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# 2018-19 Budget for Adoption

Presented to the Board of Trustees  
June 20, 2018

Jennifer Schwinn, Superintendent

Wanda Holden, CBO

# Gravenstein Elementary School District and Charters

To: Gravenstein Board of Trustees

From: Wanda Holden, CBO, GUSD

Date: June 14, 2018

Meeting Date: June 20, 2018

## Item: **CONSIDERATION OF THE 2018-19 BUDGET FOR ADOPTION**

### BACKGROUND INFORMATION:

The 2018-19 Budget Report presents the District's financial and budgetary status as of July 1, 2018. The report includes the General Fund transactions (Fund 01), the transactions of the Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

### CURRENT CONSIDERATION:

The School Board will review the Budget Report and analyze the budget status for the District as of July 1, 2018. Included in the analysis will be a budget projection for the 2019-20 and 2020-21 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE budget. The District is able to meet the required minimum reserve level in all three years.

### RECOMMENDATION:

District administration respectfully requests the Board to approve the 2018-19 Budget Report, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

### ATTACHMENTS:

- Budget Report Narrative (1-6)
- Workers' Compensation Certification (7)
- District Certification Form (8-11)
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP (12-19)
- Summary of all Funds (20)
- Criteria and Standards (21-48)
- Other SACS Documents
  - All funds (49-130)
  - Form A (Average daily attendance (131-132)
  - Cash flow for 2018-19 (133)
  - Summary of Interfund Activities (134-135)
  - Technical Review Checks (136)
- LCFF calculators (137-159)

Gravenstein School District & Charters  
2018-19 Budget  
June 20, 2018

**Enrollment and ADA Assumptions Used**

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

**Other Assumptions Used**

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

**Programs requiring contributions from the General Fund**

Routine Restricted Maintenance - \$135,425  
Special Education - \$130,197

**Reserves and Ending Balance**

<b>Components of Ending Balance:</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Revolving Cash (nonspendable)	\$ 1,000	\$ 1,000	\$ 1,000
Restricted: Prepaid Expenditures	\$ -	\$ -	\$ -
Restricted	\$ 343,442	\$ 189,681	\$ 30,256
Other Assignments			
Textbook Adoptions Multi Year	\$ 350,000	\$ 350,000	\$ 350,000
Kindergarten Discovery! 2018-19	\$ 16,520	\$ -	\$ -
Kindergarten Discovery! 1 Year Reserve	\$ 31,508	\$ 31,508	\$ 31,508
Facilities Master Plan Approved Projects	\$ 500,000	\$ 500,000	\$ 500,000
STRS & PERS Increases 2 Years	\$ 108,612	\$ 108,612	\$ 108,612
Reserve for Enrichments 5 Years	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
30% Rainy Day Reserve	\$ 1,874,174	\$ 1,916,547	\$ 1,959,486
Reserve for Econ.Uncert. (unassigned)	\$ 313,527	\$ 302,964	\$ 309,218
Unassigned/Unappropriated Amount	\$ 747,975	\$ 453,000	\$ 121,852
<b>Net Ending Balance</b>	<b>\$ 5,786,758</b>	<b>\$ 5,353,312</b>	<b>\$ 4,911,932</b>

**Reserves explanation for MYP:**

The parents of Gravenstein Union School District have an incredible history of dedication and hard work toward fundraising and support. They have traditionally raised funds and made donations to support the enrichments and field trips for the District students. There will most likely be donations in the subsequent years, but it is prudent to budget this revenue after the funds have been received.

A Memorandum of Understanding between GUSD & the Magnet Program Foundation (MPF) has not been approved for 2018-19, and there are programmatic changes happening within GUSD that may have an effect on fundraising for the Enrich! program, supported by MPF. In the budget year and for subsequent years, one time funds have been assigned as reserves for future enrichment programs. The Kindergarten Discovery! program has been approved by the Board of Trustees as a pilot program for the 2018-19 school year, and a budget assignment is in place in the current school year to support this exciting new program. The expenditure budget has been adjusted for the Discovery! Program in the subsequent years.

The Gravenstein School Foundation (GSF) has been and will continue to be a huge help to the District. This parent organization supports all students in the District with additional enrichment and field trip funding. Donation revenue from GSF for is not yet budgeted. When these funds have been received by the District, the budget will be adjusted accordingly.

The enrichments and field trips are considered one-time expenses. They are funded with either donations or one-time funds received in prior years. If the funding is reduced in the subsequent years then the District will need to make adjustments to these expenditures.

It is recommended by the Sonoma County Office of Education that the Basic Aid Supplemental revenue for the current year not be budgeted until tax revenue for the year is determined at closing, and that districts treat these funds as one-time funding. This has been the practice of the District and is still the case at budget adoption.

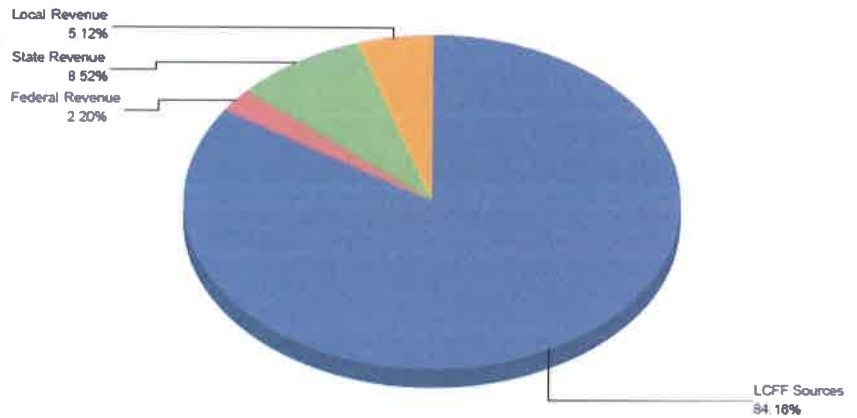
**Cash Flow**

The projected cash flow report presented as part of the 2018-19 Budget shows all months ending with positive cash balances and an estimated June 30, 2019 ending balance of \$ 5,085,274.

**General Fund Revenues & Expenditures**

**2018-19 General Fund Revenue**

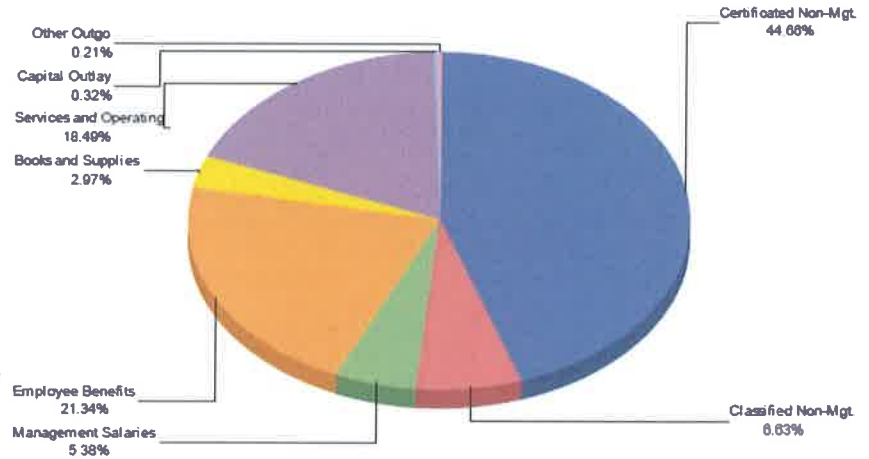
Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	8,971.15	6,243,919
Federal Revenue	234.94	163,519
Other State Revenue	908.41	632,250
Other Local Revenue	545.69	379,797
<b>Total Revenue</b>	<b>\$10,660.18</b>	<b>\$7,419,485</b>
Transfer In & Others	\$0.00	\$0
<b>Total Resources</b>	<b>\$10,660.18</b>	<b>\$7,419,485</b>





## 2018-19 General Fund Expenditures

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	5,001.03	3,480,718
Class. Non-Mgt. Salaries	742.31	516,646
Management Salaries	602.13	419,079
Employee Benefits	2,389.65	1,663,196
Books and Supplies	332.20	231,209
Services and Operating	2,070.23	1,440,882
Capital Outlay	35.92	25,000
Other Outgo	23.71	16,500
<b>Total Expenditure</b>	<b>\$11,197.17</b>	<b>\$7,793,230</b>
<b>Transfer out and Other:</b>	<b>\$64.56</b>	<b>\$44,937</b>
<b>Total Uses</b>	<b>\$11,261.73</b>	<b>\$7,838,167</b>



### ADDITIONAL FUNDS OPERATED BY THE DISTRICT:

#### Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be made only for Beyond the Bell program purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program.

**Current Year Projected Ending Fund Balance: \$ 132,637**

#### Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the price of \$3.00.

Below is the history of General Fund contributions to Fund 13:

2015-16 = \$10,565.25

2016-17 = \$19,766

2017-18 = \$19,766

2018-19 = \$19,766 estimated

**Current Year Projected Ending Fund Balance: \$ 13,363**

#### **Fund 14 Deferred Maintenance Fund**

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. 2017-18 school year includes a \$19,507 transfer from LCFF revenue and a contribution of \$25,171.00.

**Current Year Projected Ending Fund Balance: \$ 94,457**

#### **Fund 17 Special Reserve (other than capital projects)**

This fund is to reserve for the State required reserve of 5%. This is a special fund in which funds can only be accumulated or transferred to another fund. There can be no expenditures from this fund. The only income is through a transfer from the General Fund and from interest earned on the fund.

The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

**Current Year Projected Ending Fund Balance: \$ 517,249**

#### **Fund 20 Special Reserves for Postemployment Benefits Fund**

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 11/8/2017 with a valuation date of 7/1/2016. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The fund balance does not fully fund the "Unfunded Accrued Liability of \$1,397,328" and since the fund is not an irrevocable trust, accounting standards don't attribute this funding to covering a portion of this liability.

**Current Year Projected Ending Fund Balance: \$ 817,592**

#### **Fund 25 Capital Facilities Fund**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. The District does an annual report on developer fees and provides this to the Board. A new Developer Fee Justification Study is currently in process.

**Current Year Projected Ending Fund Balance: \$ 122,606**

**Fund 35 County School Facilities Fund**

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects. The principal revenues for this fund are State School Facilities Apportionments, Interest, and transfers in from other funds.

This fund was closed in 2015/16.

**Current Year Projected Ending Fund Balance: \$7**

**Fund 40 Special Reserve Fund for Capital Outlay Projects**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

**Current Year Projected Ending Fund Balance: \$ 3,182,783**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

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

For additional information on this certification, please contact:

Name: Wanda Holden

Title: Chief Business Officer

Telephone: 707-823-7008

E-mail: wholden@grav.k12.ca.us

**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: Gravenstein Union School District  
Date: June 07, 2018

Place: Gravenstein Elementary School  
Date: June 13, 2018  
Time: 05:00 PM

Adoption Date: \_\_\_\_\_

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

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

Contact person for additional information on the budget reports:

Name: Wanda Holden

Telephone: 707-823-7008

Title: Chief Business Officer

E-mail: wholden@grav.k12.ca.us

**Criteria and Standards Review Summary**

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
				Jun 20, 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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	



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	6,203,195.00	2.16%	6,337,414.00	2.34%	6,485,846.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	346,518.00	-67.40%	112,951.00	0.00%	112,951.00
4. Other Local Revenues	8600-8799	81,873.00	0.00%	81,873.00	0.00%	81,873.00
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	(265,622.00)	42.49%	(378,498.00)	2.00%	(386,068.00)
6. Total (Sum lines A1 thru A5c)		6,365,964.00	-3.33%	6,153,740.00	2.29%	6,294,602.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,564,888.00		3,619,378.26
b. Step & Column Adjustment				54,490.26		55,269.47
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,564,888.00	1.53%	3,619,378.26	1.53%	3,674,647.73
2. Classified Salaries						
a. Base Salaries				589,024.00		602,560.19
b. Step & Column Adjustment				13,536.19		13,729.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	589,024.00	2.30%	602,560.19	2.28%	616,289.19
3. Employee Benefits	3000-3999	1,333,342.00	4.95%	1,399,372.00	4.78%	1,466,250.00
4. Books and Supplies	4000-4999	195,148.00	1.00%	197,099.00	1.00%	199,070.00
5. Services and Other Operating Expenditures	5000-5999	523,345.00	1.00%	528,578.00	1.00%	533,864.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
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	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		6,292,184.00	2.24%	6,433,424.45	2.22%	6,576,557.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		73,780.00		(279,684.45)		(281,955.92)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,369,535.93		5,443,315.93		5,163,631.48
2. Ending Fund Balance (Sum lines C and D1)		5,443,315.93		5,163,631.48		4,881,675.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,380,814.00		4,406,667.00		4,449,606.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	313,527.00		302,964.00		309,218.00
2. Unassigned/Unappropriated	9790	747,974.93		453,000.48		121,851.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,443,315.93		5,163,631.48		4,881,675.56

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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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	313,527.00		302,964.00		309,218.00
c. Unassigned/Unappropriated	9790	747,974.93		453,000.48		121,851.56
(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>1,061,501.93</b>		<b>755,964.48</b>		<b>431,069.56</b>

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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	40,724.00	0.00%	40,724.00	0.00%	40,724.00
2. Federal Revenues	8100-8299	163,519.00	0.00%	163,519.00	0.00%	163,519.00
3. Other State Revenues	8300-8599	285,732.00	0.00%	285,732.00	0.00%	285,732.00
4. Other Local Revenues	8600-8799	297,924.00	-60.25%	118,433.00	0.00%	118,433.00
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	265,622.00	42.49%	378,498.00	2.00%	386,068.00
6. Total (Sum lines A1 thru A5c)		1,053,521.00	-6.32%	986,906.00	0.77%	994,476.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				227,565.00		230,615.00
b. Step & Column Adjustment				3,050.00		3,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	227,565.00	1.34%	230,615.00	1.34%	233,715.00
2. Classified Salaries						
a. Base Salaries				34,966.00		35,631.60
b. Step & Column Adjustment				665.60		678.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,966.00	1.90%	35,631.60	1.90%	36,309.60
3. Employee Benefits	3000-3999	329,854.00	1.04%	333,281.00	1.21%	337,326.00
4. Books and Supplies	4000-4999	36,061.00	1.00%	36,422.00	1.00%	36,786.00
5. Services and Other Operating Expenditures	5000-5999	917,537.00	-44.99%	504,717.00	1.00%	509,765.00
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	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)		1,545,983.00	-26.22%	1,140,666.60	1.16%	1,153,901.60
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(492,462.00)		(153,760.60)		(159,425.60)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		835,904.06		343,442.06		189,681.46
2. Ending Fund Balance (Sum lines C and D1)		343,442.06		189,681.46		30,255.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	343,442.06		189,681.46		30,255.86
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		343,442.06		189,681.46		30,255.86
(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					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<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.						

