

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: Santa Rosa City Schools

Date: June 07, 2018

Place: Santa Rosa City Hall

Date: June 13, 2018

Time: 06:00 PM

Adoption Date: June 27, 2018

Signed: _____

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

Contact person for additional information on the budget reports:

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Title: Assistant Superintendent

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Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 27, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		133,755,200.00	3,772,095.00	137,527,295.00	140,486,243.00	3,772,099.00	144,258,342.00	4.9%
2) Federal Revenue	8100-8299		135,000.00	8,718,713.60	8,853,713.60	135,000.00	8,493,519.00	8,628,519.00	-2.5%
3) Other State Revenue	8300-8599		4,838,753.48	7,794,629.89	12,633,383.37	4,938,886.00	7,013,980.00	11,952,866.00	-5.4%
4) Other Local Revenue	8600-8799		9,136,131.00	6,285,930.55	15,422,061.55	3,581,025.00	6,254,874.00	9,835,899.00	-36.2%
5) TOTAL, REVENUES			147,865,084.48	26,571,369.04	174,436,453.52	149,141,154.00	25,534,472.00	174,675,626.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		60,725,130.04	14,539,655.76	75,264,785.80	60,868,299.00	15,007,444.00	75,875,743.00	0.8%
2) Classified Salaries	2000-2999		15,461,320.41	5,367,753.73	20,829,074.14	16,845,099.00	6,055,576.00	22,900,675.00	9.9%
3) Employee Benefits	3000-3999		20,604,391.03	8,948,725.98	29,553,117.01	22,705,962.00	10,132,031.00	32,837,993.00	11.1%
4) Books and Supplies	4000-4999		8,408,351.25	3,527,303.50	11,935,654.75	3,929,940.00	2,382,364.00	6,312,304.00	-47.1%
5) Services and Other Operating Expenditures	5000-5999		21,330,476.85	23,959,372.69	45,289,849.54	18,178,945.00	22,069,094.00	40,248,039.00	-11.1%
6) Capital Outlay	6000-6999		184,224.00	383,163.59	567,387.59	0.00	20,000.00	20,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		173,970.00	0.00	173,970.00	173,970.00	0.00	173,970.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,150,920.57)	430,135.57	(720,785.00)	(1,150,921.00)	423,687.00	(727,234.00)	0.9%
9) TOTAL, EXPENDITURES			125,736,943.01	57,156,110.82	182,893,053.83	121,551,294.00	56,090,196.00	177,641,490.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,128,141.47	(30,584,741.78)	(8,456,600.31)	27,589,860.00	(30,555,724.00)	(2,965,864.00)	-64.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		733,000.00	0.00	733,000.00	733,000.00	0.00	733,000.00	0.0%
b) Transfers Out	7600-7629		70,000.00	138,790.00	208,790.00	70,000.00	138,790.00	208,790.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(29,257,481.71)	29,131,816.71	(125,665.00)	(31,192,360.00)	31,192,360.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,594,481.71)	28,993,026.71	398,545.00	(30,529,360.00)	31,053,570.00	524,210.00	31.5%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,466,340.24)	(1,591,715.07)	(8,058,055.31)	(2,939,500.00)	497,846.00	(2,441,654.00)	-69.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		20,433,791.45	2,429,541.24	22,863,332.69	13,967,451.21	837,826.17	14,805,277.38	-35.2%
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)			20,433,791.45	2,429,541.24	22,863,332.69	13,967,451.21	837,826.17	14,805,277.38	-35.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,433,791.45	2,429,541.24	22,863,332.69	13,967,451.21	837,826.17	14,805,277.38	-35.2%
2) Ending Balance, June 30 (E + F1e)			13,967,451.21	837,826.17	14,805,277.38	11,027,951.21	1,335,672.17	12,363,623.38	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores	9712		75,474.21	0.00	75,474.21	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	837,826.17	837,826.17	0.00	1,335,672.17	1,335,672.17	59.4%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		5,486,792.00	0.00	5,486,792.00	5,329,245.00	0.00	5,329,245.00	-2.9%
Unassigned/Unappropriated Amount	9790		8,368,435.00	0.00	8,368,435.00	5,698,706.21	0.00	5,698,706.21	-31.9%

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	144,258,342.00	1.08%	145,820,909.00	0.28%	146,232,805.00
2. Federal Revenues	8100-8299	8,628,519.00	0.00%	8,628,519.00	0.00%	8,628,519.00
3. Other State Revenues	8300-8599	11,952,866.00	-18.29%	9,766,145.00	0.00%	9,766,145.00
4. Other Local Revenues	8600-8799	9,835,899.00	1.53%	9,985,899.00	0.00%	9,985,899.00
5. Other Financing Sources						
a. Transfers In	8900-8929	733,000.00	0.00%	733,000.00	0.00%	733,000.00
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)		175,408,626.00	-0.27%	174,934,472.00	0.24%	175,346,368.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,875,743.00		77,203,568.50
b. Step & Column Adjustment				1,327,825.50		772,035.68
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	75,875,743.00	1.75%	77,203,568.50	1.00%	77,975,604.18
2. Classified Salaries						
a. Base Salaries				22,900,675.00		23,301,436.81
b. Step & Column Adjustment				400,761.81		233,014.37
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	22,900,675.00	1.75%	23,301,436.81	1.00%	23,534,451.18
3. Employee Benefits	3000-3999	32,837,993.00	3.85%	34,102,331.15	3.42%	35,268,189.21
4. Books and Supplies	4000-4999	6,312,304.00	0.00%	6,312,304.00	0.00%	6,312,304.00
5. Services and Other Operating Expenditures	5000-5999	40,248,039.00	0.00%	40,248,039.00	0.00%	40,248,039.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	173,970.00	0.00%	173,970.00	0.00%	173,970.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(727,234.00)	0.00%	(727,234.00)	0.00%	(727,234.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	208,790.00	0.00%	208,790.00	0.00%	208,790.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,414,113.00)		(7,577,959.00)
11. Total (Sum lines B1 thru B10)		177,850,280.00	0.33%	178,429,092.46	-1.68%	175,436,154.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,441,654.00)		(3,494,620.46)		(89,786.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,805,277.38		12,363,623.38		8,869,002.92
2. Ending Fund Balance (Sum lines C and D1)		12,363,623.38		8,869,002.92		8,779,216.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,335,672.17		1,335,672.17		1,335,672.17
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,329,245.00		5,346,609.00		5,256,821.00
2. Unassigned/Unappropriated	9790	5,698,706.21		2,186,721.75		2,186,723.18
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,363,623.38		8,869,002.92		8,779,216.35

