversion to math class - Dana			
	1,076	E. Andrade - reimbursement for Ikea - class conversion (above)			
4000's Total	2,761	Best Buy - DO TV's			
	78,389	5,799	lock down latches		



## 2017-18 One-Time Expenses

5200	28	L. Baggio -- her grant
5630	12,749	CA Commercial Controls - 35 motion detectors at Cabrillo
	10,555	Garcia Bentley - demo 7 classroom counters at Dana
5810	9,000	Travis Allen - state of the district speaker
	22,500	Leadership Associates - Superintendent search firm
5820	17,691	Orrick - legal fees with JPA bond issues (CVUHSD)
	38,952	Measure W -- informative (EastShore and survey)
5850	75,000	C. Niman - WEF Director
5890	641	Geo-Advantec - 1 time test
	7,826	KYA -- Anza staff lounge carpet
	5,275	South Bay Mailing (Measure W)
	6,000	Garcia Bentley - computer lab class conversion to math class - Dana
	375	copier movers from old DO to new DO
5000's Total	6,285	SJM Radio - radio antennas
215,857	2,980	State Electric -- Anza marquee
6200	235,300	Johnson Controls - Prop 39.
	79,845	KYA -- special ed programs at old DO
6400	7,879	Wenger - Chairs and storage cart - Dana
	154,130	Office Furniture
	9,486	Dave Bang -- installation of CDC shade structure
6000's Total	9,800	Custom Canopies - Cabrillo canopy
522,258	6500	25,818 San Pedro Sign - Anza Marquee
	816,504	in 4000 - 6000 expenses
	211,728	1 x off schedule
	112,322	J. Williams
	816,504	4000 - 6000
	1,140,555	total one-time expenses

## 2018-19 Projected One-Time vs. On-Going Analysis

	Combined	One-Time	Without One Time
LCFF Revenue	21,060,000	-	21,060,000
Federal Revenue	888,500	-	888,500
Other State Revenue	2,643,500	120,000	2,523,500
Other Local Revenue	2,901,500	-	2,901,500
<b>Total Revenues</b>	<b>27,493,500</b>	<b>120,000</b>	<b>27,373,500</b>
Certificated Salaries	13,653,000	185,500	13,467,500
Classified Salaries	3,902,000	-	3,902,000
Employee Benefits	6,089,000	50,000	6,039,000
Books/Supplies	670,000	100,000	570,000
Services & Operating Expenses	2,442,000	155,000	2,287,000
Capital Outlay	15,000	-	15,000
Other Outgo	100,000	-	100,000
<b>Total Expenses</b>	<b>26,871,000</b>	<b>490,500</b>	<b>26,380,500</b>
<b>Net Increase/ (Decrease)</b>	<b>622,500</b>	<b>(370,500)</b>	<b>993,000</b>

Note: One time revenues are as follows:

One time State mandate funds	120,000
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EXHIBIT B

## 2018-19 Projected One-Time Expenses

1000s	185,500	Two TOSA salaries
3000s	50,000	TOSA benefits
4000s	40,000	Next Generation Science Standards materials
	60,000	District vehicle refresh
5000s	30,000	CGI Professional Development
	50,000	Attorney fees related to construction
	75,000	W.E.F. Director
	490,500	

**Wiseburn Unified School District**  
**2017-18 Estimated Actuals to 2018-19 Budget**

**Change in 2017-18 Estimated Actuals to 2018-19 Budget**

	2017-18 EA	2018-19 Budget	Difference	Reasons
<b><u>Beginning Balance</u></b>	3,892,719	3,382,219		
<b>REVENUES</b>				
LCFF Sources	20,020,000	21,060,000	1,040,000	3.7% COLA and Governor fully funding LCFF 2 years ahead of schedule
Federal Revenue	652,000	888,500	236,500	Increase in projected Federal Grants (Title I, IDEA Grants)
Other State Revenue	3,030,000	2,643,500	(386,500)	Net of increase in to Sp. Ed. funding, loss of Prop 39 funds, loss of 1 time State funding
Other Local Revenue	3,122,500	2,901,500	(221,000)	Net of increase to placement agreements, loss of Cotsen & Stellar grants)
Total Revenue	26,824,500	27,493,500	669,000	
<b>EXPENDITURES</b>				
Certificated Salaries	13,830,500	13,653,000	(177,500)	Net of step/column, loss of 1 time off schedule pay that occurred in 2017-18
Classified Salaries	3,887,000	3,902,000	15,000	Net of step/column, loss of 1 time off schedule pay that occurred in 2017-18
Employee Benefits	5,844,500	6,089,000	244,500	Net of STRS/PERS increases, loss of 1 time off schedule benefits paid in 2017-18
Books and Supplies	641,500	670,000	28,500	Increase in projected 1 time expenditures, updated expenditure projections
Services	2,509,000	2,442,000	(67,000)	Net of decrease in 1 time expenditures, updated expenditure projections
Capital Outlay	522,500	15,000	(507,500)	Loss in 1 time expenditures
Other Outgo	100,000	100,000	-	
Transfers of Indirect Costs	-	-	-	
Total Expenditures	27,335,000	26,871,000	(464,000)	
Net Increase/ (Decrease)	(510,500)	622,500		

**EXHIBIT C**

Projected Ending Fund Balance	3,382,219	4,004,719
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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: 201 N. Douglas St., El Segundo, CA  
Date: June 20, 2018

Place: 201 N. Douglas St., El Segundo, CA  
Date: June 26, 2018  
Time: 7:00 p.m.