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	6,243,919.00	2.15%	6,378,138.00	2.33%	6,526,570.00
2. Federal Revenues	8100-8299	163,519.00	0.00%	163,519.00	0.00%	163,519.00
3. Other State Revenues	8300-8599	632,250.00	-36.94%	398,683.00	0.00%	398,683.00
4. Other Local Revenues	8600-8799	379,797.00	-47.26%	200,306.00	0.00%	200,306.00
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)		7,419,485.00	-3.76%	7,140,646.00	2.08%	7,289,078.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,792,453.00		3,849,993.26
b. Step & Column Adjustment				57,540.26		58,369.47
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	3,792,453.00	1.52%	3,849,993.26	1.52%	3,908,362.73
2. Classified Salaries						
a. Base Salaries				623,990.00		638,191.79
b. Step & Column Adjustment				14,201.79		14,407.00
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	623,990.00	2.28%	638,191.79	2.26%	652,598.79
3. Employee Benefits	3000-3999	1,663,196.00	4.18%	1,732,653.00	4.09%	1,803,576.00
4. Books and Supplies	4000-4999	231,209.00	1.00%	233,521.00	1.00%	235,856.00
5. Services and Other Operating Expenditures	5000-5999	1,440,882.00	-28.29%	1,033,295.00	1.00%	1,043,629.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
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	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		7,838,167.00	-3.37%	7,574,091.05	2.06%	7,730,459.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(418,682.00)		(433,445.05)		(441,381.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,205,439.99		5,786,757.99		5,353,312.94
2. Ending Fund Balance (Sum lines C and D1)		5,786,757.99		5,353,312.94		4,911,931.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	343,442.06		189,681.46		30,255.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,380,814.00		4,406,667.00		4,449,606.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	313,527.00		302,964.00		309,218.00
2. Unassigned/Unappropriated	9790	747,974.93		453,000.48		121,851.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,786,757.99		5,353,312.94		4,911,931.42

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	313,527.00		302,964.00		309,218.00
c. Unassigned/Unappropriated	9790	747,974.93		453,000.48		121,851.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,061,501.93		755,964.48		431,069.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.54%		9.98%		5.58%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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)						
		692.32		691.36		691.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,838,167.00		7,574,091.05		7,730,459.52
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)		7,838,167.00		7,574,091.05		7,730,459.52
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		313,526.68		302,963.64		309,218.38
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		313,526.68		302,963.64		309,218.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Object Codes	Year 1 -- Budget Year -- enter year: 2018-19			Year 2 -- Projection -- enter year: 2019-20			Year 3 -- Projection -- enter year: 2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			3.00%			2.57%			2.67%
Gap Funding Rate (enter percentage)			100.00%			100.00%			100.00%
Current Year ADA		(30 / 2+ 420 61+ 240 03) =	696.08		(30 / 2+ 420 61+ 240 03) =	691.36		(30 / 2+ 420 61+ 240 03) =	691.36
ADA for LCFF purposes (current or prior year)		Prior	696.08			691.36			691.36
<b>Revenue</b>									
1 Local Control Funding Formula 8010-8099	5,449,918		5,449,918	5,636,173		5,636,173	5,818,145		5,818,145
2 Basic Aid Supplement - CY			-			-			-
3 Special Ed. Taxes		40,724	40,724		40,724	40,724		40,724	40,724
4 EPA	772,783		772,783	720,748		720,748	687,208		687,208
5 Transfer to Fund 14	(19,507)		(19,507)	(19,507)		(19,507)	(19,507)		(19,507)
6 Federal Revenues 8100-8299		163,519	163,519		163,519	163,519		163,519	163,519
7 State Revenues 8300-8599	346,518	31,689	378,207	112,951	31,689	144,640	112,951	31,689	144,640
8 STRS On Behalf Revenue (7690)		254,043	254,043		254,043	254,043		254,043	254,043
9 Local Revenues 8600-8799	81,873	182,283	264,156	81,873	2,792	84,665	81,873	2,792	84,665
10 Special Education 6500-8792		115,641	115,641		115,641	115,641		115,641	115,641
11 <b>Total Revenue</b>	<b>6,631,586</b>	<b>787,899</b>	<b>7,419,485</b>	<b>6,532,239</b>	<b>608,408</b>	<b>7,140,647</b>	<b>6,680,671</b>	<b>608,408</b>	<b>7,289,079</b>
<b>Expenditures</b>									
14 Certificated Salaries 1000-1999	3,564,888	227,565	3,792,453	3,619,378	230,615	3,849,993	3,674,648	233,715	3,908,363
15 Classified Salaries 2000-2999	589,024	34,966	623,990	602,560	35,632	638,192	616,289	36,310	652,599
16 Employee Benefits -- Statutory 33xx, 3501-3699	138,155	8,566	146,721	105,126	6,630	111,756	106,844	6,724	113,568
17 STRS On Behalf Payment (7690) 3101		254,043	254,043		254,043	254,043		254,043	254,043
18 Employee Benefits -- STRS 31xx	571,066	37,540	608,606	656,193	41,810	698,004	701,858	44,640	746,497
19 Employee Benefits -- PERS 32xx	111,401	6,318	117,719	125,333	7,411	132,744	144,828	8,533	153,361
20 Emp & Retiree Benefits- H & W 34xx, 37-39xx	512,720	23,387	536,107	512,720	23,387	536,107	512,720	23,387	536,107
21 Books and Supplies 4000-4999	195,148	36,061	231,209	197,099	36,422	233,521	199,070	36,786	235,856
22 Services, Other Operating Expenses 5000-5999	523,345	917,537	1,440,882	528,578	504,717	1,033,296	533,864	509,765	1,043,629
23 Capital Outlay 6000-6999	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Other Outgo 7100-7499	16,500	-	16,500	16,500	-	16,500	16,500	-	16,500
25 <b>Total Expenditures</b>	<b>6,247,247</b>	<b>1,545,983</b>	<b>7,793,230</b>	<b>6,388,488</b>	<b>1,140,667</b>	<b>7,529,155</b>	<b>6,531,622</b>	<b>1,153,901</b>	<b>7,685,523</b>
26 <b>Excess (Deficiency)</b>	<b>384,339</b>	<b>(758,084)</b>	<b>(373,745)</b>	<b>143,750</b>	<b>(532,259)</b>	<b>(388,509)</b>	<b>149,049</b>	<b>(545,493)</b>	<b>(396,444)</b>
29 Transfer In 8910-8929			-			-			-
30 Transfers Out Cafeteria 7610-7629	(44,937)		(44,937)	(44,937)		(44,937)	(44,937)		(44,937)
31 Other Sources 8930-8979			-			-			-
32 Other Uses (enter as negative) 7630-7699			-			-			-
33 Contributions to restricted programs 8980-8999	(265,622)	265,622	-	(378,498)	378,498	(0)	(386,068)	386,068	(0)
34 <b>Total Transfers/Other Uses</b>	<b>(310,559)</b>	<b>265,622</b>	<b>(44,937)</b>	<b>(423,435)</b>	<b>378,498</b>	<b>(44,937)</b>	<b>(431,005)</b>	<b>386,068</b>	<b>(44,937)</b>
35 <b>Net Increase (Decrease)</b>	<b>73,780</b>	<b>(492,462)</b>	<b>(418,682)</b>	<b>(279,685)</b>	<b>(153,761)</b>	<b>(433,446)</b>	<b>(281,956)</b>	<b>(159,425)</b>	<b>(441,381)</b>
37 <b>Fund Balance</b>									
38 Beginning Balance	5,369,536	835,904	6,205,440	5,443,316	343,442	5,786,758	5,163,630	189,681	5,353,311
39 Audit Adjustment(s)			-			-			-
40 <b>Net Ending Balance</b>	<b>5,443,316</b>	<b>343,442</b>	<b>5,786,758</b>	<b>5,163,630</b>	<b>189,681</b>	<b>5,353,311</b>	<b>4,881,674</b>	<b>30,256</b>	<b>4,911,930</b>
41 <b>Components of Ending Balance:</b>									
42 Revolving Cash (nonspendable) 9711	1,000		1,000	1,000		1,000	1,000		1,000
43 Restricted Prepaid Expenditures 9713			-			-			-
44 Restricted 9740		343,442	343,442		189,681	189,681		30,256	30,256
45 Textbook Adoptions Multi Year 9780	350,000		350,000	350,000		350,000	350,000		350,000
46 Kindergarten Discovery! 2018-19 9780	16,520		16,520			-			-
47 Kindergarten Discovery! 1 Year Reserve 9780	31,508		31,508	31,508		31,508	31,508		31,508
47 Facilities Master Plan Approved Projects 9780	500,000		500,000	500,000		500,000	500,000		500,000
47 STRS & PERS Increases 2 Years 9780	108,612		108,612	108,612		108,612	108,612		108,612
48 Reserve for Enrichments 5 Years 9780	1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
49 30% Rainy Day Reserve 9780	1,874,174		1,874,174	1,916,547		1,916,547	1,959,486		1,959,486
50 Reserve for Econ Uncert. (unassigned) 9789	313,527		313,527	302,964		302,964	309,218		309,218
51 Unassigned/Unappropriated Amount 9790	747,975		747,975	453,000		453,000	121,849		121,849
52 <b>Net Ending Balance</b>	<b>5,443,316</b>	<b>343,442</b>	<b>5,786,758</b>	<b>5,163,630</b>	<b>189,681</b>	<b>5,353,311</b>	<b>4,881,674</b>	<b>30,256</b>	<b>4,911,930</b>

	percentage in the box below	percentage in the box below	percentage in the box below
District Reserve for Economic Uncertainties:	4%	4%	4%
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.062%	20.80%	23.50%



### Assumptions: Multi-Year Budget Projection

	2018-2019 Budget Year	2019-20 Year 2 - Projection	2020-2021 Year 3 - Projection
<b>Revenue</b>			
<b>Revenue Sources</b>			
COLAs used	3.00%	2.57%	2.67%
Gap Funding rates used (Dept. of Finance)	100.00%	100.00%	100.00%
Unduplicated Count %	37.90%	42.34%	44.55%
District Funded ADA	36.40	30.72	30.72
Charter funded ADA	660.64	660.64	660.64
COE funded ADA	0.96	1.92	0.96
Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00
Property Taxes % inc/dec	Based on P-2 Estimates	Same as 18-19	Same as 19-20
Basic Aid Supplemental Funding	\$0	Same as 18-19	Same as 19-20
Federal	Estimated: \$85K Special Education, \$48K Title I, \$8,401 Title II, \$6,151 Title III (LEP)	Same as 18-19	Same as 19-20
Other State - Unrestricted	\$2.4K 1X Mand., \$11.8K MBG, \$101K lottery	\$11.8K MBG, \$101K lottery	\$11.8K MBG, \$101K lottery
Other State - Restricted	\$33K lottery and \$254K STRS on-behalf \$81K interest, \$2.8K RESIG safety dollars, \$149K Sp. Ed. funding,	Same as 18-19	Same as 19-20
Local	Same as 18-19	Same as 18-19	Same as 19-20
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
Staffing (FTEs)	48.2 FTE Cert, 2.6 FTE Admin	48.2 FTE Cert, 2.6 FTE Admin	48.2 FTE Cert, 2.6 FTE Admin
Step & Column Costs	Matches Position Control	1.53% increase over PY	1.53% increase over PY
Other Adjustments			
<b>Classified Salaries</b>			
Staffing (FTEs) includes vacancies	17.8 FTE	15.2 FTE	17.8 FTE
Step & Column Costs	Matches Position Control	2.24% increase over PY	2.24% increase over PY
Other Adjustments			
<b>Employee Benefits</b>			
Statutory Benefits (Fixed)	STRS 16.28% PERS 18.06%, SUI .05%, OASDI 7.65%, WC .99%	STRS 18.13% PERS 20.8%, SUI .05%, OASDI 7.65%, WC .99%	STRS 19.1% PERS 23.5%, SUI .05%, OASDI 7.65%, WC .99%
Health & Welfare Benefits	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000
Medical	Matches position control	Same as 18-19	Same as 19-20
Books and Supplies	1% increase over PY minus 1x expenses	1% increase over PY	1% increase over PY
Services, Other Oper Exp	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures
<b>Special Education</b>			
Unrestricted Contribution	\$130K	Same as 18-19	Same as 19-20
Non-Public School	\$0	Same as 18-19	Same as 19-20
Other Spl. Ed Services			
SCOE K-22 Placement	1 students in COE Operated Programs	2 students in COE Operated Programs	2 students in COE Operated Programs
<b>Transportation</b>	Transportation costs \$54K	Transportation costs \$54K	Transportation costs \$54K
<b>Capital Outlay</b>	Equipment improvements	Equipment improvements	Equipment improvements
<b>Other Outgo</b>	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA
<b>Transfers In (provide detail)</b>			
Transfers (Out)	\$19,766 to cafeteria, \$25,171 to Fund 14	Same as 18-19	Same as 19-20
Other Uses			
Contribution	RRM \$138K, Spl. Ed. \$130K	RRM \$138K, Spl. Ed. \$130K	RRM \$138K, Spl. Ed. \$130K

19



Gravenstein Union School District  
2018-19 Budget  
Presented to Board on June 13, 2018

	Funds											Total
	01	12	13	14	17	20	21	25	35	40	51	
	General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve	Post Employment Benefits	Bond	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	Bond Interest & Redemption	
Beginning Balance	\$ 6,205,440	\$ 85,832	\$ 13,178	\$ 50,951	\$ 512,249	\$ 809,692	\$ -	\$ 123,324	\$ 7	\$ 3,329,249	\$ 467,575	\$ 11,597,497
Audit Adjustment												\$ -
Revenues:												
Revenue Limit Sources	8010-8099 \$ 6,243,919			\$ 19,507								\$ 6,263,426
Federal Revenue	8100-8299 \$ 163,519		\$ 41,294									\$ 204,813
State Revenue	8300-8599 \$ 632,250		\$ 2,901									\$ 635,151
Local Revenue	8600-8799 \$ 379,797	\$ 178,405	\$ 36,613	\$ 100	\$ 5,000	\$ 7,900	\$ -	\$ 1,100	\$ -	\$ 5,000	\$ -	\$ 613,915
<b>TOTAL REVENUES</b>	<b>\$ 7,419,485</b>	<b>\$ 178,405</b>	<b>\$ 80,808</b>	<b>\$ 19,607</b>	<b>\$ 5,000</b>	<b>\$ 7,900</b>	<b>\$ -</b>	<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 7,717,305</b>
Expenditures:												
Certificated Salaries	1000 \$ 3,792,453											\$ 3,792,453
Classified Salaries	2000 \$ 623,990	\$ 89,284	\$ 25,198	\$ 1,000					\$ 4,500			\$ 743,972
Employee Benefits	3000 \$ 1,663,196	\$ 45,828	\$ 9,251	\$ 272					\$ 1,206			\$ 1,719,753
Books and Supplies	4000 \$ 231,209	\$ 7,606	\$ 64,369	\$ -								\$ 303,184
Services and Other Op Ex	5000 \$ 1,440,882	\$ 5,915	\$ 1,571	\$ -					\$ 20,000			\$ 1,468,368
Capital Outlay	6000 \$ 25,000						\$ -	\$ -	\$ 125,760			\$ 150,760
7100-7299												
Other Outgo - excluding transfers	7400-7499 \$ 16,500						\$ -	\$ 1,818				\$ 18,318
Other Outgo - transfers	7300											\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,793,230</b>	<b>\$ 148,633</b>	<b>\$ 100,389</b>	<b>\$ 1,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,818</b>	<b>\$ -</b>	<b>\$ 151,466</b>	<b>\$ -</b>	<b>\$ 8,196,808</b>
Excess of Revenues over Expenditures	\$ (373,745)	\$ 29,772	\$ (19,581)	\$ 18,335	\$ 5,000	\$ 7,900	\$ -	\$ (718)	\$ -	\$ (146,466)	\$ -	\$ (479,503)
Other Financing Sources/Uses:												
Interfund Transfers												
In	\$ -		\$ 19,766	\$ 25,171						\$ -		\$ 44,937
Out	\$ (44,937)											\$ (44,937)
Other Sources/Uses							\$ -	\$ -				\$ -
Sources												\$ -
Uses												\$ -
Contributions												\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ (44,937)</b>	<b>\$ -</b>	<b>\$ 19,766</b>	<b>\$ 25,171</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE/DECREASE TO FUND BALANCE</b>	<b>\$ (418,682)</b>	<b>\$ 29,772</b>	<b>\$ 185</b>	<b>\$ 43,506</b>	<b>\$ 5,000</b>	<b>\$ 7,900</b>	<b>\$ -</b>	<b>\$ (718)</b>	<b>\$ -</b>	<b>\$ (146,466)</b>	<b>\$ -</b>	<b>\$ (479,503)</b>
Ending Fund Balances	\$ 5,786,758	\$ 115,604	\$ 13,363	\$ 94,457	\$ 517,249	\$ 817,592	\$ -	\$ 122,606	\$ 7	\$ 3,182,783	\$ 467,575	\$ 11,117,994
Components of Ending Fund Balances												
Nonspendable												
Revolving Cash	\$ 1,000											\$ 1,000
Stores												\$ -
Prepaid Expenditures												\$ -
All Others												\$ -
Restricted	\$ 343,442		\$ 13,363						\$ 7			\$ 356,812
Committed											\$ 467,575	\$ 467,575
Stabilization Arrangements												\$ -
Other Commitments												\$ -
Assigned												\$ -
Other Assignments	\$ 4,380,814	\$ 115,604		\$ 94,457	\$ 517,249	\$ 817,592	\$ -	\$ 122,606	\$ 3,182,783			\$ 9,231,105
Other Assignments												\$ -
Unassigned/Unappropriated												\$ -
Reserve for Economic Uncertainties	\$ 313,527											\$ 313,527
Unassigned/Unappropriated	\$ 747,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,975