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,329,245.00		5,346,609.00		5,256,821.00
c. Unassigned/Unappropriated	9790	5,698,706.21		2,186,721.75		2,186,723.18
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)		11,027,951.21		7,533,330.75		7,443,544.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.20%		4.22%		4.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,760.62		13,625.00		13,559.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		177,850,280.00		178,429,092.46		175,436,154.57
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)		177,850,280.00		178,429,092.46		175,436,154.57
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,335,508.40		5,352,872.77		5,263,084.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,335,508.40		5,352,872.77		5,263,084.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	140,486,243.00	1.11%	142,048,810.00	0.29%	142,460,706.00
2. Federal Revenues	8100-8299	135,000.00	0.00%	135,000.00	0.00%	135,000.00
3. Other State Revenues	8300-8599	4,938,886.00	-44.28%	2,752,165.00	0.00%	2,752,165.00
4. Other Local Revenues	8600-8799	3,581,025.00	4.19%	3,731,025.00	0.00%	3,731,025.00
5. Other Financing Sources						
a. Transfers In	8900-8929	733,000.00	0.00%	733,000.00	0.00%	733,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(31,192,360.00)	0.45%	(31,332,723.51)	1.48%	(31,795,646.56)
6. Total (Sum lines A1 thru A5c)		118,681,794.00	-0.52%	118,067,276.49	-0.04%	118,016,249.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,868,299.00		61,933,494.23
b. Step & Column Adjustment				1,065,195.23		619,334.94
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,868,299.00	1.75%	61,933,494.23	1.00%	62,552,829.17
2. Classified Salaries						
a. Base Salaries				16,845,099.00		17,139,888.23
b. Step & Column Adjustment				294,789.23		171,398.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,845,099.00	1.75%	17,139,888.23	1.00%	17,311,287.11
3. Employee Benefits	3000-3999	22,705,962.00	4.38%	23,700,693.49	3.87%	24,617,944.73
4. Books and Supplies	4000-4999	3,929,940.00	0.00%	3,929,940.00	0.00%	3,929,940.00
5. Services and Other Operating Expenditures	5000-5999	18,178,945.00	0.00%	18,178,945.00	0.00%	18,178,945.00
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	173,970.00	0.00%	173,970.00	0.00%	173,970.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,150,921.00)	0.00%	(1,150,921.00)	0.00%	(1,150,921.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,414,113.00)		(7,577,959.00)
11. Total (Sum lines B1 thru B10)		121,621,294.00	-0.05%	121,561,896.95	-2.84%	118,106,036.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,939,500.00)		(3,494,620.46)		(89,786.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,967,451.21		11,027,951.21		7,533,330.75
2. Ending Fund Balance (Sum lines C and D1)		11,027,951.21		7,533,330.75		7,443,544.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,329,245.00		5,346,609.00		5,256,821.00
2. Unassigned/Unappropriated	9790	5,698,706.21		2,186,721.75		2,186,723.18
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,027,951.21		7,533,330.75		7,443,544.18

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,329,245.00		5,346,609.00		5,256,821.00
c. Unassigned/Unappropriated	9790	5,698,706.21		2,186,721.75		2,186,723.18
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,027,951.21		7,533,330.75		7,443,544.18
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.						
Unspecified future spending reductions.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,772,099.00	0.00%	3,772,099.00	0.00%	3,772,099.00
2. Federal Revenues	8100-8299	8,493,519.00	0.00%	8,493,519.00	0.00%	8,493,519.00
3. Other State Revenues	8300-8599	7,013,980.00	0.00%	7,013,980.00	0.00%	7,013,980.00
4. Other Local Revenues	8600-8799	6,254,874.00	0.00%	6,254,874.00	0.00%	6,254,874.00
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	31,192,360.00	0.45%	31,332,723.51	1.48%	31,795,646.56
6. Total (Sum lines A1 thru A5c)		56,726,832.00	0.25%	56,867,195.51	0.81%	57,330,118.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,007,444.00		15,270,074.27
b. Step & Column Adjustment				262,630.27		152,700.74
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,007,444.00	1.75%	15,270,074.27	1.00%	15,422,775.01
2. Classified Salaries						
a. Base Salaries				6,055,576.00		6,161,548.58
b. Step & Column Adjustment				105,972.58		61,615.49
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,055,576.00	1.75%	6,161,548.58	1.00%	6,223,164.07
3. Employee Benefits	3000-3999	10,132,031.00	2.66%	10,401,637.66	2.39%	10,650,244.48
4. Books and Supplies	4000-4999	2,382,364.00	0.00%	2,382,364.00	0.00%	2,382,364.00
5. Services and Other Operating Expenditures	5000-5999	22,069,094.00	0.00%	22,069,094.00	0.00%	22,069,094.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	423,687.00	0.00%	423,687.00	0.00%	423,687.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,790.00	0.00%	138,790.00	0.00%	138,790.00
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)		56,228,986.00	1.14%	56,867,195.51	0.81%	57,330,118.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		497,846.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		837,826.17		1,335,672.17		1,335,672.17
2. Ending Fund Balance (Sum lines C and D1)		1,335,672.17		1,335,672.17		1,335,672.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,335,672.17		1,335,672.17		1,335,672.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,335,672.17		1,335,672.17		1,335,672.17