Adoption Date: June 29, 2018

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

Contact person for additional information on the budget reports:

Name: Dave Wilson

Telephone: 310-725-2101

Title: Chief Business Official

E-mail: dwilson@wiseburn.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	

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• 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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 29, 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	

July 1 Budget  
FINANCIAL REPORTS  
2018-19 Budget  
School District Certification

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

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the  
the following information: insurance through PIPS at 99% confidence level

( ☐ ) 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 29, 2018

For additional information on this certification, please contact:

Name: Dave Wilson

Title: Chief Business Official

Telephone: 310-725-2101

E-mail: dwilson@wiseburn.org

			2017-18 Estimated Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
A. REVENUES									
1) LCFF Sources	8010-8099		20,020,000.00	0.00	20,020,000.00	21,060,000.00	0.00	21,060,000.00	5.2%
2) Federal Revenue	8100-8299		45,000.00	607,000.00	652,000.00	45,000.00	843,500.00	888,500.00	36.3%
3) Other State Revenue	8300-8599		801,000.00	2,229,000.00	3,030,000.00	561,000.00	2,082,500.00	2,643,500.00	-12.8%
4) Other Local Revenue	8600-8799		3,080,000.00	42,500.00	3,122,500.00	2,771,500.00	130,000.00	2,901,500.00	-7.1%
5) TOTAL, REVENUES			23,946,000.00	2,878,500.00	26,824,500.00	24,437,500.00	3,056,000.00	27,493,500.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		10,064,258.25	3,766,241.75	13,830,500.00	9,592,857.00	4,060,143.00	13,653,000.00	-1.3%
2) Classified Salaries	2000-2999		2,364,520.00	1,522,480.00	3,887,000.00	2,355,520.00	1,546,480.00	3,902,000.00	0.4%
3) Employee Benefits	3000-3999		4,286,349.00	1,556,151.00	5,844,500.00	4,532,849.00	1,556,151.00	6,089,000.00	4.2%
4) Books and Supplies	4000-4999		364,300.00	277,200.00	641,500.00	425,800.00	244,200.00	670,000.00	4.4%
5) Services and Other Operating Expenditures	5000-5999		1,843,205.00	665,795.00	2,509,000.00	1,761,205.00	680,795.00	2,442,000.00	-2.7%
6) Capital Outlay	6000-6999		287,000.00	235,500.00	522,500.00	15,000.00	0.00	15,000.00	-97.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,211,632.25	8,123,367.75	27,335,000.00	18,683,231.00	8,187,769.00	26,871,000.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,734,367.75	(5,244,867.75)	(510,500.00)	5,754,269.00	(5,131,769.00)	622,500.00	-221.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		(5,101,693.62)	5,101,693.62	0.00	(5,285,069.00)	5,285,069.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,101,693.62)	5,101,693.62	0.00	(5,285,069.00)	5,285,069.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(367,325.87)	(143,174.13)	(510,500.00)	469,200.00	153,300.00	622,500.00	-221.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,142,304.90	750,413.85	3,892,718.75	2,774,979.03	607,239.72	3,382,218.75	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,142,304.90	750,413.85	3,892,718.75	2,774,979.03	607,239.72	3,382,218.75	-13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,142,304.90	750,413.85	3,892,718.75	2,774,979.03	607,239.72	3,382,218.75	-13.1%
2) Ending Balance, June 30 (E + F1e)			2,774,979.03	607,239.72	3,382,218.75	3,244,179.03	760,539.72	4,004,718.75	18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	607,239.72	607,239.72	0.00	760,539.72	760,539.72	25.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	668,534.00	0.00	668,534.00	433,500.00	0.00	433,500.00	-35.2%
Anza Discretionary	0000	9780				40,000.00		40,000.00	
Burnett Discretionary	0000	9780				16,000.00		16,000.00	
Cabrillo Discretionary	0000	9780				25,000.00		25,000.00	
Dana Discretionary	0000	9780				65,000.00		65,000.00	
Project Lead The Way	0000	9780				85,000.00		85,000.00	
Music Account	0000	9780				2,500.00		2,500.00	
Gym Rental	0000	9780				75,000.00		75,000.00	
One Time Mandate Funds	0000	9780				125,000.00		125,000.00	
Future STRS funding	0000	9780	70,000.00		70,000.00				
Anza Discretionary	0000	9780	78,108.00		78,108.00				
Burnett Discretionary	0000	9780	32,830.00		32,830.00				
Cabrillo Discretionary	0000	9780	37,849.00		37,849.00				
Dana Discretionary	0000	9780	111,515.00		111,515.00				
Project Lead The Way	0000	9780	116,851.00		116,851.00				
Music Account	0000	9780	4,346.00		4,346.00				
Gym Rental	0000	9780	95,667.00		95,667.00				
One Time Mandate Funds	0000	9780	121,368.00		121,368.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,078,945.03	0.00	2,078,945.03	2,783,179.03	0.00	2,783,179.03	33.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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			2017-18 Estimated Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment		8011	12,272,272.00	0.00	12,272,272.00	13,312,272.00	0.00	13,312,272.00	8.5%
State Aid - Current Year		8012	3,472,220.00	0.00	3,472,220.00	3,472,220.00	0.00	3,472,220.00	0.0%
Education Protection Account State Aid - Current Year		8019	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	25,500.00	0.00	25,500.00	25,500.00	0.00	25,500.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	2.00	0.00	2.00	2.00	0.00	2.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	4,972,000.00	0.00	4,972,000.00	4,972,000.00	0.00	4,972,000.00	0.0%
Secured Roll Taxes		8042	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Unsecured Roll Taxes		8043	8,824.00	0.00	8,824.00	8,824.00	0.00	8,824.00	0.0%
Prior Years' Taxes		8044	131,000.00	0.00	131,000.00	131,000.00	0.00	131,000.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	1,074,000.00	0.00	1,074,000.00	1,074,000.00	0.00	1,074,000.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	546,124.00	0.00	546,124.00	546,124.00	0.00	546,124.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,561,442.00	0.00	22,561,442.00	23,601,442.00	0.00	23,601,442.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(2,541,442.00)	0.00	(2,541,442.00)	(2,541,442.00)	0.00	(2,541,442.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,020,000.00	0.00	20,020,000.00	21,060,000.00	0.00	21,060,000.00	5.2%
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	209,000.00	209,000.00	0.00	333,500.00	333,500.00	59.6%
Special Education Discretionary Grants		8182	0.00	124,000.00	124,000.00	0.00	124,000.00	124,000.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		172,000.00	172,000.00		284,000.00	284,000.00	65.1%
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		39,000.00	39,000.00		39,000.00	39,000.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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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		28,000.00	28,000.00		28,000.00	28,000.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,000.00	35,000.00	80,000.00	45,000.00	35,000.00	80,000.00	0.0%
TOTAL, FEDERAL REVENUE			45,000.00	607,000.00	652,000.00	45,000.00	843,500.00	888,500.00	36.3%
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		833,500.00	833,500.00		835,000.00	835,000.00	0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	435,000.00	0.00	435,000.00	195,000.00	0.00	195,000.00	-55.2%
Lottery - Unrestricted and Instructional Materials		8560	362,000.00	117,500.00	479,500.00	362,000.00	117,500.00	479,500.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		137,000.00	137,000.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	1,141,000.00	1,145,000.00	4,000.00	1,130,000.00	1,134,000.00	-1.0%
TOTAL, OTHER STATE REVENUE			801,000.00	2,229,000.00	3,030,000.00	561,000.00	2,082,500.00	2,643,500.00	-12.8%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,875,000.00	0.00	1,875,000.00	1,875,000.00	0.00	1,875,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	444,500.00	0.00	444,500.00	444,500.00	0.00	444,500.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	283,000.00	0.00	283,000.00	290,000.00	0.00	290,000.00	2.5%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(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	427,500.00	42,500.00	470,000.00	112,000.00	130,000.00	242,000.00	-48.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,060,000.00	42,500.00	3,122,500.00	2,771,500.00	130,000.00	2,901,500.00	-7.1%
<b>TOTAL, REVENUES</b>			23,946,000.00	2,878,500.00	26,824,500.00	24,437,500.00	3,056,000.00	27,493,500.00	2.5%