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	38	35		
Charter School	646	669		
<b>Total ADA</b>	<b>684</b>	<b>704</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	37	36		
Charter School	682	654		
<b>Total ADA</b>	<b>719</b>	<b>690</b>	<b>4.0%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	36	35		
Charter School	654	668		
<b>Total ADA</b>	<b>690</b>	<b>703</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	36			
Charter School	661			
<b>Total ADA</b>	<b>697</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	35	730		
Charter School	676			
<b>Total Enrollment</b>	<b>711</b>	<b>730</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	37	727		
Charter School	706			
<b>Total Enrollment</b>	<b>743</b>	<b>727</b>	<b>2.2%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	39	38		
Charter School	688	686		
<b>Total Enrollment</b>	<b>727</b>	<b>724</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	34			
Charter School	688			
<b>Total Enrollment</b>	<b>722</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	35	730	
Charter School	668	0	
<b>Total ADA/Enrollment</b>	<b>703</b>	<b>730</b>	<b>96.3%</b>
Second Prior Year (2016-17)			
District Regular	36	727	
Charter School	654		
<b>Total ADA/Enrollment</b>	<b>690</b>	<b>727</b>	<b>94.9%</b>
First Prior Year (2017-18)			
District Regular	35	38	
Charter School	668	686	
<b>Total ADA/Enrollment</b>	<b>703</b>	<b>724</b>	<b>97.1%</b>
		Historical Average Ratio:	96.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.6%</b>

**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	32	34		
Charter School	661	688		
<b>Total ADA/Enrollment</b>	<b>693</b>	<b>722</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	33	34		
Charter School	661	688		
<b>Total ADA/Enrollment</b>	<b>694</b>	<b>722</b>	<b>96.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	33	33		
Charter School	661	688		
<b>Total ADA/Enrollment</b>	<b>694</b>	<b>721</b>	<b>96.3%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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)	6,222,701.00	6,356,921.00	6,505,353.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	708.09	698.00	691.36
b. Prior Year ADA (Funded)		708.09	698.00
c. Difference (Step 1a minus Step 1b)		(10.09)	(6.64)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.42%	-0.95%
			0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	5,937,697.00	6,222,701.00	6,356,921.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	178,130.91	159,923.42	169,729.79
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)	178,130.91	159,923.42	169,729.79
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>			
	1.58%	1.62%	2.67%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>.58% to 2.58%</b>	<b>.62% to 2.62%</b>	<b>1.67% to 3.67%</b>

**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)	2,791,709.00	2,846,037.00	2,874,497.00	2,903,242.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	5,957,204.00	6,222,702.00	6,356,921.00	6,505,353.00
District's Projected Change in LCFF Revenue:		4.46%	2.16%	2.33%
<b>LCFF Revenue Standard:</b>		<b>.58% to 2.58%</b>	<b>.62% to 2.62%</b>	<b>1.67% to 3.67%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Met</b>	<b>Met</b>

**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)

The standard is not met in the budget year due to the increase in COLA to 3%. Additionally, tax revenue is projected to increase approximately 5% in Sonoma County in 2018-19, and the tax revenue is budgeted conservatively with a 2% increase in the current year and 1% in the subsequent years.

**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)	4,459,874.31	5,136,044.41	86.8%
Second Prior Year (2016-17)	4,789,733.25	5,466,615.10	87.6%
First Prior Year (2017-18)	5,464,793.91	6,176,741.07	88.5%
	Historical Average Ratio:		87.6%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.6% to 91.6%	83.6% to 91.6%	83.6% to 91.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	5,487,254.00	6,247,247.00	87.8%	Met
1st Subsequent Year (2019-20)	5,621,310.45	6,388,487.45	88.0%	Met
2nd Subsequent Year (2020-21)	5,757,186.92	6,531,620.92	88.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.58%	1.62%	2.67%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.42% to 11.58%</b>	<b>-8.38% to 11.62%</b>	<b>-7.33% to 12.67%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.42% to 6.58%	-3.38% to 6.62%	-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)	170,275.00		
Budget Year (2018-19)	163,519.00	-3.97%	Yes
1st Subsequent Year (2019-20)	163,519.00	0.00%	No
2nd Subsequent Year (2020-21)	163,519.00	0.00%	No

Explanation:  
(required if Yes)

Carryover revenue was budgeted in the 2017-18 school year. All federal funds will be expended in the budget year and carryover revenue will not be budgeted in the subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	963,134.00		
Budget Year (2018-19)	632,250.00	-34.35%	Yes
1st Subsequent Year (2019-20)	398,683.00	-36.94%	Yes
2nd Subsequent Year (2020-21)	398,683.00	0.00%	No

Explanation:  
(required if Yes)

Prior year state revenue includes one time funding for Prop 39 which is not budgeted in the current or subsequent years. The budget year includes one time funding for Mandated Claims which is not budgeted in the subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	538,155.00		
Budget Year (2018-19)	379,797.00	-29.43%	Yes
1st Subsequent Year (2019-20)	200,306.00	-47.26%	Yes
2nd Subsequent Year (2020-21)	200,306.00	0.00%	No

Explanation:  
(required if Yes)

Donation revenue received in 2017-18 is not budgeted in 2018-19, except for the estimated donation for the one year MOU with the Magnet Program Foundation. The estimated one year donation for the 2018-19 year for the MOU with MPP is not budgeted in the subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	265,369.18		
Budget Year (2018-19)	231,209.00	-12.87%	Yes
1st Subsequent Year (2019-20)	233,521.00	1.00%	No
2nd Subsequent Year (2020-21)	235,856.00	1.00%	No

Explanation:  
(required if Yes)

One time expenditures in the 2017-18 year are not included in the budget year or the subsequent years.



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

First Prior Year (2017-18)	1,011,514.61		
Budget Year (2018-19)	1,440,882.00	42.45%	Yes
1st Subsequent Year (2019-20)	1,033,295.00	-28.29%	Yes
2nd Subsequent Year (2020-21)	1,043,629.00	1.00%	No

**Explanation:**  
(required if Yes)

One time expenditures in the 2018-19 school year for Prop 39 projects are not budgeted in the subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	1,671,564.00		
Budget Year (2018-19)	1,175,566.00	-29.67%	Not Met
1st Subsequent Year (2019-20)	762,508.00	-35.14%	Not Met
2nd Subsequent Year (2020-21)	762,508.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	1,276,883.79		
Budget Year (2018-19)	1,672,091.00	30.95%	Not Met
1st Subsequent Year (2019-20)	1,266,816.00	-24.24%	Not Met
2nd Subsequent Year (2020-21)	1,279,485.00	1.00%	Met

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

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

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

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

Carryover revenue was budgeted in the 2017-18 school year. All federal funds will be expended in the budget year and carryover revenue will not be budgeted in the subsequent years.

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

Prior year state revenue includes one time funding for Prop 39 which is not budgeted in the current or subsequent years. The budget year includes one time funding for Mandated Claims which is not budgeted in the subsequent years.

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

Donation revenue received in 2017-18 is not budgeted in 2018-19, except for the estimated donation for the one year MOU with the Magnet Program Foundation. The estimated one year donation for the 2018-19 year for the MOU with MPF is not budgeted in the subsequent years.

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

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

One time expenditures in the 2017-18 year are not included in the budget year or the subsequent years.

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

One time expenditures in the 2018-19 school year for Prop 39 projects are not budgeted in the subsequent years.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: \_\_\_\_\_

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,838,167.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,838,167.00	235,145.01	135,425.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,838,167.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	7,838,167.00	235,145.01	76,836.22	76,836.22

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%
156,763.34	156,763.34

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
135,425.00	N/A

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

4. Required Minimum Contribution

156,763.34
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	677,323.00	432,562.95	384,200.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,044,390.33	3,329,124.26	1,197,563.53
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)	4,721,713.33	3,761,687.21	1,581,763.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,279,030.02	9,463,548.51	9,474,729.01
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)	6,279,030.02	9,463,548.51	9,474,729.01
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	75.2%	39.7%	16.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>25.1%</b>	<b>13.2%</b>	<b>5.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	2,308,429.22	5,146,609.66	N/A	Met
Second Prior Year (2016-17)	(797,147.12)	8,327,969.10	9.6%	Met
First Prior Year (2017-18)	(2,285,290.07)	8,264,397.07	27.7%	Not Met
Budget Year (2018-19) (Information only)	73,780.00	6,292,184.00		

**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)

The deficit spending percentage is higher in the 2017-18 year due to the interfund transfer to Fund 40 which was approved by the Board for Facilities Modernization on both campuses.

**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)	5,600,835.00	6,143,544.11	N/A	Met
Second Prior Year (2016-17)	7,901,236.00	8,451,973.33	N/A	Met
First Prior Year (2017-18)	5,676,919.91	7,654,826.00	N/A	Met
Budget Year (2018-19) (Information only)	5,369,535.93			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	692	691	691
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - 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)	7,838,167.00	7,574,091.05	7,730,459.52
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,838,167.00	7,574,091.05	7,730,459.52
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	313,526.68	302,963.64	309,218.38
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>313,526.68</b>	<b>302,963.64</b>	<b>309,218.38</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	0.00	0.00	0.00
2.	313,527.00	302,964.00	309,218.00
3.	747,974.93	453,000.48	121,851.56
4.	0.00	0.00	0.00
5.	0.00		
6.	0.00		
7.	0.00		
8.	1,061,501.93	755,964.48	431,069.56
9.	13.54%	9.98%	5.58%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>313,526.68</b>	<b>302,963.64</b>	<b>309,218.38</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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(296,526.00)			
Budget Year (2018-19)	(265,622.00)	(30,904.00)	-10.4%	Not Met
1st Subsequent Year (2019-20)	(378,498.00)	112,876.00	42.5%	Not Met
2nd Subsequent Year (2020-21)	(386,068.00)	7,570.00	2.0%	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)	2,087,656.00			
Budget Year (2018-19)	44,937.00	(2,042,719.00)	-97.8%	Not Met
1st Subsequent Year (2019-20)	44,937.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	44,937.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contributions to restricted programs have decreased in the budget year from the prior year due to changes in enrollment for students with special needs. In the subsequent years, the contributions have been increased to cover enrichments and field trips since the 2018-19 MPF MOU is only a one year agreement.

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

Explanation:  
(required if NOT met)

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

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

The transfer out to Fund 40 of \$2,012,719 in 2017-18 is a one time transfer for modernization projects currently underway. Other transfers, \$25,171 to Fund 14 (Deferred Maintenance) and \$19,766 to Fund 13 (Cafeteria) are ongoing.

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)

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	25	Fund 51 - Bond Interest and Redemption		6,252,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
<b>TOTAL:</b>				6,252,000

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	430,804	364,791	370,216	374,379
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
<b>Total Annual Payments:</b>	430,804	364,791	370,216	374,379
<b>Has total annual payment increased over prior year (2017-18)?</b>		No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

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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?

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

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:

There is one retiree currently receiving post employment benefits. These benefits will end in August 2021.