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,344,843.00	11,794,210.00	14.0%
2) Federal Revenue		8100-8299	33,931.00	58,632.00	72.8%
3) Other State Revenue		8300-8599	446,156.00	959,866.00	115.1%
4) Other Local Revenue		8600-8799	54,068.49	19,476.00	-64.0%
5) TOTAL, REVENUES			10,878,998.49	12,832,184.00	18.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,494,722.22	5,942,356.00	8.1%
2) Classified Salaries		2000-2999	763,759.00	862,942.00	13.0%
3) Employee Benefits		3000-3999	1,770,893.00	1,817,361.00	2.6%
4) Books and Supplies		4000-4999	635,034.76	602,469.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	1,237,885.14	1,207,640.00	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	435,053.00	435,053.00	0.0%
9) TOTAL, EXPENDITURES			10,337,347.12	10,867,821.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			541,651.37	1,964,363.00	262.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	138,790.00	138,790.00	0.0%
b) Transfers Out		7600-7629	733,000.00	733,000.00	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			(594,210.00)	(594,210.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,558.63)	1,370,153.00	-2706.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,186,124.12	2,133,565.49	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186,124.12	2,133,565.49	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,186,124.12	2,133,565.49	-2.4%
2) Ending Balance, June 30 (E + F1e)			2,133,565.49	3,503,718.49	64.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,061.92	12,061.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,120,003.57	3,491,656.57	64.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Accelerated Charter 2018/19 MYP

		2018-19 Budget				
		Unrestricted		Restricted		Total Fund
REVENUES						
LCFF Sources	8010-8099	\$ 984,537.00	LCFF	\$ -		\$ 984,537.00
Federal Revenue	8100-8299	\$ -		\$ -		\$ -
Other State Revenue	8300-8599	\$ 62,349.00	Mandated Block Grant, One-time State Revenue, Unrestricted Lottery	\$ 27,610.00	Restricted Lottery, STRS On-behalf	\$ 89,959.00
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 256.00	RESIG Revenue	\$ 3,256.00
TOTAL REVENUES		\$ 1,049,886.00		\$ 27,866.00		\$ 1,077,752.00
EXPENDITURES						
Certificated Salaries	1000-1999	\$ 394,095.00	4.6 FTE Teachers, .1 FTE Nurse (Substitute and Extra Dudy costs included)	\$ 24,970.00	.2 FTE Speech, .1 FTE Psychologist	\$ 419,065.00
Classified Salaries	2000-2999	\$ 54,458.00	1.11 FTE Office Support Staff, .5 Instructional Aide, .85 Noon Supervisors			\$ 54,458.00
Employee Benefits	3000-3999	\$ 116,305.00		\$ 27,264.00		\$ 143,569.00
Books and Supplies	4000-4999	\$ 25,331.00		\$ 6,167.00	Restricted Lottery expenses, RESIG expenses	\$ 31,498.00
Services and Other Operating Expenditures	5000-5999	\$ 126,197.00			\$ -	\$ 126,197.00
Capital Outlay	6000-6999	\$ -			\$ -	\$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -			\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 55,967.00	Transfer to General Fund for Indirect Costs		\$ -	\$ 55,967.00
TOTAL EXPENDITURES		\$ 772,353.00		\$ 58,401.00		\$ 830,754.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
		\$ 277,533.00		\$ (30,535.00)		\$ 246,998.00
OTHER FINANCING SOURCES/USES						
Interfund Transfers:						\$ -
Transfers In	8900-8929	\$ -		\$ 17,490.00	Transfer in From General Fund for Special Ed	\$ 17,490.00
Transfers Out	7600-7629	\$ 112,000.00	To General Fund Direct Costs	\$ -		\$ 112,000.00
	8930-8979	\$ -		\$ -		
	7630-7699	\$ -		\$ -		
Contributions	8980-8999	\$ (13,045.00)	To Special Ed	\$ 13,045.00	From Unrestricted to Special Ed	\$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (125,045.00)		\$ 30,535.00		\$ (94,510.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 152,488.00		\$ -		\$ 152,488.00