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			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,848,658.25	2,282,341.75	11,131,000.00	8,455,257.00	2,568,243.00	11,023,500.00	-1.0%
Certificated Pupil Support Salaries		1200	184,600.00	1,292,900.00	1,477,500.00	167,100.00	1,301,900.00	1,469,000.00	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,031,000.00	191,000.00	1,222,000.00	970,500.00	190,000.00	1,160,500.00	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,064,258.25	3,766,241.75	13,830,500.00	9,592,857.00	4,060,143.00	13,653,000.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	134,171.00	896,829.00	1,031,000.00	134,171.00	896,829.00	1,031,000.00	0.0%
Classified Support Salaries		2200	797,598.00	414,402.00	1,212,000.00	786,598.00	414,402.00	1,201,000.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	82,500.00	52,500.00	135,000.00	73,500.00	52,500.00	126,000.00	-6.7%
Clerical, Technical and Office Salaries		2400	1,162,251.00	39,749.00	1,202,000.00	1,169,751.00	39,749.00	1,209,500.00	0.6%
Other Classified Salaries		2900	188,000.00	119,000.00	307,000.00	191,500.00	143,000.00	334,500.00	9.0%
TOTAL, CLASSIFIED SALARIES			2,364,520.00	1,522,480.00	3,887,000.00	2,355,520.00	1,546,480.00	3,902,000.00	0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,799,800.00	1,306,200.00	3,106,000.00	2,031,800.00	1,306,200.00	3,338,000.00	7.5%
PERS		3201-3202	413,999.00	34,001.00	448,000.00	424,999.00	34,001.00	459,000.00	2.5%
OASDI/Medicare/Alternative		3301-3302	463,000.00	31,000.00	494,000.00	463,000.00	31,000.00	494,000.00	0.0%
Health and Welfare Benefits		3401-3402	921,800.00	125,200.00	1,047,000.00	922,800.00	125,200.00	1,048,000.00	0.1%
Unemployment Insurance		3501-3502	6,770.00	1,730.00	8,500.00	6,770.00	1,730.00	8,500.00	0.0%
Workers' Compensation		3601-3602	250,980.00	34,020.00	285,000.00	251,480.00	34,020.00	285,500.00	0.2%
OPEB, Allocated		3701-3702	317,000.00	0.00	317,000.00	317,000.00	0.00	317,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,000.00	24,000.00	139,000.00	115,000.00	24,000.00	139,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,288,349.00	1,556,151.00	5,844,500.00	4,532,849.00	1,556,151.00	6,089,000.00	4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,000.00	0.00	15,000.00	75,000.00	0.00	75,000.00	400.0%
Books and Other Reference Materials		4200	1,000.00	0.00	1,000.00	2,500.00	0.00	2,500.00	150.0%
Materials and Supplies		4300	270,300.00	250,200.00	520,500.00	230,300.00	217,200.00	447,500.00	-14.0%
Noncapitalized Equipment		4400	78,000.00	27,000.00	105,000.00	118,000.00	27,000.00	145,000.00	38.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			364,300.00	277,200.00	641,500.00	425,800.00	244,200.00	670,000.00	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,217.00	23,783.00	75,000.00	51,217.00	23,783.00	75,000.00	0.0%
Dues and Memberships		5300	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Insurance		5400 - 5450	140,000.00	0.00	140,000.00	145,000.00	0.00	145,000.00	3.6%
Operations and Housekeeping Services		5500	543,500.00	0.00	543,500.00	545,000.00	0.00	545,000.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,700.00	10,300.00	155,000.00	127,200.00	10,300.00	137,500.00	-11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	885,288.00	631,712.00	1,517,000.00	824,288.00	646,712.00	1,471,000.00	-3.0%
Communications		5900	68,500.00	0.00	68,500.00	58,500.00	0.00	58,500.00	-14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,843,205.00	665,795.00	2,509,000.00	1,761,205.00	680,795.00	2,442,000.00	-2.7%

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			2017-18 Estimated Actuals			2018-19 Budget			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	79,500.00	235,500.00	315,000.00	5,000.00	0.00	5,000.00	-98.4%
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	181,500.00	0.00	181,500.00	5,000.00	0.00	5,000.00	-97.2%
Equipment Replacement		6500	26,000.00	0.00	26,000.00	5,000.00	0.00	5,000.00	-80.8%
TOTAL, CAPITAL OUTLAY			287,000.00	235,500.00	522,500.00	15,000.00	0.00	15,000.00	-97.1%
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	100,000.00	100,000.00	0.00	100,000.00	100,000.00	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%
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	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES									
			19,211,632.25	8,123,367.75	27,335,000.00	18,683,231.00	8,187,789.00	26,871,000.00	-1.7%