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

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

	Self-Insurance Fund	Governmental Fund
	0	811,647

4. OPEB Liabilities

a. Total OPEB liability	1,397,328.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,397,328.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	265,642.00	265,642.00	265,642.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,000.00	5,000.00	5,000.00
d. Number of retirees receiving OPEB benefits	1	1	1

**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:

The District is a member of the Redwood Empire Schools Insurance Group (RESIG) for property, liability, and workers compensation.
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3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	47.4	48.2	48.2	48.2

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

**Negotiations Not Settled**

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

40,844

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)

**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:

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

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

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

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

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

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

**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	14.2	14.2	14.2	14.2

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

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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			

**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:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are any new costs from prior year settlements included in the budget?	No		

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

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

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


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	3.6	3.6	3.6	3.6

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

5,055

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

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

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

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

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

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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**End of School District Budget Criteria and Standards Review**

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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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	5,937,697.00	40,724.00	5,978,421.00	6,203,195.00	40,724.00	6,243,919.00	4.4%
2) Federal Revenue		8100-8299	0.00	170,275.00	170,275.00	0.00	163,519.00	163,519.00	-4.0%
3) Other State Revenue		8300-8599	211,528.00	751,606.00	963,134.00	346,518.00	285,732.00	632,250.00	-34.4%
4) Other Local Revenue		8600-8799	126,408.00	411,747.00	538,155.00	81,873.00	297,924.00	379,797.00	-29.4%
5) TOTAL REVENUES			6,275,633.00	1,374,352.00	7,649,985.00	6,631,586.00	787,899.00	7,419,485.00	-3.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	3,620,779.89	208,345.52	3,829,125.41	3,564,888.00	227,565.00	3,792,453.00	-1.0%
2) Classified Salaries		2000-2999	574,021.80	60,845.53	634,867.33	589,024.00	34,966.00	623,990.00	-1.7%
3) Employee Benefits		3000-3999	1,269,992.22	328,114.26	1,598,106.48	1,333,342.00	329,854.00	1,663,196.00	4.1%
4) Books and Supplies		4000-4999	204,639.39	60,729.79	265,369.18	195,148.00	36,061.00	231,209.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	459,988.77	551,525.84	1,011,514.61	523,345.00	917,537.00	1,440,882.00	42.4%
6) Capital Outlay		6000-6999	31,590.00	0.00	31,590.00	25,000.00	0.00	25,000.00	-20.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(771.00)	771.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,176,741.07	1,210,331.94	7,387,073.01	6,247,247.00	1,545,983.00	7,793,230.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			98,891.93	164,020.06	262,911.99	384,339.00	(758,084.00)	(373,745.00)	-242.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,087,656.00	0.00	2,087,656.00	44,937.00	0.00	44,937.00	-97.8%
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	(296,526.00)	296,526.00	0.00	(265,622.00)	265,622.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,384,182.00)	296,526.00	(2,087,656.00)	(310,559.00)	265,622.00	(44,937.00)	-97.8%

6/9

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,285,290.07)	460,546.06	(1,824,744.01)	73,780.00	(492,462.00)	(418,682.00)	-77.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
2) Ending Balance, June 30 (E + F1e)			5,369,535.93	835,904.06	6,205,439.99	5,443,315.93	343,442.06	5,786,757.99	-6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	200.00	12,015.00	12,215.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	823,889.06	823,889.06	0.00	343,442.06	343,442.06	-58.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,786,572.00	0.00	3,786,572.00	4,380,814.00	0.00	4,380,814.00	15.7%
Textbook Adoptions Multi-Year	0000	9780				350,000.00		350,000.00	
Kindergarten Discovery! 2018-19	0000	9780				16,520.00		16,520.00	
Kindergarten Discovery! 1 Year Reserve	0000	9780				31,508.00		31,508.00	
Program Stabilization Enrichments Res	0000	9780				1,500,000.00		1,500,000.00	
Facilities Master Plan Approved Project	0000	9780				500,000.00		500,000.00	
STRS & PERS Increases 2yrs	0000	9780				108,612.00		108,612.00	
30% Rainy Day Reserve	0000	9780				1,874,174.00		1,874,174.00	
Textbook Adoptions Multi-Year	0000	9780	350,000.00		350,000.00				
Kindergarten Discovery! 2018-19	0000	9780	30,890.00		30,890.00				
Kindergarten Discovery! 2019-20	0000	9780	31,508.00		31,508.00				
Program Stabilization Enrichments Res	0000	9780	1,500,000.00		1,500,000.00				
30% Rainy Day Reserve	0000	9780	1,874,174.00		1,874,174.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	384,200.40	0.00	384,200.40	313,527.00	0.00	313,527.00	-18.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	1,197,563.53	0.00	1,197,563.53	747,974.93	0.00	747,974.93	-37.5%

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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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,434,071.37	451,951.07	7,886,022.44				
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	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	721.58	0.00	721.58				
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	200.00	12,015.00	12,215.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,435,992.95	463,966.07	7,899,959.02				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	(59,078.17)	0.00	(59,078.17)				
2) Due to Grantor Governments		9590	62,849.21	13,768.18	76,617.39				
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			3,771.04	13,768.18	17,539.22				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,432,221.91	450,197.89	7,882,419.80				

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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	2,318,286.00	0.00	2,318,286.00	2,603,882.00	0.00	2,603,882.00	12.3%
Education Protection Account State Aid - Current Year		8012	847,209.00	0.00	847,209.00	772,783.00	0.00	772,783.00	-8.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	19,471.00	0.00	19,471.00	19,860.00	0.00	19,860.00	2.0%
Timber Yield Tax		8022	900.00	0.00	900.00	918.00	0.00	918.00	2.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,689,023.00	0.00	2,689,023.00	2,739,686.00	0.00	2,739,686.00	1.9%
Unsecured Roll Taxes		8042	82,315.00	0.00	82,315.00	85,573.00	0.00	85,573.00	4.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>5,957,204.00</b>	<b>0.00</b>	<b>5,957,204.00</b>	<b>6,222,702.00</b>	<b>0.00</b>	<b>6,222,702.00</b>	<b>4.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)		(19,507.00)	(19,507.00)		(19,507.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	40,724.00	40,724.00	0.00	40,724.00	40,724.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>TOTAL, LCFF SOURCES</b>			5,937,697.00	40,724.00	5,978,421.00	6,203,195.00	40,724.00	6,243,919.00	4.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	85,028.00	85,028.00	0.00	85,028.00	85,028.00	0.0%
Special Education Discretionary Grants		8182	0.00	15,314.00	15,314.00	0.00	15,314.00	15,314.00	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		54,244.00	54,244.00		48,348.00	48,348.00	-10.9%
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		8,401.00	8,401.00		8,401.00	8,401.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		560.00	560.00		277.00	277.00	-50.5%

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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		6,728.00	6,728.00		6,151.00	6,151.00	-8.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>170,275.00</b>	<b>170,275.00</b>	<b>0.00</b>	<b>163,519.00</b>	<b>163,519.00</b>	<b>-4.0%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	113,245.00	0.00	113,245.00	250,131.00	0.00	250,131.00	120.9%
Lottery - Unrestricted and Instructional Materials		8560	96,293.00	31,658.00	127,951.00	96,387.00	31,689.00	128,076.00	0.1%
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%

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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)	
California Clean Energy Jobs Act	6230	8590		465,905.00	465,905.00		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	1,990.00	254,043.00	256,033.00	0.00	254,043.00	254,043.00	-0.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>211,528.00</b>	<b>751,606.00</b>	<b>963,134.00</b>	<b>346,518.00</b>	<b>285,732.00</b>	<b>632,250.00</b>	<b>-34.4%</b>

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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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	61,476.00	0.00	61,476.00	81,873.00	0.00	81,873.00	33.2%
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	7,301.00	7,301.00	0.00	7,301.00	7,301.00	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%

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)	
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	64,932.00	277,160.00	342,092.00	0.00	182,283.00	182,283.00	-46.7%
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		127,286.00	127,286.00		108,340.00	108,340.00	-14.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>126,408.00</b>	<b>411,747.00</b>	<b>538,155.00</b>	<b>81,873.00</b>	<b>297,924.00</b>	<b>379,797.00</b>	<b>-29.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,275,633.00</b>	<b>1,374,352.00</b>	<b>7,649,985.00</b>	<b>6,631,586.00</b>	<b>787,899.00</b>	<b>7,419,485.00</b>	<b>-3.0%</b>

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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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,242,085.29	162,933.33	3,405,018.62	3,140,656.00	194,037.00	3,334,693.00	-2.1%
Certificated Pupil Support Salaries		1200	65,890.06	39,772.93	105,662.99	101,834.00	27,691.00	129,525.00	22.6%
Certificated Supervisors' and Administrators' Salaries		1300	305,304.54	5,639.26	310,943.80	305,898.00	5,837.00	311,735.00	0.3%
Other Certificated Salaries		1900	7,500.00	0.00	7,500.00	16,500.00	0.00	16,500.00	120.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,620,779.89</b>	<b>208,345.52</b>	<b>3,829,125.41</b>	<b>3,564,888.00</b>	<b>227,565.00</b>	<b>3,792,453.00</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	123,447.85	21,749.41	145,197.26	151,705.00	0.00	151,705.00	4.5%
Classified Support Salaries		2200	125,402.08	39,096.12	164,498.20	123,876.00	34,966.00	158,842.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	108,903.56	0.00	108,903.56	107,344.00	0.00	107,344.00	-1.4%
Clerical, Technical and Office Salaries		2400	154,310.84	0.00	154,310.84	151,763.00	0.00	151,763.00	-1.7%
Other Classified Salaries		2900	61,957.47	0.00	61,957.47	54,336.00	0.00	54,336.00	-12.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>574,021.80</b>	<b>60,845.53</b>	<b>634,867.33</b>	<b>589,024.00</b>	<b>34,966.00</b>	<b>623,990.00</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	517,390.62	282,743.02	800,133.64	571,066.00	291,583.00	862,649.00	7.8%
PERS		3201-3202	89,030.95	8,205.36	97,236.31	111,401.00	6,318.00	117,719.00	21.1%
OASDI/Medicare/Alternative		3301-3302	97,287.46	8,241.80	105,529.26	95,143.00	5,792.00	100,935.00	-4.4%
Health and Welfare Benefits		3401-3402	500,454.71	24,986.69	525,441.40	511,916.00	23,387.00	535,303.00	1.9%
Unemployment Insurance		3501-3502	2,048.29	132.51	2,180.80	1,989.00	134.00	2,123.00	-2.7%
Workers' Compensation		3601-3602	59,030.19	3,804.88	62,835.07	41,019.00	2,640.00	43,659.00	-30.5%
OPEB, Allocated		3701-3702	4,750.00	0.00	4,750.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	808.00	0.00	808.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,269,992.22</b>	<b>328,114.26</b>	<b>1,598,106.48</b>	<b>1,333,342.00</b>	<b>329,854.00</b>	<b>1,663,196.00</b>	<b>4.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core-Curricula Materials		4100	33,209.09	16,288.00	49,497.09	33,875.00	17,351.00	51,226.00	3.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	90,744.50	44,151.79	134,896.29	92,553.00	18,710.00	111,263.00	-17.5%

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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)	
Noncapitalized Equipment		4400	80,685.80	290.00	80,975.80	68,720.00	0.00	68,720.00	-15.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>204,639.39</b>	<b>60,729.79</b>	<b>265,369.18</b>	<b>195,148.00</b>	<b>36,061.00</b>	<b>231,209.00</b>	<b>-12.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	38,900.00	14,482.00	53,382.00	38,900.00	29,283.00	68,183.00	27.7%
Travel and Conferences		5200	6,342.00	23,023.00	29,365.00	6,342.00	8,951.00	15,293.00	-47.9%
Dues and Memberships		5300	10,528.00	0.00	10,528.00	10,528.00	0.00	10,528.00	0.0%
Insurance		5400 - 5450	47,460.00	0.00	47,460.00	47,460.00	0.00	47,460.00	0.0%
Operations and Housekeeping Services		5500	81,472.00	2,930.40	84,402.40	83,105.00	2,932.00	86,037.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,627.77	18,649.00	49,276.77	30,634.00	18,649.00	49,283.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	231,584.00	492,441.44	724,025.44	293,301.00	857,722.00	1,151,023.00	59.0%
Communications		5900	13,075.00	0.00	13,075.00	13,075.00	0.00	13,075.00	-0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>459,988.77</b>	<b>551,525.84</b>	<b>1,011,514.61</b>	<b>523,345.00</b>	<b>917,537.00</b>	<b>1,440,882.00</b>	<b>42.4%</b>

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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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,590.00	0.00	31,590.00	25,000.00	0.00	25,000.00	-20.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>31,590.00</b>	<b>0.00</b>	<b>31,590.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-20.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	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%

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)	
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(771.00)	771.00	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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(771.00)</b>	<b>771.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,176,741.07</b>	<b>1,210,331.94</b>	<b>7,387,073.01</b>	<b>6,247,247.00</b>	<b>1,545,983.00</b>	<b>7,793,230.00</b>	<b>5.5%</b>

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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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,042,719.00	0.00	2,042,719.00	0.00	0.00	0.00	-100.0%
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	19,766.00	0.00	19,766.00	19,766.00	0.00	19,766.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,171.00	0.00	25,171.00	25,171.00	0.00	25,171.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,087,656.00	0.00	2,087,656.00	44,937.00	0.00	44,937.00	-97.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(296,526.00)	296,526.00	0.00	(265,622.00)	265,622.00	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			(296,526.00)	296,526.00	0.00	(265,622.00)	265,622.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,384,182.00)	296,526.00	(2,087,656.00)	(310,559.00)	265,622.00	(44,937.00)	-97.8%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	5,937,697.00	40,724.00	5,978,421.00	6,203,195.00	40,724.00	6,243,919.00	4.4%
2) Federal Revenue		8100-8299	0.00	170,275.00	170,275.00	0.00	163,519.00	163,519.00	-4.0%
3) Other State Revenue		8300-8599	211,528.00	751,606.00	963,134.00	346,518.00	285,732.00	632,250.00	-34.4%
4) Other Local Revenue		8600-8799	126,408.00	411,747.00	538,155.00	81,873.00	297,924.00	379,797.00	-29.4%
5) TOTAL REVENUES			6,275,633.00	1,374,352.00	7,649,985.00	6,631,586.00	787,899.00	7,419,485.00	-3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		4,628,548.26	896,341.20	5,524,889.46	4,645,462.00	765,072.00	5,410,534.00	-2.1%
2) Instruction - Related Services	2000-2999		442,771.26	27,590.38	470,361.64	449,668.00	17,635.00	467,303.00	-0.7%
3) Pupil Services	3000-3999		151,284.59	101,228.76	252,513.35	209,125.00	100,404.00	309,529.00	22.6%
4) Ancillary Services	4000-4999		36,534.50	3,399.00	39,933.50	35,534.00	815.00	36,349.00	-9.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		574,722.00	6,592.00	581,314.00	567,180.00	5,621.00	572,801.00	-1.5%
8) Plant Services	8000-8999		326,380.46	175,180.60	501,561.06	323,778.00	656,436.00	980,214.00	95.4%
9) Other Outgo	9000-9999	Except 7600-7699	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
10) TOTAL EXPENDITURES			6,176,741.07	1,210,331.94	7,387,073.01	6,247,247.00	1,545,983.00	7,793,230.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			98,891.93	164,020.06	262,911.99	384,339.00	(758,084.00)	(373,745.00)	-242.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,087,656.00	0.00	2,087,656.00	44,937.00	0.00	44,937.00	-97.8%
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	(296,526.00)	296,526.00	0.00	(265,622.00)	265,622.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,384,182.00)	296,526.00	(2,087,656.00)	(310,559.00)	265,622.00	(44,937.00)	-97.8%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,285,290.07)	460,546.06	(1,824,744.01)	73,780.00	(492,462.00)	(418,682.00)	-77.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,654,826.00	375,358.00	8,030,184.00	5,369,535.93	835,904.06	6,205,439.99	-22.7%
2) Ending Balance, June 30 (E + F1e)			5,369,535.93	835,904.06	6,205,439.99	5,443,315.93	343,442.06	5,786,757.99	-6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	200.00	12,015.00	12,215.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	823,889.06	823,889.06	0.00	343,442.06	343,442.06	-58.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Textbook Adoptions Multi-Year	0000	9780	3,786,572.00	0.00	3,786,572.00	4,380,814.00	0.00	4,380,814.00	15.7%
Kindergarten Discovery! 2018-19	0000	9780				350,000.00		350,000.00	
Kindergarten Discovery! 1 Year Reserve	0000	9780				16,520.00		16,520.00	
Program Stabilization Enrichments Res	0000	9780				31,508.00		31,508.00	
Facilities Master Plan Approved Project	0000	9780				1,500,000.00		1,500,000.00	
STRS & PERS Increases 2yrs	0000	9780				500,000.00		500,000.00	
30% Rainy Day Reserve	0000	9780				108,612.00		108,612.00	
Textbook Adoptions Multi-Year	0000	9780				1,874,174.00		1,874,174.00	
Kindergarten Discovery! 2018-19	0000	9780	350,000.00		350,000.00				
Kindergarten Discovery! 2019-20	0000	9780	30,890.00		30,890.00				
Kindergarten Discovery! 2019-20	0000	9780	31,508.00		31,508.00				
Program Stabilization Enrichments Res	0000	9780	1,500,000.00		1,500,000.00				
30% Rainy Day Reserve	0000	9780	1,874,174.00		1,874,174.00				
e) Unassigned/Unappropriated									