Accelerated Charter 2018/19 MYP

		2019-20 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 1,027,290.00	LCFF	\$ -	\$ 1,027,290.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 19,349.00	Mandated Block Grant, Unrestricted Lottery	\$ 27,610.00	Restricted Lottery, STRS On-behalf \$ 46,959.00
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 256.00	RESIG Revenue \$ 3,256.00
TOTAL REVENUES		\$ 1,049,639.00		\$ 27,866.00	\$ 1,077,505.00
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 405,917.85	4.6 FTE Teachers, .1 FTE Nurse (Substitute and Extra Duty costs included)	\$ 25,719.10	.2 FTE Speech, .1 FTE Psychologist \$ 431,636.95
Classified Salaries	2000-2999	\$ 56,091.74	1.11 FTE Office Support Staff, .5 Instructional Aide, .85 Noon Supervisors		\$ 56,091.74
Employee Benefits	3000-3999	\$ 122,120.25		\$ 28,627.20	\$ 150,747.45
Books and Supplies	4000-4999	\$ 25,331.00		\$ 6,167.00	Restricted Lottery expenses, RESIG expenses \$ 31,498.00
Services and Other Operating Expenditures	5000-5999	\$ 126,197.00			\$ - \$ 126,197.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 55,967.00	Transfer to General Fund for Indirect Costs		\$ - \$ 55,967.00
TOTAL EXPENDITURES		\$ 791,624.84		\$ 60,513.30	\$ 852,138.14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 258,014.16		\$(32,647.30)	\$ 225,366.86
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 17,490.00	Transfer in From General Fund for Special Ed \$ 17,490.00
Transfers Out	7600-7629	\$ 112,000.00	To General Fund Direct Costs	\$ -	\$ 112,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (15,157.30)	To Special Ed	\$ 15,157.30	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (127,157.30)		\$ 32,647.30	\$ (94,510.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 130,856.86		\$ -	\$ 130,856.86

Accelerated Charter 2018/19 MYP

		2020-21 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 1,054,124.00	LCFF	\$ -	\$ 1,054,124.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 19,349.00	Mandated Block Grant, Unrestricted Lottery	\$ 27,610.00	Restricted Lottery, STRS On-behalf \$ 46,959.00
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 256.00	RESIG Revenue \$ 3,256.00
TOTAL REVENUES		\$ 1,076,473.00		\$ 27,866.00	\$ 1,104,339.00
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 418,095.39	4.6 FTE Teachers, .1 FTE Nurse (Substitute and Extra Duty costs included)	\$ 26,490.67	.2 FTE Speech, .1 FTE Psychologist \$ 444,586.06
Classified Salaries	2000-2999	\$ 57,774.49	1.11 FTE Office Support Staff, .5 Instructional Aide, .85 Noon Supervisors		\$ 57,774.49
Employee Benefits	3000-3999	\$ 128,226.26		\$ 30,058.56	\$ 158,284.82
Books and Supplies	4000-4999	\$ 25,331.00		\$ 6,167.00	Restricted Lottery expenses, RESIG expenses \$ 31,498.00
Services and Other Operating Expenditures	5000-5999	\$ 126,197.00			\$ - \$ 126,197.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 55,967.00	Transfer to General Fund for Indirect Costs		\$ - \$ 55,967.00
TOTAL EXPENDITURES		\$ 811,591.14		\$ 62,716.23	\$ 874,307.37
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		\$ 264,881.86		\$(34,850.23)	\$ 230,031.63
OTHER FINANCING SOURCES/USES					\$ -
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 17,490.00	Transfer in From General Fund for Special Ed \$ 17,490.00
Transfers Out	7600-7629	\$ 112,000.00	To General Fund Direct Costs	\$ -	\$ 112,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (17,369.23)	To Special Ed	\$ 17,360.23	From Unrestricted to Special Ed \$ (9.00)
TOTAL, OTHER FINANCING SOURCES/USES		\$ (129,369.23)		\$ 34,850.23	\$ (94,519.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 135,512.63		\$ (0.00)	\$ 135,512.63

Arts Charter 2018/19 MYP

		2018-19 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 3,279,995.00	LCFF	\$ -	\$ 3,279,995.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 235,031.00	Mandated Block Grant, One-time State Revenue, Unrestricted Lottery	\$ 86,823.00	Restricted Lottery, STRS On-behalf \$ 321,854.00
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 726.00	RESIG Revenue \$ 3,726.00
TOTAL REVENUES		\$ 3,518,026.00		\$ 87,549.00	\$ 3,605,575.00
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,638,733.00	16 FTE Teachers, .4 FTE Cert Program Manager, 1 FTE Cert Administrator, .8 FTE Visual Arts Teacher, .8 Drama Teacher, 1 FTE Music Teacher, 1 FTE Dance Teacher, .1 FTE Nurse, .5 FTE Cert Pupil Supp (Substitute and Extra Duty costs included)	\$ 90,860.00	1 FTE Sp Ed RSP Teacher, .2 FTE Speech, .1 FTE Psychologist \$ 1,729,593.00
Classified Salaries	2000-2999	\$ 213,626.00	.66 FTE Resource Center Assistant, 1.5 FTE Office Staff, 1 FTE Classified Support, 1 FTE Classified Supervisors, 1.65 FTE Noon Supervisors, .75 FTE Instructional Aide (Substitute and Extra Duty costs included)	\$ 18,091.00	.75 FTE Sp Ed Instructional Aide \$ 231,717.00
Employee Benefits	3000-3999	\$ 465,315.00		\$ 99,938.00	\$ 565,253.00
Books and Supplies	4000-4999	\$ 196,618.00		\$ 19,414.00	Restricted Lottery expenses, RESIG expenses \$ 216,032.00
Services and Other Operating Expenditures	5000-5999	\$ 433,367.00			\$ - \$ 433,367.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 136,872.00	Transfer to General Fund for Indirect Costs		\$ - \$ 136,872.00
TOTAL EXPENDITURES		\$ 3,084,531.00		\$ 228,303.00	\$ 3,312,834.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		\$ 433,495.00		\$ (140,754.00)	\$ 292,741.00
OTHER FINANCING SOURCES/USES					\$ -
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 54,375.00	Transfer in From General Fund for Special Ed \$ 54,375.00
Transfers Out	7600-7629	\$ 137,000.00	To General Fund Direct Costs	\$ -	\$ 137,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (87,361.00)	To Special Ed	\$ 87,361.00	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (224,361.00)		\$ 141,736.00	\$ (82,625.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 209,134.00		\$ 982.00	\$ 210,116.00