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			2017-18 Estimated Actuals			2018-19 Budget			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description									
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,101,693.62)	5,101,693.62	0.00	(5,285,069.00)	5,285,069.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,101,693.62)	5,101,693.62	0.00	(5,285,069.00)	5,285,069.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(5,101,693.62)	5,101,693.62	0.00	(5,285,069.00)	5,285,069.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	416,500.00	435,000.00	4.4%
3) Other State Revenue		8300-8599	28,000.00	28,000.00	0.0%
4) Other Local Revenue		8600-8799	386,800.00	391,000.00	1.1%
5) TOTAL REVENUES			831,300.00	854,000.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	346,000.00	345,000.00	-0.3%
3) Employee Benefits		3000-3999	64,000.00	65,000.00	1.6%
4) Books and Supplies		4000-4999	420,500.00	434,000.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	10,500.00	10,000.00	-4.8%
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			841,000.00	854,000.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,700.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,700.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,681.02	164,981.02	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,681.02	164,981.02	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,681.02	164,981.02	-5.6%
2) Ending Balance, June 30 (E + F1e)			164,981.02	164,981.02	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	164,981.02	164,981.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	416,500.00	435,000.00	4.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>416,500.00</b>	<b>435,000.00</b>	<b>4.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	28,000.00	28,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,000.00</b>	<b>28,000.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	385,000.00	390,000.00	1.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>386,800.00</b>	<b>391,000.00</b>	<b>1.1%</b>
<b>TOTAL, REVENUES</b>			<b>831,300.00</b>	<b>854,000.00</b>	<b>2.7%</b>

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	301,000.00	300,000.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,000.00	45,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			346,000.00	345,000.00	-0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,500.00	18,500.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,000.00	26,000.00	0.0%
Health and Welfare Benefits		3401-3402	11,000.00	12,000.00	9.1%
Unemployment Insurance		3501-3502	200.00	200.00	0.0%
Workers' Compensation		3601-3602	5,000.00	5,000.00	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	3,300.00	3,300.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			64,000.00	65,000.00	1.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,150.00	16,150.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	404,350.00	417,850.00	3.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			420,500.00	434,000.00	3.2%

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July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

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Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	10,500.00	10,000.00	-4.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,500.00</b>	<b>10,000.00</b>	<b>-4.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>841,000.00</b>	<b>854,000.00</b>	<b>1.5%</b>

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July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

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

July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

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Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	7,500.00	0.0%
5) TOTAL, REVENUES			7,500.00	7,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,500.00	7,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,500.00	7,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,124.29	508,624.29	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,124.29	508,624.29	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,124.29	508,624.29	1.5%
2) Ending Balance, June 30 (E + F1e)			508,624.29	516,124.29	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	508,624.29	516,124.29	1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
		9150	0.00		
2) Investments					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

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Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	7,500.00	7,500.00	0.0%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			7,500.00	7,500.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,500.00	7,500.00	0.0%
<b>TOTAL, REVENUES</b>			7,500.00	7,500.00	0.0%

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July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

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

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July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,000.00	31,000.00	-13.9%
5) TOTAL, REVENUES			36,000.00	31,000.00	-13.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,000.00	31,000.00	-13.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,000.00	31,000.00	-13.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,669,651.79	2,705,651.79	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,669,651.79	2,705,651.79	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,669,651.79	2,705,651.79	1.3%
2) Ending Balance, June 30 (E + F1e)			2,705,651.79	2,736,651.79	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,705,651.79	2,736,651.79	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
		9150	0.00		
2) Investments					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	36,000.00	31,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,000.00</b>	<b>31,000.00</b>	<b>-13.9%</b>
<b>TOTAL, REVENUES</b>			<b>36,000.00</b>	<b>31,000.00</b>	<b>-13.9%</b>

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July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	467,500.00	141,000.00	-69.8%
5) TOTAL, REVENUES			467,500.00	141,000.00	-69.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,500.00	72,000.00	-58.0%
3) Employee Benefits		3000-3999	53,500.00	25,000.00	-53.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,431,250.00	1,283,000.00	-10.4%
6) Capital Outlay		6000-6999	15,651,000.00	11,251,740.00	-28.1%
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			17,307,250.00	12,631,740.00	-27.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,839,750.00)	(12,490,740.00)	-25.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,839,750.00)	(12,490,740.00)	-25.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,155,718.96	19,315,968.96	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,155,718.96	19,315,968.96	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,155,718.96	19,315,968.96	-46.6%
			19,315,968.96	6,825,228.96	-64.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,315,968.96	6,825,228.96	-64.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
		9150	0.00		
2) Investments					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	427,500.00	101,000.00	-76.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	40,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			467,500.00	141,000.00	-69.8%
<b>TOTAL, REVENUES</b>			467,500.00	141,000.00	-69.8%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	115,000.00	48,000.00	-58.3%
Clerical, Technical and Office Salaries		2400	56,500.00	24,000.00	-57.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			171,500.00	72,000.00	-58.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,500.00	13,000.00	-50.9%
OASDI/Medicare/Alternative		3301-3302	13,600.00	5,500.00	-59.6%
Health and Welfare Benefits		3401-3402	9,000.00	4,500.00	-50.0%
Unemployment Insurance		3501-3502	100.00	50.00	-50.0%
Workers' Compensation		3601-3602	2,800.00	1,200.00	-57.1%
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	1,500.00	750.00	-50.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			53,500.00	25,000.00	-53.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	135,000.00	56,000.00	-58.5%
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%

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July 1 Budget  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,296,250.00	1,227,000.00	-5.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,431,250.00</b>	<b>1,283,000.00</b>	<b>-10.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	10,613,554.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,500,000.00	638,186.00	-95.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	151,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,651,000.00</b>	<b>11,251,740.00</b>	<b>-28.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,307,250.00</b>	<b>12,631,740.00</b>	<b>-27.0%</b>