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	384,200.40	0.00	384,200.40	313,527.00	0.00	313,527.00	-18.4%
Unassigned/Unappropriated Amount		9790	1,197,563.53	0.00	1,197,563.53	747,974.93	0.00	747,974.93	-37.5%

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<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6230	California Clean Energy Jobs Act	529,529.00	0.00
6300	Lottery: Instructional Materials	82,477.00	102,966.00
6500	Special Education	143,247.61	148,517.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	43,579.40	52,097.40
9010	Other Restricted Local	25,056.05	39,861.05
<b>Total, Restricted Balance</b>		<b>823,889.06</b>	<b>343,442.06</b>

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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	189,270.00	178,405.00	-5.7%
5) TOTAL, REVENUES			189,270.00	178,405.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,938.44	89,284.00	-16.5%
3) Employee Benefits		3000-3999	59,935.48	45,828.00	-23.5%
4) Books and Supplies		4000-4999	7,456.00	7,606.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	6,047.00	5,915.00	-2.2%
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			180,376.92	148,633.00	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			8,893.08	29,772.00	234.8%
<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>			8,893.08	29,772.00	234.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,939.00	85,832.08	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,939.00	85,832.08	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,939.00	85,832.08	11.6%
2) Ending Balance, June 30 (E + F1e)			85,832.08	115,604.08	34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	85,832.08	115,604.08	34.7%
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	132,624.82		
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	12.00		
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			132,636.82		
<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)			132,636.82		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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>			<b>0.00</b>	<b>0.00</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	0.00	0.00	0.0%
Interest		8660	797.00	405.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	188,473.00	178,000.00	-5.6%
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>			<b>189,270.00</b>	<b>178,405.00</b>	<b>-5.7%</b>
<b>TOTAL, REVENUES</b>			<b>189,270.00</b>	<b>178,405.00</b>	<b>-5.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	96,295.82	75,056.00	-22.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,642.62	14,228.00	33.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>106,938.44</b>	<b>89,284.00</b>	<b>-16.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	1,321.00	New
PERS		3201-3202	17,261.80	14,609.00	-15.4%
OASDI/Medicare/Alternative		3301-3302	8,406.94	6,184.00	-26.4%
Health and Welfare Benefits		3401-3402	32,673.10	22,782.00	-30.3%
Unemployment Insurance		3501-3502	57.69	47.00	-18.5%
Workers' Compensation		3601-3602	1,535.95	885.00	-42.4%
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>			<b>59,935.48</b>	<b>45,828.00</b>	<b>-23.5%</b>
<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	6,856.00	6,994.00	2.0%
Noncapitalized Equipment		4400	600.00	612.00	2.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,456.00</b>	<b>7,606.00</b>	<b>2.0%</b>

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	144.00	144.00	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	5,500.00	5,610.00	2.0%
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	242.00	0.00	-100.0%
Communications		5900	161.00	161.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,047.00</b>	<b>5,915.00</b>	<b>-2.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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>180,376.92</b>	<b>148,633.00</b>	<b>-17.6%</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>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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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	41,294.00	41,294.00	0.0%
3) Other State Revenue		8300-8599	2,901.00	2,901.00	0.0%
4) Other Local Revenue		8600-8799	36,613.00	36,613.00	0.0%
5) TOTAL, REVENUES			80,808.00	80,808.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,654.31	25,198.00	-5.5%
3) Employee Benefits		3000-3999	9,273.14	9,251.00	-0.2%
4) Books and Supplies		4000-4999	64,366.55	64,369.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,569.25	1,571.00	0.1%
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			101,863.25	100,389.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,055.25)	(19,581.00)	-7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,766.00	19,766.00	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			19,766.00	19,766.00	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>			(1,289.25)	185.00	-114.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,467.00	13,177.75	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,467.00	13,177.75	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,467.00	13,177.75	-8.9%
2) Ending Balance, June 30 (E + F1e)			13,177.75	13,362.75	1.4%
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			13,177.75	13,362.75	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	11,341.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,341.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			11,341.35		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	41,294.00	41,294.00	0.0%
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>41,294.00</b>	<b>41,294.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,901.00	2,901.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,901.00</b>	<b>2,901.00</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	36,500.00	36,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113.00	113.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,613.00</b>	<b>36,613.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>80,808.00</b>	<b>80,808.00</b>	<b>0.0%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	26,654.31	25,198.00	-5.5%
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>			<b>26,654.31</b>	<b>25,198.00</b>	<b>-5.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,608.68	2,820.00	8.1%
OASDI/Medicare/Alternative		3301-3302	2,073.77	1,930.00	-6.9%
Health and Welfare Benefits		3401-3402	4,200.54	4,237.00	0.9%
Unemployment Insurance		3501-3502	15.62	14.00	-10.4%
Workers' Compensation		3601-3602	374.53	250.00	-33.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,273.14</b>	<b>9,251.00</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	331.35	332.00	0.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	64,035.20	64,037.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,366.55</b>	<b>64,369.00</b>	<b>0.0%</b>

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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	1,569.25	1,571.00	0.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,569.25</b>	<b>1,571.00</b>	<b>0.1%</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>101,863.25</b>	<b>100,389.00</b>	<b>-1.4%</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>					
From: General Fund		8916	19,766.00	19,766.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>19,766.00</b>	<b>19,766.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>19,766.00</b>	<b>19,766.00</b>	<b>0.0%</b>

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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	19,507.00	19,507.00	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	500.00	100.00	-80.0%
5) TOTAL, REVENUES			20,007.00	19,607.00	-2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,000.00	1,000.00	0.0%
3) Employee Benefits		3000-3999	250.00	272.00	8.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,983.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,233.00	1,272.00	-98.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,226.00)	18,335.00	-142.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,171.00	25,171.00	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			25,171.00	25,171.00	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>			(18,055.00)	43,506.00	-341.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,006.00	50,951.00	-26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,006.00	50,951.00	-26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,006.00	50,951.00	-26.2%
2) Ending Balance, June 30 (E + F1e)			50,951.00	94,457.00	85.4%
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					
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	50,951.00	94,457.00	85.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	54,673.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			54,673.25		
<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)			54,673.25		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			19,507.00	19,507.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	100.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	100.00	-80.0%
<b>TOTAL, REVENUES</b>			20,007.00	19,607.00	-2.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,000.00	1,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	156.00	182.00	16.7%
OASDI/Medicare/Alternative		3301-3302	78.00	78.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	2.00	0.0%
Workers' Compensation		3601-3602	14.00	10.00	-28.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>250.00</b>	<b>272.00</b>	<b>8.8%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,983.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,983.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>TOTAL, EXPENDITURES</b>			<b>63,233.00</b>	<b>1,272.00</b>	<b>-98.0%</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	25,171.00	25,171.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			25,171.00	25,171.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			25,171.00	25,171.00	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	3,700.00	5,000.00	35.1%
5) TOTAL, REVENUES			3,700.00	5,000.00	35.1%
<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>			3,700.00	5,000.00	35.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,700.00	5,000.00	35.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	508,549.00	512,249.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,549.00	512,249.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,549.00	512,249.00	0.7%
2) Ending Balance, June 30 (E + F1e)			512,249.00	517,249.00	1.0%
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					
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	512,249.00	517,249.00	1.0%
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	513,518.21		
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			513,518.21		
<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)			513,518.21		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,700.00	5,000.00	35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,700.00	5,000.00	35.1%
<b>TOTAL, REVENUES</b>			3,700.00	5,000.00	35.1%

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	5,900.00	7,900.00	33.9%
5) TOTAL, REVENUES			5,900.00	7,900.00	33.9%
<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>			5,900.00	7,900.00	33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,900.00	7,900.00	33.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	803,792.00	809,692.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,792.00	809,692.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,792.00	809,692.00	0.7%
2) Ending Balance, June 30 (E + F1e)			809,692.00	817,592.00	1.0%
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	809,692.00	817,592.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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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	811,646.63		
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			811,646.63		
<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)			811,646.63		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,900.00	7,900.00	33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,900.00</b>	<b>7,900.00</b>	<b>33.9%</b>
<b>TOTAL, REVENUES</b>			<b>5,900.00</b>	<b>7,900.00</b>	<b>33.9%</b>

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	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	321.00	0.00	-100.0%
5) TOTAL, REVENUES			321.00	0.00	-100.0%
<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	36,356.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,356.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,035.00)	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%

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>			(36,035.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,035.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,035.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,035.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,663.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,663.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,663.95		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	321.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>321.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>321.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>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	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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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	36,356.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			36,356.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			36,356.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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	15,380.00	1,100.00	-92.8%
5) TOTAL, REVENUES			15,380.00	1,100.00	-92.8%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,818.00	1,818.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,818.00	1,818.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,562.00	(718.00)	-105.3%
<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%

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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>			13,562.00	(718.00)	-105.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	109,762.00	123,324.00	12.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			109,762.00	123,324.00	12.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			109,762.00	123,324.00	12.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	123,324.00	122,606.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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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	115,748.99		
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			115,748.99		
<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)			115,748.99		

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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	380.00	1,100.00	189.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	15,000.00	0.00	-100.0%
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>			15,380.00	1,100.00	-92.8%
<b>TOTAL, REVENUES</b>			15,380.00	1,100.00	-92.8%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	1,818.00	1,818.00	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>1,818.00</b>	<b>1,818.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,818.00</b>	<b>1,818.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	0.00	-100.0%
<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>			1.00	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%



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>			1.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6.00	7.00	16.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6.00	7.00	16.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6.00	7.00	16.7%
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	7.00	7.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6.31		
<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)			6.31		

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	1.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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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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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	26,000.00	5,000.00	-80.8%
5) TOTAL, REVENUES			26,000.00	5,000.00	-80.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,465.00	4,500.00	0.8%
3) Employee Benefits		3000-3999	1,232.00	1,206.00	-2.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,984.20	20,000.00	-80.0%
6) Capital Outlay		6000-6999	929,723.85	125,760.00	-86.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,035,405.05	151,466.00	-85.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,009,405.05)	(146,466.00)	-85.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,042,719.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,042,719.00	0.00	-100.0%

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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>			1,033,313.95	(146,466.00)	-114.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,295,935.00	3,329,248.95	45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,295,935.00	3,329,248.95	45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,295,935.00	3,329,248.95	45.0%
2) Ending Balance, June 30 (E + F1e)			3,329,248.95	3,182,782.95	-4.4%
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	3,329,248.95	3,182,782.95	-4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,624,996.53		
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			3,624,996.53		
<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)			3,624,996.53		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,000.00	5,000.00	-80.8%
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>			<b>26,000.00</b>	<b>5,000.00</b>	<b>-80.8%</b>
<b>TOTAL, REVENUES</b>			<b>26,000.00</b>	<b>5,000.00</b>	<b>-80.8%</b>

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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	4,465.00	4,500.00	0.8%
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>			<b>4,465.00</b>	<b>4,500.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	777.00	813.00	4.6%
OASDI/Medicare/Alternative		3301-3302	383.00	345.00	-9.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	3.00	0.0%
Workers' Compensation		3601-3602	69.00	45.00	-34.8%
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>			<b>1,232.00</b>	<b>1,206.00</b>	<b>-2.1%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	3,054.20	0.00	-100.0%
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	96,930.00	20,000.00	-79.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>99,984.20</b>	<b>20,000.00</b>	<b>-80.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	40,812.20	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	695,098.32	103,760.00	-85.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	193,813.33	22,000.00	-88.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>929,723.85</b>	<b>125,760.00</b>	<b>-86.5%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,035,405.05</b>	<b>151,466.00</b>	<b>-85.4%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,042,719.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,042,719.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,042,719.00	0.00	-100.0%

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)	35.44	35.44	35.44	31.68	31.68	36.40
<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>	35.44	35.44	35.44	31.68	31.68	36.40
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	1.89	1.89	1.89	0.79	0.79	0.79
c. Special Education-NPS/LCI	1.71	1.71	1.71	0.00	0.00	0.00
d. Special Education Extended Year	0.69	0.69	0.69	0.17	0.17	0.17
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>	4.29	4.29	4.29	0.96	0.96	0.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	39.73	39.73	39.73	32.64	32.64	37.36
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	668.36	668.36	668.36	660.64	660.64	660.64
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	668.36	668.36	668.36	660.64	660.64	660.64
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	668.36	668.36	668.36	660.64	660.64	660.64

**ACTUAL AND PROJECTED MONTHLY CASH FLOW  
CURRENT FISCAL YEAR**

	Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	
A.	BEGINNING CASH	7,881,082	7,653,536	7,246,480	7,254,682	7,019,671	6,641,972	7,147,790	7,007,667	6,408,737	6,745,647	6,447,688	6,267,712					
		<p><b>For First Interim (through October 31) or Second Interim (through January 31): Enter actual data from your Cashflow Summary Report or other more detailed reports for revenues and expenditures, as well as balance sheet account net change.</b></p> <p><i>If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available</i></p>																
B.	REVENUES																	
	LCFF Sources:																	
	StateAid/ EPA/ transfers	8011-8099	-	297,697	856,169	535,854	535,854	856,167	535,854	494,536	762,853	494,536	576,701	297,697			6,243,919	6,243,919
	LCFF Sources:																	
	Property Taxes	802x-804x	-	-	1	-	-	11,363	2,800	1	6,167	371	74			20,778	20,778	
	Federal Revenue	8100-8299	-	(334,083)	67,918	1,656	-	44,661	28,190	144	355,032	-	-			163,519	163,519	
	Other State Revenue	8300-8599	-	227	-	33,750	11,102	422,349	33,911	-	33,345	64,834	21,753	10,980		632,250	632,250	
	Other Local Revenue	8600-8792	-	3,208	5,971	68,854	11,727	39,438	92,801	32,450	15,335	48,342	59,359	2,313		379,797	379,797	
	Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
	<b>TOTAL REVENUES</b>		-	(32,951)	930,059	640,114	558,683	1,373,978	693,556	527,131	1,166,567	613,879	658,184	311,064	-	-	7,440,263	7,440,263
C.	EXPENDITURES																	
	Certificated Salaries	1000-1999	39,315	38,609	485,604	492,240	505,627	502,322	494,149	686,183	513,989	500,875	484,786	48,754		4,792,453	4,792,453	
	Classified Salaries	2000-2999	26,230	48,501	62,018	57,124	60,694	57,441	55,724	84,998	56,504	54,294	58,152	2,309		623,990	623,990	
	Employee Benefits	3000-3999	28,424	39,073	171,299	172,492	176,962	174,079	172,759	199,242	175,496	173,330	171,276	8,764		1,663,196	1,663,196	
	Books and Supplies	4000-4999	3,145	47,481	60,111	7,646	27,326	12,965	10,249	3,173	10,416	8,240	22,459	17,998		231,209	231,209	
	Svcs/Other Oper Exps	5000-5999	68,996	200,440	142,825	145,622	165,772	121,353	100,799	152,466	73,250	175,099	76,487	17,772		1,440,882	1,440,882	
	Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	25,000	-		25,000	25,000	
	Other Outgo	7000-7999	61,437	-	-	-	-	-	-	-	-	-	-	-		61,437	61,437	
	<b>TOTAL EXPENDITURES</b>		227,547	374,104	921,857	875,124	936,381	868,160	833,680	1,126,061	829,656	911,838	838,160	95,597	-	-	8,838,167	8,838,167
																<b>Net Change for the Year: Objects 9xxx</b>		
D-1	CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																	
	Revolving Cash		9130															
	Accounts Receivable		9210-9299															
	Due from Other Funds		9310-9319															
	Stores		932X															
	Prepaid Expenditures		9330															
	<b>TOTAL CHANGES IN ASSETS</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
D-2	CHANGES IN LIABILITIES: (INCREASE)/DECREASE																	
	Accounts Payable/ Payroll/Due to Govt		9500-9599															
	Due to Other Funds		9610															
	Temporary Loans		9615															
	TRAN Payable		9641															
	Unearned Revenue		9650-9659															
	<b>TOTAL CHANGE IN LIABILITIES</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
D-3	AUDIT ADJUSTMENT		97xx															
	<b>NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
E.	<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>		(227,547)	(407,055)	8,201	(235,011)	(377,698)	505,818	(140,123)	(598,930)	336,910	(297,959)	(179,977)	215,466		(1,397,904)	(1,397,904)	
F.	ENDING CASH (A + E)		7,653,536	7,246,480	7,254,682	7,019,671	6,641,972	7,147,790	7,007,667	6,408,737	6,745,647	6,447,688	6,267,712	6,483,178				
G.	ENDING CASH, PLUS ACCRUALS															5,085,274		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	44,937.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,766.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,171.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	44,937.00	44,937.00		