Arts Charter 2018/19 MYP

		2019-20 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 3,371,782.00	LCFF	\$ -	\$ 3,371,782.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 74,493.20	Mandated Block Grant, Unrestricted Lottery	\$ 86,823.00	Restricted Lottery, STRS On-behalf \$ 161,316.20
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 726.00	RESIG Revenue \$ 3,726.00
TOTAL REVENUES		\$ 3,449,275.20		\$ 87,549.00	\$ 3,536,824.20
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,687,894.99	16 FTE Teachers, .4 FTE Cert Program Manager, 1 FTE Cert Administrator, .8 FTE Visual Arts Teacher, .8 Drama Teacher, 1 FTE Music Teacher, 1 FTE Dance Teacher, .1 FTE Nurse, .5 FTE Cert Pupil Supp (Substitute and Extra Duty costs included)	\$ 93,585.80	1 FTE Sp Ed RSP Teacher, .2 FTE Speech, .1 FTE Psychologist \$ 1,781,480.79
Classified Salaries	2000-2999	\$ 220,034.78	.66 FTE Resource Center Assistant, 1.5 FTE Office Staff, 1 FTE Classified Support, 1 FTE Classified Supervisors, 1.65 FTE Noon Supervisors, .75 FTE Instructional Aide (Substitute and Extra Duty costs included)	\$ 18,633.73	.75 FTE Sp Ed Instructional Aide \$ 238,668.51
Employee Benefits	3000-3999	\$ 488,580.75		\$ 104,934.90	\$ 593,515.65
Books and Supplies	4000-4999	\$ 196,618.00		\$ 19,414.00	Restricted Lottery expenses, RESIG expenses \$ 216,032.00
Services and Other Operating Expenditures	5000-5999	\$ 433,367.00		\$ -	\$ 433,367.00
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7299,7400- 7499	\$ -		\$ -	\$ -
Other Outgo - Transfers of Indirect Cos	7300-7399	\$ 136,872.00	Transfer to General Fund for Indirect Costs	\$ -	\$ 136,872.00
TOTAL EXPENDITURES		\$ 3,163,367.52		\$ 236,568.43	\$ 3,399,935.95
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 285,907.68		\$(149,019.43)	\$ 136,888.25
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 54,375.00	Transfer in From General Fund for Special Ed \$ 54,375.00
Transfers Out	7600-7629	\$ 137,000.00	To General Fund Direct Costs	\$ -	\$ 137,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (94,644.43)	To Special Ed	\$ 94,644.43	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (231,644.43)		\$ 149,019.43	\$ (82,625.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 54,263.25		\$ -	\$ 54,263.25

Arts Charter 2018/19 MYP

		2020-21 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 3,461,818.00	LCFF	\$ -	\$ 3,461,818.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 74,493.20	Mandated Block Grant, Unrestricted Lottery	\$ 86,823.00	Restricted Lottery, STRS On-behalf \$ 161,316.20
Other Local Revenue	8600-8799	\$ 3,000.00	Interest	\$ 726.00	RESIG Revenue \$ 3,726.00
TOTAL REVENUES		\$ 3,539,311.20		\$ 87,549.00	\$ 3,626,860.20
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,738,531.84	16 FTE Teachers, .4 FTE Cert Program Manager, 1 FTE Cert Administrator, .8 FTE Visual Arts Teacher, .8 Drama Teacher, 1 FTE Music Teacher, 1 FTE Dance Teacher, .1 FTE Nurse, .5 FTE Cert Pupil Supp (Substitute and Extra Duty costs included)	\$ 96,393.37	1 FTE Sp Ed RSP Teacher, .2 FTE Speech, .1 FTE Psychologist \$ 1,834,925.21
Classified Salaries	2000-2999	\$ 226,635.82	.66 FTE Resource Center Assistant, 1.5 FTE Office Staff, 1 FTE Classified Support, 1 FTE Classified Supervisors, 1.65 FTE Noon Supervisors, .75 FTE Instructional Aide (Substitute and Extra Duty costs included)	\$ 19,192.74	.75 FTE Sp Ed Instructional Aide \$ 245,828.57
Employee Benefits	3000-3999	\$ 513,009.79		\$ 108,082.95	\$ 621,092.73
Books and Supplies	4000-4999	\$ 196,618.00		\$ 19,414.00	Restricted Lottery expenses, RESIG expenses \$ 216,032.00
Services and Other Operating Expenditures	5000-5999	\$ 433,367.00			\$ - \$ 433,367.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 136,872.00	Transfer to General Fund for Indirect Costs		\$ - \$ 136,872.00
TOTAL EXPENDITURES		\$ 3,245,034.45		\$ 243,083.06	\$ 3,488,117.51
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		\$ 294,276.75		\$(155,534.06)	\$ 138,742.69
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 54,375.00	Transfer in From General Fund for Special Ed \$ 54,375.00
Transfers Out	7600-7629	\$ 137,000.00	To General Fund Direct Costs	\$ -	\$ 137,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (101,159.06)	To Special Ed	\$ 101,159.06	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (238,159.06)		\$ 155,534.06	\$ (82,625.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 56,117.69		\$ (0.00)	\$ 56,117.69