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

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	143,000.00	105,000.00	-26.6%
5) TOTAL, REVENUES			143,000.00	105,000.00	-26.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	970,417.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,000.00	970,417.00	13763.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			136,000.00	(865,417.00)	-736.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,000.00	(865,417.00)	-736.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,417.49	1,001,417.49	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,417.49	1,001,417.49	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,417.49	1,001,417.49	15.7%
2) Ending Balance, June 30 (E + F1e)			1,001,417.49	136,000.49	-86.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,001,417.49	136,000.49	-86.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash		9110	0.00		
a) in County Treasury					
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		
		9150	0.00		
2) Investments					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,000.00	5,000.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	130,000.00	100,000.00	-23.1%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			143,000.00	105,000.00	-26.6%
<b>TOTAL, REVENUES</b>			143,000.00	105,000.00	-26.6%

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	970,417.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>970,417.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,000.00</b>	<b>970,417.00</b>	<b>13763.1%</b>

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,250.00	15,250.00	-84.8%
5) TOTAL, REVENUES			100,250.00	15,250.00	-84.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,599.07	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			7,099.07	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,150.93	15,250.00	-83.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,150.93	15,250.00	-83.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,351,038.22	6,444,189.15	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,351,038.22	6,444,189.15	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,351,038.22	6,444,189.15	1.5%
			6,444,189.15	6,459,439.15	0.2%
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	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	6,444,189.15	6,459,439.15	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,250.00	15,250.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,250.00	15,250.00	-84.8%
<b>TOTAL, REVENUES</b>			100,250.00	15,250.00	-84.8%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,599.07	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			5,599.07	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,099.07	0.00	-100.0%

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July 1 Budget  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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%

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

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,548.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,028,574.00	9,016,246.00	-0.1%
5) TOTAL, REVENUES			9,048,122.00	9,016,246.00	-0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	9,445,834.00	9,445,834.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,445,834.00	9,445,834.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(397,712.00)	(429,588.00)	8.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(397,712.00)	(429,588.00)	8.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,713,921.00	8,316,209.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,713,921.00	8,316,209.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,713,921.00	8,316,209.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			8,316,209.00	7,886,621.00	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,316,209.00	7,886,621.00	-5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,316,209.00		
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		
		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets					
9) TOTAL, ASSETS			8,316,209.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,316,209.00		

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	19,548.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,548.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,574,655.00	6,574,655.00	0.0%
Unsecured Roll		8612	1,849,881.00	1,849,881.00	0.0%
Prior Years' Taxes		8613	372,300.00	372,300.00	0.0%
Supplemental Taxes		8614	189,034.00	189,034.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(18,822.00)	(18,822.00)	0.0%
Interest		8660	49,198.00	49,198.00	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	12,328.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,028,574.00	9,016,246.00	-0.1%
TOTAL, REVENUES			9,048,122.00	9,016,246.00	-0.4%

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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	5,124,083.00	5,124,083.00	0.0%
Bond Interest and Other Service Charges		7434	4,321,751.00	4,321,751.00	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)			9,445,834.00	9,445,834.00	0.0%
TOTAL, EXPENDITURES			9,445,834.00	9,445,834.00	0.0%

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,928,500.00	2,056,000.00	6.6%
5) TOTAL, REVENUES			1,928,500.00	2,056,000.00	6.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	44,000.00	11,500.00	-73.9%
2) Classified Salaries		2000-2999	1,315,500.00	1,378,000.00	4.8%
3) Employee Benefits		3000-3999	478,500.00	500,000.00	4.5%
4) Books and Supplies		4000-4999	74,500.00	80,000.00	7.4%
5) Services and Other Operating Expenses		5000-5999	49,000.00	50,000.00	2.0%
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			1,961,500.00	2,019,500.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,000.00)	36,500.00	-210.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(33,000.00)	36,500.00	-210.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	125,236.26	92,236.26	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,236.26	92,236.26	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			125,236.26	92,236.26	-26.4%
2) Ending Net Position, June 30 (E + F1e)			92,236.26	128,736.26	39.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	92,236.26	128,736.26	39.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
		9150	0.00		
2) Investments					
		9200	0.00		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	1,879,000.00	2,002,500.00	6.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	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	46,000.00	50,000.00	8.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,928,500.00	2,056,000.00	6.6%
<b>TOTAL, REVENUES</b>			1,928,500.00	2,056,000.00	6.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	14,600.00	11,500.00	-21.2%
Certificated Pupil Support Salaries		1200	29,400.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			44,000.00	11,500.00	-73.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	742,500.00	805,000.00	8.4%
Classified Support Salaries		2200	59,000.00	59,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	472,500.00	472,500.00	0.0%
Clerical, Technical and Office Salaries		2400	41,500.00	41,500.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,315,500.00	1,378,000.00	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,500.00	5,500.00	0.0%
PERS		3201-3202	188,750.00	208,750.00	10.6%
OASDI/Medicare/Alternative		3301-3302	102,800.00	104,300.00	1.5%
Health and Welfare Benefits		3401-3402	147,200.00	147,200.00	0.0%
Unemployment Insurance		3501-3502	750.00	750.00	0.0%
Workers' Compensation		3601-3602	14,900.00	14,900.00	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	18,600.00	18,600.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			478,500.00	500,000.00	4.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,500.00	79,000.00	7.5%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			74,500.00	80,000.00	7.4%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	49,000.00	50,000.00	2.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>49,000.00</b>	<b>50,000.00</b>	<b>2.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,961,500.00</b>	<b>2,019,500.00</b>	<b>3.0%</b>