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

Gravenstein Union Elementary

Sonoma County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

**LCFF Calculator Universal Assumptions**  
**Gravenstein Union Elementary (70714) - District Budget**

<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
Base Grant	277,122	248,470	247,279
Grade Span Adjustment	28,064	24,269	24,914
Supplemental Grant	23,133	23,096	24,252
Concentration Grant	-	-	-
Add-ons	59,509	59,509	59,509
<b>Total Target</b>	<b>387,828</b>	<b>355,344</b>	<b>355,954</b>
<b>Transition Components:</b>			
Target	\$ 387,828	\$ 355,344	\$ 355,954
Funded Based on Target Formula <i>(based on prior)</i>	TRUE	TRUE	TRUE
Floor	818,910	795,335	790,540
<i>Remaining Need after Gap (informational only)</i>			
Current Year Gap Funding	-	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	237,686	316,914	316,914
Additional State Aid	193,397	123,077	117,672
<b>Total LCFF Entitlement</b>	<b>\$ 818,911</b>	<b>\$ 795,335</b>	<b>\$ 790,540</b>

<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 632,303	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	34,278	27,702	25,390
<i>Local Revenue Sources:</i>			
8021 to 8089 - Property Taxes	2,846,037	2,874,497	2,903,242
8096 - In-Lieu of Property Taxes	(2,693,707)	(2,739,166)	(2,770,394)
<b>Property Taxes net of in-lieu</b>	<b>152,330</b>	<b>135,331</b>	<b>132,848</b>
<b>TOTAL FUNDING</b>	<b>\$ 818,911</b>	<b>\$ 795,335</b>	<b>\$ 790,540</b>
<i>Basic Aid Status</i>			
	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 818,911</b>	<b>\$ 795,335</b>	<b>\$ 790,540</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 34,278	\$ 27,702	\$ 25,390

<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Agency Unduplicated Pupil Count	14.00	14.00	14.00
COE Unduplicated Pupil Count	1.00	1.00	1.00
<b>Total Unduplicated pupil Count</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
Rolling %, Supplemental Grant	37.9000%	42.3400%	44.5500%
Rolling %, Concentration Grant	37.9000%	42.3400%	44.5500%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	36.40	30.72	30.72
Grades 4-6	-	0.96	0.96
Grades 7-8	0.96	0.96	-
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>37.36</b>	<b>32.64</b>	<b>31.68</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>37.36</b>	<b>32.64</b>	<b>31.68</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	31.68	30.72	30.72
Grades 4-6	-	0.96	0.96
Grades 7-8	0.96	0.96	-
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>32.64</b>	<b>32.64</b>	<b>31.68</b>
Funded Difference (Funded ADA less Actual ADA)	4.72	-	-

<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 23,133	\$ 23,096	\$ 24,252
Current year Percentage to Increase or Improve S	3.14%	3.24%	3.43%

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Gravenstein Union Elementary (70714) - District Budget Year 2018-19

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>2,791,709</b>	<b>2,846,037</b>	<b>2,874,497</b>	<b>2,903,242</b>
Less In-Lieu transfer	\$ (2,630,876)	\$ (2,693,707)	\$ (2,739,166)	\$ (2,770,394)
<b>Total Local Revenue</b>	<b>\$ 160,833</b>	<b>\$ 152,330</b>	<b>\$ 135,331</b>	<b>\$ 132,848</b>
Statewide 90th percentile rate	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-
Funded Based on Target Formula	TRUE	TRUE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2017-18	2018-19	2019-20	2020-21
District Enrollment	38	33	33	32
COE Enrollment	5	1	1	1
Total Enrollment	43	34	34	33
District Unduplicated Pupil Count	14	14	14	14
COE Unduplicated Pupil Count	3	1	1	1
Total Unduplicated Pupil Count	17	15	15	15
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	39.53%	44.12%	44.12%	45.45%
<b>Unduplicated Pupil Percentage (%)</b>	<b>38.24%</b>	<b>37.90%</b>	<b>42.34%</b>	<b>44.55%</b>

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use;	2017-18	2018-19	2019-20	2020-21
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	P-2	35.44	30.72	30.72	30.72
Grades 4-6	(Annual for Special	-	-	-	-
Grades 7-8	Day Class	-	-	-	-
Grades 9-12	extended year)	-	-	-	-
<b>Non Public School, NPS-Licensed Children Institutions, Community Day School:</b>					
Grades TK-3		-	-	-	-
Grades 4-6	Annual	0.37	-	-	-
Grades 7-8		-	0.96	0.96	-
Grades 9-12		-	-	-	-
<b>SUBTOTAL</b>		<b>35.81</b>	<b>31.68</b>	<b>31.68</b>	<b>30.72</b>
<b>County operated (Community School, Special Ed):</b>					
Grades TK-3		1.05	0.96	-	-
Grades 4-6		1.91	-	0.96	0.96
Grades 7-8	P-2 / Annual	1.28	-	-	-
Grades 9-12		-	-	-	-
<b>TOTAL</b>		<b>40.05</b>	<b>32.64</b>	<b>32.64</b>	<b>31.68</b>
<b>RATIO: District ADA to Enrollment</b>		<b>0.9424</b>	<b>0.9600</b>	<b>0.9600</b>	<b>0.9600</b>
<b>RATIO: Combined ADA to Enrollment</b>		<b>0.9314</b>	<b>0.9600</b>	<b>0.9600</b>	<b>0.9600</b>

**PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**

ADA transfer: Student from District to Charter (cross fiscal year)

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	29.17	29.17	29.17	29.17
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
	29.17	29.17	29.17	29.17

ADA transfer: Student from Charter to District (cross fiscal year)

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Gravenstein Union Elementary (70714) - District Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	29.55	29.55	29.55	29.55
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
A-11	29.55	29.55	29.55	29.55
A-12	-	-	-	-
A-13	-	-	-	-
A-14	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	(0.38)	(0.38)	(0.38)	(0.38)

**LCFF ADA**

	2017-18	2018-19	2019-20	2020-21
<b>ADA Guarantee - Prior Year</b>				
Grades TK-3	36.11	35.44	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>LCFF Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>

	2017-18	2018-19	2019-20	2020-21
<b>ADA Guarantee - Current Year</b>				
Grades TK-3	35.44	30.72	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>LCFF Subtotal</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>	<b>30.72</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>	<b>30.72</b>

<b>Change in LCFF ADA</b> (excludes NSS ADA)	(0.67) Decline	(4.72) Decline	- No Change	- No Change
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<b>Funded LCFF ADA</b>				
Grades TK-3	36.11	35.44	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>
	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>

<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>

<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	1.05	0.96	-	-
Grades 4-6	2.28	-	0.96	0.96
Grades 7-8	1.28	0.96	0.96	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>4.61</b>	<b>1.92</b>	<b>1.92</b>	<b>0.96</b>

<b>Combined Total</b>				
Grades TK-3	37.16	36.40	30.72	30.72
Grades 4-6	2.28	-	0.96	0.96
Grades 7-8	1.28	0.96	0.96	-
Grades 9-12	-	-	-	-
<b>Total</b>	<b>40.72</b>	<b>37.36</b>	<b>32.64</b>	<b>31.68</b>



**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Gravenstein Union Elementary (70714) - District Budget Year 2018-19

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>2,791,709</b>	<b>2,846,037</b>	<b>2,874,497</b>	<b>2,903,242</b>
Less In-Lieu transfer	\$ (2,630,876)	\$ -	\$ -	\$ -
<b>Total Local Revenue</b>	<b>\$ 160,833</b>	<b>\$ 2,846,037</b>	<b>\$ 2,874,497</b>	<b>\$ 2,903,242</b>
Statewide 90th percentile rate	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-
Funded Based on Target Formula	TRUE	TRUE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2017-18	2018-19	2019-20	2020-21
District Enrollment	38	33	33	32
COE Enrollment	5	1	1	1
Total Enrollment	43	34	34	33
District Unduplicated Pupil Count	14	14	14	14
COE Unduplicated Pupil Count	3	1	1	1
Total Unduplicated Pupil Count	17	15	15	15
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	39.53%	44.12%	44.12%	45.45%
<b>Unduplicated Pupil Percentage (%)</b>	<b>38.24%</b>	<b>37.90%</b>	<b>42.34%</b>	<b>44.55%</b>

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:	2017-18	2018-19	2019-20	2020-21
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	P-2	35.44	30.72	30.72	30.72
Grades 4-6	(Annual for Special	-	-	-	-
Grades 7-8	Day Class	-	-	-	-
Grades 9-12	extended year)	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3	Annual	-	-	-	-
Grades 4-6		0.37	-	-	-
Grades 7-8		-	0.96	0.96	-
Grades 9-12		-	-	-	-
<b>SUBTOTAL</b>		<b>35.81</b>	<b>31.68</b>	<b>31.68</b>	<b>30.72</b>
County operated (Community School, Special Ed):					
Grades TK-3	P-2 / Annual	1.05	0.96	-	-
Grades 4-6		1.91	-	0.96	0.96
Grades 7-8		1.28	-	-	-
Grades 9-12		-	-	-	-
<b>TOTAL</b>		<b>40.05</b>	<b>32.64</b>	<b>32.64</b>	<b>31.68</b>
<b>RATIO: District ADA to Enrollment</b>		<b>0.9424</b>	<b>0.9600</b>	<b>0.9600</b>	<b>0.9600</b>
<b>RATIO: Combined ADA to Enrollment</b>		<b>0.9314</b>	<b>0.9600</b>	<b>0.9600</b>	<b>0.9600</b>

**PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT**

ADA transfer: Student from District to Charter (cross fiscal year)

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	29.17	29.17	29.17	29.17
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
	29.17	29.17	29.17	29.17

ADA transfer: Student from Charter to District (cross fiscal year)

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Gravenstein Union Elementary (70714) - District Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	29.55	29.55	29.55	29.55
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	(0.38)	(0.38)	(0.38)	(0.38)

**LCFF ADA**

	2017-18	2018-19	2019-20	2020-21
<b>ADA Guarantee - Prior Year</b>				
Grades TK-3	36.11	35.44	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>LCFF Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>

	2017-18	2018-19	2019-20	2020-21
<b>ADA Guarantee - Current Year</b>				
Grades TK-3	35.44	30.72	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>LCFF Subtotal</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>	<b>30.72</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>	<b>30.72</b>

<b>Change in LCFF ADA</b> (excludes NSS ADA)	(0.67) Decline	(4.72) Decline	- No Change	- No Change
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	2017-18	2018-19	2019-20	2020-21
<b>Funded LCFF ADA</b>				
Grades TK-3	36.11	35.44	30.72	30.72
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>36.11</b>	<b>35.44</b>	<b>30.72</b>	<b>30.72</b>
	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>

	2017-18	2018-19	2019-20	2020-21
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>

	2017-18	2018-19	2019-20	2020-21
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	1.05	0.96	-	-
Grades 4-6	2.28	-	0.96	0.96
Grades 7-8	1.28	0.96	0.96	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<b>4.61</b>	<b>1.92</b>	<b>1.92</b>	<b>0.96</b>

	2017-18	2018-19	2019-20	2020-21
<b>Combined Total</b>				
Grades TK-3	37.16	36.40	30.72	30.72
Grades 4-6	2.28	-	0.96	0.96
Grades 7-8	1.28	0.96	0.96	-
Grades 9-12	-	-	-	-
<b>Total</b>	<b>40.72</b>	<b>37.36</b>	<b>32.64</b>	<b>31.68</b>

Gravenstein Union Elementary (70714) - District Budget Year 2018-19

IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data tab.  
 For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA  
 1. Property Taxes per ADA  
 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)  
 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)  
 For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of pr on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.  
 1. Property taxes per ADA x District of Residence ADA  
 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)  
 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2017-18	2018-19	2019-20	2020-21
Local Property Taxes	\$ 2,791,709	\$ 2,846,037	\$ 2,874,497	\$ 2,903,242
Less: RDA Incl. in Prop. Taxes	\$ -			
Local Property Taxes less RDA	\$ 2,791,709	\$ 2,846,037	\$ 2,874,497	\$ 2,903,242
District LCFF ADA	40.72	37.36	32.64	31.68
Total Charter LCFF ADA	666.08	660.64	660.64	660.64
Total LCFF ADA	706.80	698.00	693.28	692.32
Property Taxes per ADA	\$ 3,949.79	\$ 4,077.42	\$ 4,146.23	\$ 4,193.50
Funding Method:				
Property Taxes per ADA	\$ -	\$ 2,693,707	\$ 2,739,166	\$ 2,770,394
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	2,630,876	-	-	-
Alternative Calculation Tool				
In-Lieu of Property Tax Transfer	\$ 2,630,876	\$ 2,693,707	\$ 2,739,166	\$ 2,770,394

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid

1. Gravenstein Elementary	\$ -	\$ 1,715,004	\$ 1,743,946	\$ 1,763,828
1. Property Taxes per ADA				
ADA	\$ -	420.61	420.61	420.61
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District		420.61	420.61	420.61
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

2. Hillcrest Middle School	\$ -	\$ 978,703	\$ 995,220	\$ 1,006,566
1. Property Taxes per ADA				
ADA	\$ -	240.03	240.03	240.03
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District		240.03	240.03	240.03
Floor + CY Gap for District of Residence				
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

Gravenstein Union Elementary (70714) - District Budget Year 2018-19

EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>			
A-1 Total ADA for EPA Minimum	37.36	32.64	31.68
A-2 Minimum Funding per ADA	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	7,472	6,528	6,336
<b>EPA PROPORTIONATE SHARE CAP</b>			
Adjusted Total Revenue Limit	186,608	163,033	158,238
Current Year Adjusted NSS Allowance	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	186,608	163,033	158,238
B-2 Local Revenue/In-lieu of Property Taxes	152,330	135,331	132,848
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	34,278	27,702	25,390
<b>EPA PROPORTIONATE SHARE</b>			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	186,608	163,033	158,238
C-2 Statewide EPA Proportionate Share Ratio	24.000000000%	24.000000000%	24.000000000%
C-3 EPA Proportionate Share (C-1 * C-2)	44,786	39,128	37,977
<b>EPA ENTITLEMENT</b>			
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	34,278	27,702	25,390
D-2 Miscellaneous Adjustments**	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	34,278	27,702	25,390
D-4 Prior Year Annual Adjustment	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	34,278	27,702	25,390
C-2 Statewide EPA Proportionate Share Ratio (Annual) Adjusted EPA Allocation (used to calculate LCFF Revenue)	34,278	27,702	25,390