Cesar Chavez Language Academy Charter 2018/19 MYP

		2018-19 Budget				
		Unrestricted		Restricted		Total Fund
REVENUES						
LCFF Sources	8010-8099	\$ 3,572,467.00	LCFF	\$ -		\$ 3,572,467.00
Federal Revenue	8100-8299	\$ -		\$ 58,632.00	Title I Revenue	\$ 58,632.00
Other State Revenue	8300-8599	\$ 181,266.00	Mandated Block Grant, One-time State Revenue, Unrestricted Lottery	\$ 30,595.00	Restricted Lottery, STRS On-behalf	\$ 211,861.00
Other Local Revenue	8600-8799	\$ 5,000.00	Interest	\$ 506.00	RESIG Revenue	\$ 5,506.00
TOTAL REVENUES		\$ 3,758,733.00		\$ 89,733.00		\$ 3,848,466.00
EXPENDITURES						
Certificated Salaries	1000-1999	\$ 1,454,889.00	18.83 FTE Teachers, 2 FTE Special Projects Teacher, 1 FTE Cert Administrator, .2 FTE Nurse (Substitute and Extra Duty costs included)	\$ 98,247.00	1.4 FTE Sp Ed RSP Teacher	\$ 1,553,136.00
Classified Salaries	2000-2999	\$ 295,833.00	2.28 FTE Noon Supervisors, 2.75 FTE Instructional Aide, 2 FTE Office Staff, 1 FTE Classified Support, .25 FTE Classified Supervisors, .9375 FTE Resource Center Assistant, .5 FTE Student Family Support (Substitute and Extra Duty costs included)	\$ 18,445.00	.3 FTE Sp Ed Instructional Aide	\$ 314,278.00
Employee Benefits	3000-3999	\$ 491,654.00		\$ 40,412.00		\$ 532,066.00
Books and Supplies	4000-4999	\$ 130,974.00		\$ 76,322.00	Title I Expenses, Restricted Lottery expenses, RESIG expenses	\$ 207,296.00
Services and Other Operating Expenditures	5000-5999	\$ 225,816.00			\$ -	\$ 225,816.00
Capital Outlay	6000-6999	\$ -			\$ -	\$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -			\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 68,745.00	Transfer to General Fund for Indirect Costs		\$ -	\$ 68,745.00
TOTAL EXPENDITURES		\$ 2,667,911.00		\$ 233,426.00		\$ 2,901,337.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING						
		\$ 1,090,822.00		\$ (143,693.00)		\$ 947,129.00
OTHER FINANCING SOURCES/USES						
Interfund Transfers:						\$ -
Transfers In	8900-8929	\$ -		\$ 18,241.00	Transfer in From General Fund for Special Ed	\$ 18,241.00
Transfers Out	7600-7629	\$ 138,000.00	To General Fund Direct Costs	\$ -		\$ 138,000.00
	8930-8979	\$ -		\$ -		
	7630-7699	\$ -		\$ -		
Contributions	8980-8999	\$ (125,452.00)	To Special Ed	\$ 125,452.00	From Unrestricted to Special Ed	\$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (263,452.00)		\$ 143,693.00		\$ (119,759.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 827,370.00		\$ -		\$ 827,370.00

Cesar Chavez Language Academy Charter 2018/19 MYP

		2019-20 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 4,267,466.00	LCFF	\$ -	\$ 4,151,952.00
Federal Revenue	8100-8299	\$ -		\$ 58,632.00	Title I Revenue \$ 58,632.00
Other State Revenue	8300-8599	\$ 69,123.36	Mandated Block Grant, Unrestricted Lottery	\$ 30,595.00	Restricted Lottery, STRS On-behalf \$ 99,718.36
Other Local Revenue	8600-8799	\$ 5,000.00	Interest	\$ 506.00	RESIG Revenue \$ 5,506.00
TOTAL REVENUES		\$ 4,341,589.36		\$ 89,733.00	\$ 4,315,808.36
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,798,535.67	21.83 FTE Teachers, 2 FTE Special Projects Teacher, 1 FTE Cert Administrator, .2 FTE Nurse (Substitute and Extra Duty costs included)	\$ 101,194.41	1.4 FTE Sp Ed RSP Teacher \$ 1,899,730.08
Classified Salaries	2000-2999	\$ 304,707.99	2.28 FTE Noon Supervisors, 2.75 FTE Instructional Aide, 2 FTE Office Staff, 1 FTE Classified Support, .25 FTE Classified Supervisors, .9375 FTE Resource Center Assistant, .5 FTE Student Family Support (Substitute and Extra Duty costs included)	\$ 18,998.35	.3 FTE Sp Ed Instructional Aide \$ 323,706.34
Employee Benefits	3000-3999	\$ 536,236.70		\$ 42,432.60	\$ 578,669.30
Books and Supplies	4000-4999	\$ 160,974.00		\$ 76,322.00	Title I Expenses, Restricted Lottery expenses, RESIG expenses \$ 237,296.00
Services and Other Operating Expenditures	5000-5999	\$ 255,816.00			\$ - \$ 255,816.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 68,745.00	Transfer to General Fund for Indirect Costs		\$ - \$ 68,745.00
TOTAL EXPENDITURES		\$ 3,125,015.36		\$ 238,947.36	\$ 3,363,962.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 1,216,574.00		\$(149,214.36)	\$ 1,067,359.64
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 18,241.00	Transfer in From General Fund for Special Ed \$ 18,241.00
Transfers Out	7600-7629	\$ 138,000.00	To General Fund Direct Costs	\$ -	\$ 138,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (130,973.36)	To Special Ed	\$ 130,973.36	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (268,973.36)		\$ 149,214.36	\$ (119,759.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 947,600.64		\$ -	\$ 947,600.64