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



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,441.19	2,441.19	2,456.25	2,430.78	2,430.78	2,430.78
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,441.19	2,441.19	2,456.25	2,430.78	2,430.78	2,430.78
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.34	2.34	2.34	2.34	2.34	2.34
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.34	2.34	2.34	2.34	2.34	2.34
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,443.53	2,443.53	2,458.59	2,433.12	2,433.12	2,433.12
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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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	13,830,500.00	301	0.00	303	13,830,500.00	305	394,700.00		307	13,435,800.00	309
2000 - Classified Salaries	3,887,000.00	311	492,500.00	313	3,394,500.00	315	0.00		317	3,394,500.00	319
3000 - Employee Benefits	5,844,500.00	321	318,141.00	323	5,526,359.00	325	8,300.00		327	5,518,059.00	329
4000 - Books, Supplies Equip Replace. (6500)	667,500.00	331	0.00	333	667,500.00	335	117,500.00		337	550,000.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,509,000.00	341	20,000.00	343	2,489,000.00	345	258,000.00		347	2,231,000.00	349
TOTAL					25,907,859.00	365	TOTAL			25,129,359.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			67.80%
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) . . . . .	67.80%
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). . . . .	25,129,359.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	13,653,000.00	301	0.00	303	13,653,000.00	305	383,700.00		307	13,269,300.00	309
2000 - Classified Salaries	3,902,000.00	311	490,200.00	313	3,411,800.00	315	0.00		317	3,411,800.00	319
3000 - Employee Benefits	6,089,000.00	321	321,741.00	323	5,767,259.00	325	8,300.00		327	5,758,959.00	329
4000 - Books, Supplies Equip Replace. (6500)	675,000.00	331	0.00	333	675,000.00	335	117,500.00		337	557,500.00	339
5000 - Services... & 7300 - Indirect Costs	2,442,000.00	341	0.00	343	2,442,000.00	345	258,000.00		347	2,184,000.00	349
TOTAL					25,949,059.00	365	TOTAL			25,181,559.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	375
2. Salaries of Instructional Aides Per EC 41011.....		2100	380
3. STRS.....		3101 & 3102	382
4. PERS.....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	385
7. Unemployment Insurance.....		3501 & 3502	390
8. Workers' Compensation Insurance.....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	86,000.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			17,179,233.00
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
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			
14. TOTAL SALARIES AND BENEFITS.....			17,179,233.00
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.....			68.22%
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).....	68.22%
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).....	25,181,559.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

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Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,060,000.00	0.00%	21,060,000.00	0.00%	21,060,000.00
2. Federal Revenues	8100-8299	888,500.00	0.00%	888,500.00	0.00%	888,500.00
3. Other State Revenues	8300-8599	2,643,500.00	-4.60%	2,522,000.00	0.00%	2,522,000.00
4. Other Local Revenues	8600-8799	2,901,500.00	0.00%	2,901,500.00	0.00%	2,901,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,493,500.00	-0.44%	27,372,000.00	0.00%	27,372,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				13,653,000.00		13,594,000.00
a. Base Salaries				1,000.00		1,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(60,000.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,653,000.00	-0.43%	13,594,000.00	0.01%	13,595,000.00
2. Classified Salaries				3,902,000.00		3,927,000.00
a. Base Salaries				25,000.00		25,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,902,000.00	0.64%	3,927,000.00	0.64%	3,952,000.00
3. Employee Benefits	3000-3999	6,089,000.00	6.24%	6,469,151.00	3.95%	6,724,651.00
4. Books and Supplies	4000-4999	670,000.00	-0.12%	669,200.00	0.00%	669,200.00
5. Services and Other Operating Expenditures	5000-5999	2,442,000.00	-0.05%	2,440,795.00	0.00%	2,440,795.00
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,871,000.00	1.28%	27,215,146.00	1.03%	27,496,646.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		622,500.00		156,854.00		(124,646.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,382,218.75		4,004,718.75		4,161,572.75
2. Ending Fund Balance (Sum lines C and D1)		4,004,718.75		4,161,572.75		4,036,926.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	760,539.72		760,539.72		760,539.72
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	433,500.00		400,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,783,179.03		2,973,533.03		2,848,887.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,004,718.75		4,161,572.75		4,036,926.75

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Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,783,179.03		2,973,533.03		2,848,887.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	516,124.29		518,000.00		520,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,299,303.32		3,491,533.03		3,368,887.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.28%		12.83%		12.25%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,430.78		2,430.78		2,430.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,871,000.00		27,215,146.00		27,496,646.00
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)		26,871,000.00		27,215,146.00		27,496,646.00
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)		806,130.00		816,454.38		824,899.38
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)		806,130.00		816,454.38		824,899.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,060,000.00	0.00%	21,060,000.00	0.00%	21,060,000.00
2. Federal Revenues	8100-8299	45,000.00	0.00%	45,000.00	0.00%	45,000.00
3. Other State Revenues	8300-8599	561,000.00	-21.57%	440,000.00	0.00%	440,000.00
4. Other Local Revenues	8600-8799	2,771,500.00	0.00%	2,771,500.00	0.00%	2,771,500.00
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	(5,285,069.00)	-2.89%	(5,132,269.00)	0.00%	(5,132,269.00)
6. Total (Sum lines A1 thru A5c)		19,152,431.00	0.17%	19,184,231.00	0.00%	19,184,231.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				9,592,857.00		9,533,857.00
a. Base Salaries				1,000.00		1,000.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(60,000.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,592,857.00	-0.62%	9,533,857.00	0.01%	9,534,857.00
2. Classified Salaries				2,355,520.00		2,380,520.00
a. Base Salaries				25,000.00		25,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,355,520.00	1.06%	2,380,520.00	1.05%	2,405,520.00
3. Employee Benefits	3000-3999	4,532,849.00	8.39%	4,913,000.00	5.20%	5,168,500.00
4. Books and Supplies	4000-4999	425,800.00	-0.19%	425,000.00	0.00%	425,000.00
5. Services and Other Operating Expenditures	5000-5999	1,761,205.00	-0.07%	1,760,000.00	0.00%	1,760,000.00
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
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	0.00	0.00%	0.00	0.00%	0.00
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)		18,683,231.00	1.84%	19,027,377.00	1.48%	19,308,877.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		469,200.00		156,854.00		(124,646.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,774,979.03		3,244,179.03		3,401,033.03
2. Ending Fund Balance (Sum lines C and D1)		3,244,179.03		3,401,033.03		3,276,387.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	433,500.00		400,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,783,179.03		2,973,533.03		2,848,887.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,244,179.03		3,401,033.03		3,276,387.03
(Line D3f must agree with line D2)						

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Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,783,179.03		2,973,533.03		2,848,887.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	516,124.29		518,000.00		520,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,299,303.32		3,491,533.03		3,368,887.03
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018-19 is the final contract year for one "shared" administrator. \$60,000 is the cost savings for Wiseburn Unified.						