Gravenstein Union Elementary (70714) - District Budget Year 2018-19

EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>Calculation of Net State Aid before Minimum State Aid</b>			
Phase-In Entitlement	625,514	672,258	672,868
Less Property Taxes/In-Lieu	152,330	135,331	132,848
Gross State Aid	473,184	536,927	540,020
Less EPA Allocation	34,278	27,702	25,390
Net State Aid	438,906	509,225	514,630
<b>Minimum State Aid</b>			
Adjusted Total Revenue Limit	186,609	163,033	158,238
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	152,330	135,331	132,848
Less EPA Allocation	34,278	27,702	25,390
Revenue Limit Minimum State Aid	1	-	-
Categorical Minimum State Aid	632,302	632,302	632,302
Minimum State Aid Guarantee	632,303	632,302	632,302
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-
<b>LCFF State Aid</b>	<b>632,303</b>	<b>632,302</b>	<b>632,302</b>
<b>EPA in Excess to LCFF Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LCFF Calculator Universal Assumptions**  
**Gravenstein Elementary (6051742) - Gra**

<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
Base Grant	3,133,794	3,214,183	3,300,040
Grade Span Adjustment	202,773	207,770	213,293
Supplemental Grant	150,079	164,596	171,662
Concentration Grant	-	-	-
Add-ons	-	-	-
<b>Total Target</b>	<b>3,486,646</b>	<b>3,586,549</b>	<b>3,684,995</b>
<b>Transition Components:</b>			
Target	\$ 3,486,646	\$ 3,586,549	\$ 3,684,995
Funded Based on Target Formula <i>(based on prior</i>	FALSE	TRUE	TRUE
Floor	3,273,166	3,486,647	3,486,647
<i>Remaining Need after Gap (informational only)</i>			
Current Year Gap Funding	213,480	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 3,486,646</b>	<b>\$ 3,586,549</b>	<b>\$ 3,684,995</b>

<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 1,326,065	\$ 1,425,968	\$ 1,524,414
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	445,577	416,635	396,753
<b>Local Revenue Sources:</b>			
8021 to 8089 - Property Taxes	-	-	-
8096 - In-Lieu of Property Taxes	1,715,004	1,743,946	1,763,828
<i>Property Taxes net of in-lieu</i>	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 3,486,646</b>	<b>\$ 3,586,549</b>	<b>\$ 3,684,995</b>
<i>Basic Aid Status</i>			
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 3,486,646</b>	<b>\$ 3,586,549</b>	<b>\$ 3,684,995</b>
8072 - EPA Receipts <i>(for budget &amp; cashflow)</i>	\$ 445,577	\$ 416,635	\$ 396,753

<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Agency Unduplicated Pupil Count	107.00	107.00	107.00
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated pupil Count	107.00	107.00	107.00
Rolling %, Supplemental Grant	22.4900%	24.0500%	24.4300%
Rolling %, Concentration Grant	22.4900%	24.0500%	24.4300%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	263.00	263.00	263.00
Grades 4-6	157.61	157.61	157.61
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>420.61</b>	<b>420.61</b>	<b>420.61</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>420.61</b>	<b>420.61</b>	<b>420.61</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	263.00	263.00	263.00
Grades 4-6	157.61	157.61	157.61
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>420.61</b>	<b>420.61</b>	<b>420.61</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-

<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concent \$	150,079	164,596	171,662
Current year Percentage to Increase or Improve S	4.50%	4.81%	4.89%

**Charter School Data Elements required to calculate the LCFF**  
**Gravenstein Elementary (6051742) - Gravenstein Elementary Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 1,675,896	1,715,004	1,743,946	1,763,828
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	A-1, A-2, A-3 438	438	438	438
Unduplicated Pupil Count	B-1, B-2, B-3 102	107	107	107
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	23.29%	24.43%	24.43%	24.43%
Unduplicated Pupil Percentage (%)	20.93%	22.49%	24.05%	24.43%

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Percentage (%)	D-3 / H-3 38.24%	37.90%	42.34%	44.55%
Unduplicated Pupil Percentage: Supplemental Grant	20.93%	22.49%	24.05%	24.43%
Unduplicated Pupil Percentage: Concentration Grant	20.93%	22.49%	24.05%	24.43%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	B-1 266.69	263.00	263.00	263.00
Grades 4-6	B-2 157.61	157.61	157.61	157.61
Grades 7-8	B-3 -	-	-	-
Grades 9-12	B-4 -	-	-	-
SUBTOTAL ADA	424.30	420.61	420.61	420.61
<b>RATIO: ADA to Enrollment</b>	0.97	0.96	0.96	0.96

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1 -	-	-	-
Minimum State Aid Adjustments	G-2 -	-	-	-
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE

**Charter School Data Elements required to calculate the LCFF**  
**Gravenstein Elementary (6051742) - Gravenstein Elementary Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 1,675,896			
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	A-1, A-2, A-3 438	438	438	438
Unduplicated Pupil Count	B-1, B-2, B-3 102	107	107	107
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	23.29%	24.43%	24.43%	24.43%
Unduplicated Pupil Percentage (%)	20.93%	22.49%	24.05%	24.43%

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Percentage (%)	D-3 / H-3 38.24%	37.90%	42.34%	44.55%
Unduplicated Pupil Percentage: Supplemental Grant	20.93%	22.49%	24.05%	24.43%
Unduplicated Pupil Percentage: Concentration Grant	20.93%	22.49%	24.05%	24.43%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	B-1 266.69	263.00	263.00	263.00
Grades 4-6	B-2 157.61	157.61	157.61	157.61
Grades 7-8	B-3 -	-	-	-
Grades 9-12	B-4 -	-	-	-
SUBTOTAL ADA	424.30	420.61	420.61	420.61
RATIO: ADA to Enrollment	0.97	0.96	0.96	0.96

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1 -	-	-	-
Minimum State Aid Adjustments	G-2 -	-	-	-
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE



Gravenstein Elementary (6051742) - Gravenstein Elementary Budget Year 2018-19		43252		v19.1a		2018-19		2019-20		43252		v19.1a		2020-21				
LOCAL CONTROL FUNDING FORMULA																		
CALCULATE LCFF TARGET				COLA 3,000%				COLA 2,570%				COLA 2,670%						
Unduplicated as % of Enrollment		3 yr average		22.49%		22.49%		24.05%		24.05%		24.43%		24.43%				
		ADA		Base		Gr Span		Supp		Concen		TARGET		TARGET				
Grades TK-3	263.00	7,409	771	368	-	2,248,107	263.00	7,599	790	404	-	2,312,430	263.00	7,802	811	421	-	2,375,898
Grades 4-6	157.61	7,520		338	-	1,238,539	157.61	7,713		371	-	1,274,118	157.61	7,919		387	-	1,309,096
Grades 7-8	-	7,744		348	-	-	-	7,943		382	-	-	-	8,155		398	-	-
Grades 9-12	-	8,973	233	414	-	-	-	9,204	239	454	-	-	-	9,450	246	474	-	-
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>420.61</b>	<b>3,133,794</b>	<b>202,773</b>	<b>150,079</b>	<b>-</b>	<b>3,486,646</b>	<b>420.61</b>	<b>3,214,183</b>	<b>207,770</b>	<b>164,596</b>	<b>-</b>	<b>3,586,549</b>	<b>420.61</b>	<b>3,300,040</b>	<b>213,293</b>	<b>171,662</b>	<b>-</b>	<b>3,684,995</b>
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>3,486,646</b>						<b>3,586,549</b>						<b>3,684,995</b>
Funded Based on Target Formula (based on prior year P-2 certification)						<b>FALSE</b>						<b>TRUE</b>						<b>TRUE</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>3/4</b>						<b>100%</b>						<b>100%</b>
<b>CALCULATE LCFF FLOOR</b>																		
Current year Funded ADA times Base per ADA				12-13 Rate	18-19 ADA	2,160,581			12-13 Rate	19-20 ADA	2,160,581			12-13 Rate	20-21 ADA	2,160,581		
Current year Funded ADA times Other RL per ADA				5,136.78	420.61	-			5,136.78	420.61	-			5,136.78	420.61	-		
Necessary Small School Allowance at 12-13 rates				-	420.61	-			-	420.61	-			-	420.61	-		
2012-13 Categoryals				-	-	-			-	-	-			-	-	-		
Floor Adjustments				-	-	-			-	-	-			-	-	-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				443.85	420.61	186,688			443.85	420.61	186,688			443.85	420.61	186,688		
Less Fair Share Reduction				-	-	-			-	-	-			-	-	-		
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-			-	-	-			-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,201.32	420.61	925,897			\$ 2,708.87	420.61	1,139,378			\$ 2,708.87	420.61	1,139,378		
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>3,273,166</b>					<b>3,486,647</b>					<b>3,486,647</b>		
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>																		
LOCAL CONTROL FUNDING FORMULA TARGET						3,486,646					3,586,549					3,684,995		
LOCAL CONTROL FUNDING FORMULA FLOOR						3,273,166					3,486,647					3,486,647		
LCFF Need (LCFF Target less LCFF Floor, if positive)						213,480					-					-		
Current Year Gap Funding						100.00%	213,480				100.00%	-				100.00%	-	
ECONOMIC RECOVERY PAYMENT						-					-					-		
Miscellaneous Adjustments						-					-					-		
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>3,486,646</b>					<b>3,586,549</b>					<b>3,684,995</b>		
<b>CALCULATE STATE AID</b>																		
Transition Entitlement						3,486,646					3,586,549					3,684,995		
Local Revenue (including RDA)						(1,715,004)					(1,743,946)					(1,763,828)		
Gross State Aid						1,771,642					1,842,603					1,921,167		
<b>CALCULATE MINIMUM STATE AID</b>																		
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	18-19 ADA	N/A			12-13 Rate	19-20 ADA	N/A			12-13 Rate	20-21 ADA	N/A		
2012-13 NSS Allowance (deficit)				5,136.78	420.61	2,160,579			5,136.78	420.61	2,160,579			5,136.78	420.61	2,160,579		
Minimum State Aid Adjustments				-	-	-			-	-	-			-	-	-		
Less Current Year Property Taxes/In Lieu				-	-	(1,715,004)			-	-	(1,743,946)			-	-	(1,763,828)		
Subtotal State Aid for Historical RL/Charter General BG						445,575					416,633					396,751		
Categorical funding from 2012-13						-					-					-		
Charter Categorical Block Grant adjusted for ADA						186,688					186,688					186,688		
Minimum State Aid Guarantee						632,263					603,321					583,439		
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																		
Local Control Funding Formula Floor plus Funded Gap						3,486,646					3,486,647					3,486,647		
Minimum State Aid plus Property Taxes including RDA Offset						2,347,267					2,347,267					2,347,267		
Minimum State Aid Prior to Offset						632,263					603,321					583,439		
Total Minimum State Aid with Offset						632,263					603,321					583,439		
<b>TOTAL STATE AID</b>						<b>1,771,642</b>					<b>1,842,603</b>					<b>1,921,167</b>		
<b>Additional State Aid (Additional SA)</b>						-					-					-		
LCFF Phase-In Entitlement (before CDE transfer, Choice & Charter Supplemental)						3,486,646					3,586,549					3,684,995		
<b>CHANGE OVER PRIOR YEAR</b>				5.60%	184,763				2.87%	99,903				2.74%	98,446			
LCFF Entitlement PER ADA						8,289					8,527					8,761		
PER ADA CHANGE OVER PRIOR YEAR				6.52%	507				2.87%	238				2.74%	234			
<b>BASIC AID STATUS (school districts only)</b>						-					-					-		
LCFF SOURCES INCLUDING EXCESS TAXES																		
6/1/2018:04 PM				Increase		2018-19	Calculator		Increase		2019-20			Increase		LCFF Calculator v19.1a		released 2018-12-20 15

Gravenstein Elementary (6051742) - Gravenstein Elementary Budget Year 2018-19		43252		v19.1a		43252		v19.1a	
LOCAL CONTROL FUNDING FORMULA		2018-19		2019-20		2020-21		2020-21	
State Aid	8.96%	145,655	1,771,642	4.01%	70,961	1,842,603	4.26%	78,564	1,921,167
Property Taxes net of in-lieu	0.00%	-	-	0.00%	-	-	0.00%	-	-
Charter in-Lieu Taxes	2.33%	39,108	1,715,004	1.69%	28,942	1,743,946	1.14%	19,882	1,763,828
LCFF pre COE, Choice, Supp	5.60%	184,763	3,486,646	2.87%	99,903	3,586,549	2.74%	98,446	3,684,995

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Gravenstein Elementary (6051742) - Gravenstein Elementary Budget

EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>			
A-1 Total ADA for EPA Minimum	420.61	420.61	420.61
A-2 Minimum Funding per ADA	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	84,122	84,122	84,122
<b>EPA PROPORTIONATE SHARE CAP</b>			
Adjusted Total Revenue Limit	2,160,581	2,160,581	2,160,581
Current Year Adjusted NSS Allowance	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	2,160,581	2,160,581	2,160,581
B-2 Local Revenue/In-lieu of Property Taxes	1,715,004	1,743,946	1,763,828
B-3 EPA Proportionate Share Cap (B-1 - B-2; if less than 0, B-3 = 0)	445,577	416,635	396,753
<b>EPA PROPORTIONATE SHARE</b>			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	2,160,581	2,160,581	2,160,581
C-2 Statewide EPA Proportionate Share Ratio	24.00000000%	24.00000000%	24.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	518,539	518,539	518,539
<b>EPA ENTITLEMENT</b>			
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	445,577	416,635	396,753
D-2 Miscellaneous Adjustments**	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	445,577	416,635	396,753
D-4 Prior Year Annual Adjustment	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	445,577	416,635	396,753
C-2 Statewide EPA Proportionate Share Ratio (Annual) Adjusted EPA Allocation (used to calculate LCFF Revenue)	445,577	416,635	396,753

# Gravenstein Elementary (6051742) - Gravenstein Elementary Budget

## EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>Calculation of Net State Aid before Minimum State Aid</b>			
Phase-In Entitlement	3,486,646	3,586,549	3,684,995
Less Property Taxes/In-Lieu	1,715,004	1,743,946	1,763,828
Gross State Aid	1,771,642	1,842,603	1,921,167
Less EPA Allocation	445,577	416,635	396,753
Net State Aid	1,326,065	1,425,968	1,524,414
<b>Minimum State Aid</b>			
Adjusted Total Revenue Limit	2,160,579	2,160,579	2,160,579
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	1,715,004	1,743,946	1,763,828
Less EPA Allocation	445,577	416,635	396,753
Revenue Limit Minimum State Aid	-	-	-
Categorical Minimum State Aid	186,688	186,688	186,688
Minimum State Aid Guarantee	186,688	186,688	186,688
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-
<b>LCFF State Aid</b>	<b>1,326,065</b>	<b>1,425,968</b>	<b>1,524,414</b>
<b>EPA in Excess to LCFF Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LCFF Calculator Universal Assumptions**  
**Hillcrest Middle (6051759) - Hillcrest Middle School**