Cesar Chavez Language Academy Charter 2018/19 MYP

		2020-21 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 5,060,736.00	LCFF	\$ -	\$ 5,060,736.00
Federal Revenue	8100-8299	\$ -		\$ 58,632.00	Title I Revenue Restricted Lottery, STRS On-behalf RESIG Revenue \$ 58,632.00
Other State Revenue	8300-8599	\$ 80,109.86	Mandated Block Grant, Unrestricted Lottery	\$ 30,595.00	\$ 110,704.86
Other Local Revenue	8600-8799	\$ 5,000.00	Interest	\$ 506.00	\$ 5,506.00
TOTAL REVENUES		\$ 5,145,845.86		\$ 89,733.00	\$ 5,235,578.86
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,152,491.74	24.83 FTE Teachers, 2 FTE Special Projects Teacher, 1 FTE Cert Administrator, .2 FTE Nurse (Substitute and Extra Duty costs included)	\$ 104,230.24	1.4 FTE Sp Ed RSP Teacher \$ 2,256,721.98
Classified Salaries	2000-2999	\$ 313,849.23	2.28 FTE Noon Supervisors, 2.75 FTE Instructional Aide, 2 FTE Office Staff, 1 FTE Classified Support, .25 FTE Classified Supervisors, .9375 FTE Resource Center Assistant, .5 FTE Student Family Support (Substitute and Extra Duty costs included)	\$ 19,568.30	.3 FTE Sp Ed Instructional Aide \$ 333,417.53
Employee Benefits	3000-3999	\$ 623,048.54		\$ 43,705.58	\$ 666,754.11
Books and Supplies	4000-4999	\$ 190,974.00		\$ 76,322.00	Title I Expenses, Restricted Lottery expenses, RESIG expenses \$ 267,296.00
Services and Other Operating Expenditures	5000-5999	\$ 285,816.00			\$ - \$ 285,816.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7299,7400- 7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 68,745.00	Transfer to General Fund for Indirect Costs		\$ - \$ 68,745.00
TOTAL EXPENDITURES		\$ 3,634,924.50		\$ 243,826.12	\$ 3,878,750.63
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 1,510,921.36		\$(154,093.12)	\$ 1,356,828.23
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 18,241.00	Transfer in From General Fund for Special Ed \$ 18,241.00
Transfers Out	7600-7629	\$ 138,000.00	To General Fund Direct Costs	\$ -	\$ 138,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (135,852.12)	To Special Ed	\$ 135,852.12	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (273,852.12)		\$ 154,093.12	\$ (119,759.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 1,237,069.24		\$ (0.00)	\$ 1,237,069.23

French American Charter 2018/19 MYP

		2018-19 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 3,957,211.00	LCFF	\$ -	\$ 3,957,211.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 236,294.00	Mandated Block Grant, One-time State Revenue, Unrestricted Lottery	\$ 100,880.00	Restricted Lottery, STRS On-behalf \$ 337,174.00
Other Local Revenue	8600-8799	\$ 6,000.00	Interest	\$ 988.00	RESIG Revenue \$ 6,988.00
TOTAL REVENUES		\$ 4,199,505.00		\$ 101,868.00	\$ 4,301,373.00
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,162,606.00	27 FTE Teachers, 1 FTE Special Projects Teacher, 1 FTE Cert Administrator, .1 FTE Nurse (Substitute and Extra Duty costs included)	\$ 77,956.00	.8 FTE Sp Ed RSP Teacher, .05 FTE Speech, .1 FTE Psychologist \$ 2,240,562.00
Classified Salaries	2000-2999	\$ 245,251.00	1.75 FTE Office Staff, 1.34 FTE Noon Supervisors, 1.06 FTE Classified Support, 1 FTE Classified Supervisors, .75 FTE Instructional Aide, .6 FTE Resource Center Assistant (Substitute and Extra Duty costs included)	\$ 17,238.00	.75 FTE Sp Ed Instructional Aide \$ 262,489.00
Employee Benefits	3000-3999	\$ 443,598.00		\$ 103,598.00	\$ 547,196.00
Books and Supplies	4000-4999	\$ 124,254.00		\$ 23,389.00	Restricted Lottery expenses, RESIG expenses \$ 147,643.00
Services and Other Operating Expenditures	5000-5999	\$ 422,260.00			\$ - \$ 422,260.00
Capital Outlay	6000-6999	\$ -			\$ - \$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	\$ -			\$ - \$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 173,469.00	Transfer to General Fund for Indirect Costs		\$ - \$ 173,469.00
TOTAL EXPENDITURES		\$ 3,571,438.00		\$ 222,181.00	\$ 3,793,619.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		\$ 628,067.00		\$ (120,313.00)	\$ 507,754.00
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 48,684.00	Transfer in From General Fund for Special Ed \$ 48,684.00
Transfers Out	7600-7629	\$ 346,000.00	To General Fund Direct	\$ -	\$ 346,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (71,629.00)	To Special Ed	\$ 71,629.00	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (417,629.00)		\$ 120,313.00	\$ (297,316.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 210,438.00		\$ -	\$ 210,438.00