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Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	843,500.00	0.00%	843,500.00	0.00%	843,500.00
3. Other State Revenues	8300-8599	2,082,500.00	-0.02%	2,082,000.00	0.00%	2,082,000.00
4. Other Local Revenues	8600-8799	130,000.00	0.00%	130,000.00	0.00%	130,000.00
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	5,285,069.00	-2.89%	5,132,269.00	0.00%	5,132,269.00
6. Total (Sum lines A1 thru A5c)		8,341,069.00	-1.84%	8,187,769.00	0.00%	8,187,769.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				4,060,143.00		4,060,143.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
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	4,060,143.00	0.00%	4,060,143.00	0.00%	4,060,143.00
2. Classified Salaries				1,546,480.00		1,546,480.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
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	1,546,480.00	0.00%	1,546,480.00	0.00%	1,546,480.00
3. Employee Benefits	3000-3999	1,556,151.00	0.00%	1,556,151.00	0.00%	1,556,151.00
4. Books and Supplies	4000-4999	244,200.00	0.00%	244,200.00	0.00%	244,200.00
5. Services and Other Operating Expenditures	5000-5999	680,795.00	0.00%	680,795.00	0.00%	680,795.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,187,769.00	0.00%	8,187,769.00	0.00%	8,187,769.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		153,300.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		607,239.72		760,539.72		760,539.72
2. Ending Fund Balance (Sum lines C and D1)		760,539.72		760,539.72		760,539.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	760,539.72		760,539.72		760,539.72
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)		760,539.72		760,539.72		760,539.72

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,508	2,508		
Charter School				
<b>Total ADA</b>	<b>2,508</b>	<b>2,508</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,434	2,456		
Charter School				
<b>Total ADA</b>	<b>2,434</b>	<b>2,456</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,459	2,456		
Charter School		0		
<b>Total ADA</b>	<b>2,459</b>	<b>2,456</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,431			
Charter School	0			
<b>Total ADA</b>	<b>2,431</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,527	4,129		
Charter School	1,618			
<b>Total Enrollment</b>	<b>4,145</b>	<b>4,129</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,500	4,301		
Charter School	1,678			
<b>Total Enrollment</b>	<b>4,178</b>	<b>4,301</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,519	2,532		
Charter School				
<b>Total Enrollment</b>	<b>2,519</b>	<b>2,532</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,506			
Charter School				
<b>Total Enrollment</b>	<b>2,506</b>			

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

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

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

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

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

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

### 3. CRITERION: ADA to Enrollment

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

**DATA ENTRY:** All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,430	4,129	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,430</b>	<b>4,129</b>	<b>58.9%</b>
Second Prior Year (2016-17)			
District Regular	2,456	4,301	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,456</b>	<b>4,301</b>	<b>57.1%</b>
First Prior Year (2017-18)			
District Regular	2,441	2,532	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,441</b>	<b>2,532</b>	<b>96.4%</b>
Historical Average Ratio:			70.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			71.3%

#### 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	2,431	2,506		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,431</b>	<b>2,506</b>	<b>97.0%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,431	2,506		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,431</b>	<b>2,506</b>	<b>97.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,431	2,506		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,431</b>	<b>2,506</b>	<b>97.0%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The above standard is "not met" due the fact that the State's Criteria and Standards is not pulling the 2015-16 and 2016-17 actual CBEDS data. The CBEDS actual above is showing 4,129 and 4,301 for 2015-16 and 2016-17, respectively. The enrollm the independent charter schools located in our District. The charter school enrollment should not be included in the District's totals.

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#### 4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

#### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		21,070,000.00	21,475,000.00	22,029,000.00

  

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,458.59	2,433.12	2,430.79	2,430.79
b. Prior Year ADA (Funded)		2,458.59	2,433.12	2,430.79
c. Difference (Step 1a minus Step 1b)		(25.47)	(2.33)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.04%	-0.10%	0.00%

  

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		20,020,000.00	21,070,000.00	21,475,000.00
b1. COLA percentage (if district is at target)		3.70%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		740,740.00	541,499.00	573,382.50
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)		740,740.00	541,499.00	573,382.50
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.70%	2.57%	2.67%

  

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		2.66%	2.47%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.66% to 3.66%	1.47% to 3.47%	1.67% to 3.67%

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#### 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)	6,795,450.00	6,795,450.00		
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)	22,539,942.00	23,579,942.00	24,599,254.00	25,012,661.00
District's Projected Change in LCFF Revenue:		4.61%	4.32%	1.68%
LCFF Revenue Standard:		1.66% to 3.66%	1.47% to 3.47%	1.67% to 3.67%
Status:		Not Met	Not Met	Met

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

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

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

Explanation:  
(required if NOT met)

Above standard "not met" due to LCFF being projected to increase to fully funded in 2018-19.

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## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	15,874,653.50	19,779,107.09	80.3%
Second Prior Year (2016-17)	15,915,826.44	18,986,744.97	83.8%
First Prior Year (2017-18)	16,717,127.25	19,211,632.25	87.0%
	Historical Average Ratio:		83.7%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	80.7% to 86.7%	80.7% to 86.7%	80.7% to 86.7%

### 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)	16,481,226.00	18,683,231.00	88.2%	Not Met
1st Subsequent Year (2019-20)	16,827,377.00	19,027,377.00	88.4%	Not Met
2nd Subsequent Year (2020-21)	17,108,877.00	19,308,877.00	88.6%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

The above standard is "not met" due to the fact that the District is projecting salaries and benefits remaining relatively flat as we do not foresee any increases to salary or benefits.