<b>Summary of Funding</b>			
	2018-19	2019-20	2020-21
<b>Target Components:</b>			
Base Grant	1,840,648	1,887,928	1,938,329
Grade Span Adjustment	-	-	-
Supplemental Grant	76,497	87,109	91,489
Concentration Grant	-	-	-
Add-ons	-	-	-
<b>Total Target</b>	<b>1,917,145</b>	<b>1,975,037</b>	<b>2,029,818</b>
<b>Transition Components:</b>			
Target	\$ 1,917,145	\$ 1,975,037	\$ 2,029,818
Funded Based on Target Formula <i>(based on prior)</i>	FALSE	TRUE	TRUE
Floor	1,804,810	1,917,144	1,917,144
<b>Remaining Need after Gap (Informational only)</b>			
Current Year Gap Funding	112,335	-	-
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,917,145</b>	<b>\$ 1,975,037</b>	<b>\$ 2,029,818</b>

<b>Components of LCFF By Object Code</b>			
	2018-19	2019-20	2020-21
8011 - State Aid	\$ 645,514	\$ 703,406	\$ 758,187
8011 - Fair Share	-	-	-
8311 & 8590 - Categoricals	-	-	-
EPA (for LCFF Calculation purposes)	292,928	276,411	265,065
<b>Local Revenue Sources:</b>			
8021 to 8089 - Property Taxes	-	-	-
8096 - In-Lieu of Property Taxes	978,703	995,220	1,006,566
<b>Property Taxes net of in-lieu</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDING</b>	<b>\$ 1,917,145</b>	<b>\$ 1,975,037</b>	<b>\$ 2,029,818</b>
<b>Basic Aid Status</b>			
Less: Excess Taxes	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,917,145</b>	<b>\$ 1,975,037</b>	<b>\$ 2,029,818</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 292,928	\$ 276,411	\$ 265,065

<b>Summary of Student Population</b>			
	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>			
Agency Unduplicated Pupil Count	59.00	59.00	59.00
COE Unduplicated Pupil Count	-	-	-
<b>Total Unduplicated pupil Count</b>	<b>59.00</b>	<b>59.00</b>	<b>59.00</b>
Rolling %, Supplemental Grant	20.7800%	23.0700%	23.6000%
Rolling %, Concentration Grant	20.7800%	23.0700%	23.6000%
<b>FUNDED ADA</b>			
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-
Grades 4-6	81.00	81.00	81.00
Grades 7-8	159.03	159.03	159.03
Grades 9-12	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>240.03</b>	<b>240.03</b>	<b>240.03</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>240.03</b>	<b>240.03</b>	<b>240.03</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	-	-	-
Grades 4-6	81.00	81.00	81.00
Grades 7-8	159.03	159.03	159.03
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>240.03</b>	<b>240.03</b>	<b>240.03</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>LCAP Percentage to Increase or Improve Services</b>			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 76,497	\$ 87,109	\$ 91,489
Current year Percentage to Increase or Improve S	4.16%	4.61%	4.72%

**Charter School Data Elements required to calculate the LCFF**  
**Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 954,980	978,703	995,220	1,006,566
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	A-1, A-2, A-3 250	250	250	250
Unduplicated Pupil Count	B-1, B-2, B-3 55	59	59	59
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	22.00%	23.60%	23.60%	23.60%
Unduplicated Pupil Percentage (%)	19.17%	20.78%	23.07%	23.60%

**Concentration Grant Funding Limitation: District of Physical Location**  
 Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Percentage (%)	D-3 / H-3 38.24%	37.90%	42.34%	44.55%
Unduplicated Pupil Percentage:Supplemental Grant	19.17%	20.78%	23.07%	23.60%
Unduplicated Pupil Percentage:Concentration Grant	19.17%	20.78%	23.07%	23.60%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	B-1 -	-	-	-
Grades 4-6	B-2 82.75	81.00	81.00	81.00
Grades 7-8	B-3 159.03	159.03	159.03	159.03
Grades 9-12	B-4 -	-	-	-
SUBTOTAL ADA	241.78	240.03	240.03	240.03
RATIO: ADA to Enrollment	0.97	0.96	0.96	0.96

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1 -	-	-	-
Minimum State Aid Adjustments	G-2 -	-	-	-
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE

# Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018

## EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>			
A-1 Total ADA for EPA Minimum	240.03	240.03	240.03
A-2 Minimum Funding per ADA	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	48,006	48,006	48,006
<b>EPA PROPORTIONATE SHARE CAP</b>			
Adjusted Total Revenue Limit	1,271,631	1,271,631	1,271,631
Current Year Adjusted NSS Allowance	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	1,271,631	1,271,631	1,271,631
B-2 Local Revenue/In-lieu of Property Taxes	978,703	995,220	1,006,566
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	292,928	276,411	265,065
<b>EPA PROPORTIONATE SHARE</b>			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	1,271,631	1,271,631	1,271,631
C-2 Statewide EPA Proportionate Share Ratio	24.000000000%	24.000000000%	24.000000000%
C-3 EPA Proportionate Share (C-1 * C-2)	305,191	305,191	305,191
<b>EPA ENTITLEMENT</b>			
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	292,928	276,411	265,065
D-2 Miscellaneous Adjustments**	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	292,928	276,411	265,065
D-4 Prior Year Annual Adjustment	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	292,928	276,411	265,065
C-2 Statewide EPA Proportionate Share Ratio (Annual)			
Adjusted EPA Allocation (used to calculate LCFF Revenue)	292,928	276,411	265,065

Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018

EDUCATION PROTECTION ACCOUNT

	2018-19	2019-20	2020-21
<b>Calculation of Net State Aid before Minimum State Aid</b>			
Phase-In Entitlement	1,917,145	1,975,037	2,029,818
Less Property Taxes/In-Lieu	978,703	995,220	1,006,566
Gross State Aid	938,442	979,817	1,023,252
Less EPA Allocation	292,928	276,411	265,065
Net State Aid	645,514	703,406	758,187
<b>Minimum State Aid</b>			
Adjusted Total Revenue Limit	1,271,632	1,271,632	1,271,632
2012-13 Deficited NSS Allowance	-	-	-
Less Property Taxes/In-Lieu	978,703	995,220	1,006,566
Less EPA Allocation	292,928	276,411	265,065
Revenue Limit Minimum State Aid	1	1	1
Categorical Minimum State Aid	106,043	106,043	106,043
Minimum State Aid Guarantee	106,044	106,044	106,044
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-
<b>LCFF State Aid</b>	645,514	703,406	758,187
<b>EPA in Excess to LCFF Funding</b>	-	-	-



Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018-19		43252		v19.1a		43252		v19.1a												
LOCAL CONTROL FUNDING FORMULA						2018-19			2019-20			2020-21								
CALCULATE LCFF TARGET						COLA 3.000%			COLA 2.570%			COLA 2.670%								
Unduplicated as % of Enrollment						3 yr average 20.78%			3 yr average 23.07%			3 yr average 23.60%								
						20.78%			23.07%			23.60%								
						2018-19			2019-20			2020-21								
						ADA Base Gr Span Supp Concen TARGET			ADA Base Gr Span Supp Concen TARGET			ADA Base Gr Span Supp Concen TARGET								
Grades TK-3						-	7,409	771	340	-	-	-	-	-	-	-	-	-	-	
Grades 4-6						81.00	7,520		313	-	81.00	7,713	790	387	-	81.00	7,919	811	407	-
Grades 7-8						159.03	7,744		322	-	159.03	7,943		366	-	159.03	8,155		385	-
Grades 9-12						-	8,973	233	383	-	-	9,204	239	436	-	-	9,450	246	458	-
Subtract NSS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance						-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL BASE						240.03	1,840,648	-	76,497	-	240.03	1,887,928	-	87,109	-	240.03	1,938,329	-	91,489	-
Targeted Instructional Improvement Block Grant						-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Home-to-School Transportation						-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Small School District Bus Replacement Program						-	-	-	-	-	-	-	-	-	-	-	-	-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,917,145			1,975,037			2,029,818								
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE			TRUE			TRUE								
ECONOMIC RECOVERY TARGET PAYMENT						3/4			100%			100%								
CALCULATE LCFF FLOOR						12-13 Rate ADA			12-13 Rate ADA			12-13 Rate ADA								
Current year Funded ADA times Base per ADA						5,297.80	240.03	1,271,631	5,297.80	240.03	1,271,631	5,297.80	240.03	1,271,631						
Current year Funded ADA times Other RL per ADA						-	240.03	-	-	240.03	-	240.03	-	240.03	-	240.03	-	240.03		
Necessary Small School Allowance at 12-13 rates						-	-	-	-	-	-	-	-	-	-	-	-	-		
2012-13 Categoricals						-	-	-	-	-	-	-	-	-	-	-	-	-		
Floor Adjustments						-	-	-	-	-	-	-	-	-	-	-	-	-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						441.79	240.03	106,043	441.79	240.03	106,043	441.79	240.03	106,043	441.79	240.03	106,043	441.79	240.03	
Less Fair Share Reduction						-	-	-	-	-	-	-	-	-	-	-	-	-		
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-	-	-	-	-	-	-	-	-	-	-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 1,779.51	240.03	427,136	\$ 2,247.51	240.03	539,470	\$ 2,247.51	240.03	539,470	\$ 2,247.51	240.03	539,470			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,804,810			1,917,144			1,917,144								
CALCULATE LCFF PHASE-IN ENTITLEMENT						2018-19			2019-20			2020-21								
LOCAL CONTROL FUNDING FORMULA TARGET						1,917,145			1,975,037			2,029,818								
LOCAL CONTROL FUNDING FORMULA FLOOR						1,804,810			1,917,144			1,917,144								
LCFF Need (LCFF Target less LCFF Floor, if positive)						112,335			112,335			112,335								
Current Year Gap Funding						100.00%			100.00%			100.00%								
ECONOMIC RECOVERY PAYMENT						-			-			-								
Miscellaneous Adjustments						-			-			-								
LCFF Entitlement before Minimum State Aid provision						1,917,145			1,975,037			2,029,818								
CALCULATE STATE AID						1,917,145			1,975,037			2,029,818								
Transition Entitlement						(978,703)			(995,220)			(1,006,566)								
Local Revenue (including RDA)						938,442			979,817			1,023,252								
Gross State Aid						938,442			979,817			1,023,252								
CALCULATE MINIMUM STATE AID						12-13 Rate 18-19 ADA			12-13 Rate 19-20 ADA			12-13 Rate 20-21 ADA								
2012-13 RL/Charter Gen BG adjusted for ADA						5,297.80	240.03	1,271,632	5,297.80	240.03	1,271,632	5,297.80	240.03	1,271,632						
2012-13 NSS Allowance (deficit)						-	-	-	-	-	-	-	-	-						
Minimum State Aid Adjustments						-	-	-	-	-	-	-	-	-						
Less Current Year Property Taxes/In Lieu						(978,703)			(995,220)			(1,006,566)								
Subtotal State Aid for Historical RL/Charter General BG						292,929			276,412			265,066								
Categorical funding from 2012-13						-			-			-								
Charter Categorical Block Grant adjusted for ADA						106,043			106,043			106,043								
Minimum State Aid Guarantee						398,972			382,455			371,109								
CHARTER SCHOOL MINIMUM STATE AID OFFSET						1,917,145			1,917,144			1,917,144								
Local Control Funding Formula Floor plus Funded Gap						1,377,675			1,377,675			1,377,675								
Minimum State Aid plus Property Taxes including RDA						-			-			-								
Offset						-			-			-								
Minimum State Aid Prior to Offset						398,972			382,455			371,109								
Total Minimum State Aid with Offset						398,972			382,455			371,109								
TOTAL STATE AID						938,442			979,817			1,023,252								
Additional State Aid (Additional 5A)						-			-			-								
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,917,145			1,975,037			2,029,818								
CHANGE OVER PRIOR YEAR						5.46%	99,178		3.02%	57,892		2.77%	54,781		8,457					
LCFF Entitlement PER ADA						7,987			8,228			8,457								
PER ADA CHANGE OVER PRIOR YEAR						6.22%	468		3.02%	241		2.78%	229							
BASIC AID STATUS (school districts only)						-			-			-								
LCFF SOURCES INCLUDING EXCESS TAXES						2018-19			2019-20			2020-21								
6/1/2018:07 PM						Increase			Increase			Increase								

Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018-19		43252		v19.1a		43252		v10.1a	
LOCAL CONTROL FUNDING FORMULA		2018-19		2019-20		2019-20		2020-21	
State Aid	8.74%	75,455	938,442	4.41%	41,375	979,817	4.43%	43,435	1,023,252
Property Taxes net of in-lieu	0.00%	-	-	0.00%	-	-	0.00%	-	-
Charter in-Lieu Taxes	2.48%	23,723	978,703	1.69%	16,517	995,220	1.14%	11,346	1,006,566
LCFF pre COE, Choice, Supp	5.46%	99,178	1,917,145	3.02%	57,892	1,975,037	2.77%	54,781	2,029,818

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**Charter School Data Elements required to calculate the LCFF**  
**Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 954,980	978,703	995,220	1,006,566
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	A-1, A-2, A-3 250	250	250	250
Unduplicated Pupil Count	B-1, B-2, B-3 55	59	59	59
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	22.00%	23.60%	23.60%	23.60%
Unduplicated Pupil Percentage (%)	19.17%	20.78%	23.07%	23.60%

**Concentration Grant Funding Limitation: District of Physical Location**

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Percentage (%)	D-3 / H-3 38.24%	37.90%	42.34%	44.55%
Unduplicated Pupil Percentage: Supplemental Grant	19.17%	20.78%	23.07%	23.60%
Unduplicated Pupil Percentage: Concentration Grant	19.17%	20.78%	23.07%	23.60%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2017-18	2018-19	2019-20	2020-21
Grades TK-3	B-1 -	-	-	-
Grades 4-6	B-2 82.75	81.00	81.00	81.00
Grades 7-8	B-3 159.03	159.03	159.03	159.03
Grades 9-12	B-4 -	-	-	-
SUBTOTAL ADA	241.78	240.03	240.03	240.03
<b>RATIO: ADA to Enrollment</b>	0.97	0.96	0.96	0.96

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1 -	-	-	-
Minimum State Aid Adjustments	G-2 -	-	-	-
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE

**Charter School Data Elements required to calculate the LCFF**  
**Hillcrest Middle (6051759) - Hillcrest Middle School Budget Year 2018-19**

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 954,980			
Statewide 90th percentile rate	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:	2017-18	2018-19	2019-20	2020-21
Enrollment	A-1, A-2, A-3 250	250	250	250
Unduplicated Pupil Count	B-1, B-2, B-3 55	59	59	59
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	22.00%	23.60%	23.60%	23.60%
Unduplicated Pupil Percentage (%)	19.17%	20.78%	23.07%	23.60%

**Concentration Grant Funding Limitation: District of Physical Location**

*Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.*

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Grades 4-6	B-2 82.75	81.00	81.00	81.00
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<b>RATIO: ADA to Enrollment</b>	0.97	0.96	0.96	0.96

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	E-1 -			
Minimum State Aid Adjustments	G-2 -			
Funded Based on Target Formula	True/False FALSE	FALSE	TRUE	TRUE