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## 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):	2.66%	2.47%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.34% to 12.66%	-7.53% to 12.47%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.34% to 7.66%	-2.53% to 7.47%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	652,000.00		
Budget Year (2018-19)	888,500.00	36.27%	Yes
1st Subsequent Year (2019-20)	888,500.00	0.00%	No
2nd Subsequent Year (2020-21)	888,500.00	0.00%	No

**Explanation:**  
(required if Yes)

Standard not met due to the District projecting a nearly double increase to Title I funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	3,030,000.00		
Budget Year (2018-19)	2,643,500.00	-12.76%	Yes
1st Subsequent Year (2019-20)	2,522,000.00	-4.60%	Yes
2nd Subsequent Year (2020-21)	2,522,000.00	0.00%	No

**Explanation:**  
(required if Yes)

Standard not met due to the District projecting receiving less "one time" State funds in the Budget and 1st subsequent year.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	3,122,500.00		
Budget Year (2018-19)	2,901,500.00	-7.08%	Yes
1st Subsequent Year (2019-20)	2,901,500.00	0.00%	No
2nd Subsequent Year (2020-21)	2,901,500.00	0.00%	No

**Explanation:**  
(required if Yes)

Standard is not met due to the District not receiving 3 large grants, beginning in the Budget year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	641,500.00		
Budget Year (2018-19)	670,000.00	4.44%	No
1st Subsequent Year (2019-20)	669,200.00	-0.12%	No
2nd Subsequent Year (2020-21)	669,200.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2017-18)	2,509,000.00		
Budget Year (2018-19)	2,442,000.00	-2.67%	Yes
1st Subsequent Year (2019-20)	2,440,795.00	-0.05%	No
2nd Subsequent Year (2020-21)	2,440,795.00	0.00%	No

**Explanation:**  
(required if Yes)

Standard is not met as District is projecting to slow down on some spending of "one time" funds.

**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)	6,804,500.00		
Budget Year (2018-19)	6,433,500.00	-5.45%	Met
1st Subsequent Year (2019-20)	6,312,000.00	-1.89%	Met
2nd Subsequent Year (2020-21)	6,312,000.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2017-18)	3,150,500.00		
Budget Year (2018-19)	3,112,000.00	-1.22%	Met
1st Subsequent Year (2019-20)	3,109,995.00	-0.06%	Met
2nd Subsequent Year (2020-21)	3,109,995.00	0.00%	Met

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

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

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

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

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

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

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

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

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

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## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

### 7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

### 7B. Calculating the District's Required Minimum Contribution

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

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

- 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?
  - 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)

No
0.00

#### 2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	26,871,000.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution* to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	26,871,000.00	806,130.00	623,748.00	N/A

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	26,871,000.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	26,871,000.00	806,130.00	613,179.39	613,179.39

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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%
537,420.00	613,179.39

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
623,748.00	Met

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

4. Required Minimum Contribution

613,179.39
------------

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

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

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

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## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,407,490.05	2,105,234.98	2,587,569.32
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,407,490.05	2,105,234.98	2,587,569.32
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	27,026,036.82	27,486,400.69	27,335,000.00
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)	27,026,036.82	27,486,400.69	27,335,000.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.9%	7.7%	9.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.0%</b>	<b>2.6%</b>	<b>3.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	1,453,903.32	19,879,107.09	N/A	Met
Second Prior Year (2016-17)	(758,904.98)	19,086,744.97	4.0%	Not Met
First Prior Year (2017-18)	(367,325.87)	19,211,632.25	1.9%	Met
Budget Year (2018-19) (Information only)	469,200.00	18,683,231.00		

### 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)

Standard is not met because the District spent down a lot of "one time" revenues in 2016-17 so that expenditures exceeded revenues.

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	2,380,473.00	2,538,327.56	N/A	Met
Second Prior Year (2016-17)	3,942,641.00	3,901,209.88	1.1%	Not Met
First Prior Year (2017-18)	2,909,597.00	3,142,304.90	N/A	Met
Budget Year (2018-19) (Information only)	2,774,979.03			

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

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

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

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

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

Standard above is not met as the District spent down "one time" funding greater than originally planned.

# 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,431	2,431	2,431
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

a. Enter the name(s) of the SELPA(s):

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	26,871,000.00	27,215,146.00	27,496,646.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,871,000.00	27,215,146.00	27,496,646.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	806,130.00	816,454.38	824,899.38
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)	806,130.00	816,454.38	824,899.38

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### 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)	2,783,179.03	2,973,533.03	2,848,887.03
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	516,124.29	518,000.00	520,000.00
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)	3,299,303.32	3,491,533.03	3,368,887.03
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.28%	12.83%	12.25%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>806,130.00</b>	<b>816,454.38</b>	<b>824,899.38</b>
Status:	Met	Met	Met

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

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

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## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(5,101,693.62)			
Budget Year (2018-19)	(5,285,069.00)	183,375.38	3.6%	Met
1st Subsequent Year (2019-20)	(5,132,269.00)	(152,800.00)	-2.9%	Met
2nd Subsequent Year (2020-21)	(5,132,269.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	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

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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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)

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

Project Information:  
(required if YES)


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## S6. Long-term Commitments

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

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

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

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

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

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>0</b>

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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?

n/a
-----

- 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)

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## 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?

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the date of the OPEB valuation

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)

317,000.00		

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**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)

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## 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	139.0	139.0	138.0	138.0

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

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

No

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

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

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

The District does not have an agreement with the Wiseburn Faculty Association for 2018-19.

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:

Yes		

In 2017-18, the District increased the H&W contributions an additional \$365 per year. These costs were included in 2018-19.

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

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**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	150.0	150.0	150.0	150.0

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

The District has not reached an agreement with CSEA for the 2018-19 year.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

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**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

**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:

Yes		

In 2017-18, the District increased the H&W contributions an additional \$365 per year. These costs were included in 2018-19.

**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
	2	

**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	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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**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	20.0	20.0	19.0	19.0

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**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)

**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)

**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)

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**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 29, 2018

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

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