French American Charter 2018/19 MYP

		2019-20 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 4,058,456.00	LCFF	\$ -	\$ 4,151,952.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 75,756.16	Mandated Block Grant, Unrestricted Lottery	\$ 100,880.00	Restricted Lottery, STRS On- behalf \$ 176,636.16
Other Local Revenue	8600-8799	\$ 6,000.00	Interest	\$ 988.00	RESIG Revenue \$ 6,988.00
TOTAL REVENUES		\$ 4,140,212.16		\$ 101,868.00	\$ 4,335,576.16
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,227,484.18	27 FTE Teachers, 1 FTE Special Projects Teacher, 1 FTE Cert Administrator, .1 FTE Nurse (Substitute and Extra Duty costs included)	\$ 80,294.68	.8 FTE Sp Ed RSP Teacher, .05 FTE Speech, .1 FTE Psychologist \$ 2,307,778.86
Classified Salaries	2000-2999	\$ 252,608.53	1.75 FTE Office Staff, 1.34 FTE Noon Supervisors, 1.06 FTE Classified Support, 1 FTE Classified Supervisors, .75 FTE Instructional Aide, .6 FTE Resource Center Assistant (Substitute and Extra Duty costs included)	\$ 17,755.14	.75 FTE Sp Ed Instructional Aide \$ 270,363.67
Employee Benefits	3000-3999	\$ 465,777.90		\$ 108,777.90	\$ 574,555.80
Books and Supplies	4000-4999	\$ 124,254.00		\$ 23,389.00	Restricted Lottery expenses, RESIG expenses \$ 147,643.00
Services and Other Operating Expenditures	5000-5999	\$ 422,260.00		\$ -	\$ 422,260.00
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7299,7400- 7499	\$ -		\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 173,469.00	Transfer to General Fund for Indirect Costs	\$ -	\$ 173,469.00
TOTAL EXPENDITURES		\$ 3,665,853.61		\$ 230,216.72	\$ 3,896,070.33
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 474,358.55		\$(128,348.72)	\$ 346,009.83
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 48,684.00	Transfer in From General Fund for Special Ed \$ 48,684.00
Transfers Out	7600-7629	\$ 346,000.00	To General Fund Direct Costs	\$ -	\$ 346,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (79,664.72)	To Special Ed	\$ 79,664.72	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (425,664.72)		\$ 128,348.72	\$ (297,316.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 48,693.83		\$ -	\$ 48,693.83

French American Charter 2018/19 MYP

		2020-21 Budget			
		Unrestricted		Restricted	Total Fund
REVENUES					
LCFF Sources	8010-8099	\$ 4,151,952.00	LCFF	\$ -	\$ 4,151,952.00
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 75,756.16	Mandated Block Grant, Unrestricted Lottery	\$ 100,880.00	Restricted Lottery, STRS On-behalf \$ 176,636.16
Other Local Revenue	8600-8799	\$ 6,000.00	Interest	\$ 988.00	RESIG Revenue \$ 6,988.00
TOTAL REVENUES		\$ 4,233,708.16		\$ 101,868.00	\$ 4,335,576.16
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,294,308.71	27 FTE Teachers, 1 FTE Special Projects Teacher, 1 FTE Cert Administrator, .1 FTE Nurse (Substitute and Extra Duty costs included)	\$ 82,703.52	.8 FTE Sp Ed RSP Teacher, .05 FTE Speech, .1 FTE Psychologist \$ 2,377,012.23
Classified Salaries	2000-2999	\$ 260,186.79	1.75 FTE Office Staff, 1.34 FTE Noon Supervisors, 1.06 FTE Classified Support, 1 FTE Classified Supervisors, .75 FTE Instructional Aide, .6 FTE Resource Center Assistant (Substitute and Extra Duty costs included)	\$ 18,287.79	.75 FTE Sp Ed Instructional Aide \$ 278,474.58
Employee Benefits	3000-3999	\$ 489,066.80		\$ 112,041.24	\$ 601,108.03
Books and Supplies	4000-4999	\$ 124,254.00		\$ 23,389.00	Restricted Lottery expenses, RESIG expenses \$ 147,643.00
Services and Other Operating Expenditures	5000-5999	\$ 422,260.00		\$ -	\$ 422,260.00
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -		\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	7300-7399	\$ 173,469.00	Transfer to General Fund for Indirect Costs	\$ -	\$ 173,469.00
TOTAL EXPENDITURES		\$ 3,763,545.29		\$ 236,421.55	\$ 3,999,966.84
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING					
		\$ 470,162.87		\$(134,553.55)	\$ 335,609.32
OTHER FINANCING SOURCES/USES					
Interfund Transfers:					\$ -
Transfers In	8900-8929	\$ -		\$ 48,684.00	Transfer in From General Fund for Special Ed \$ 48,684.00
Transfers Out	7600-7629	\$ 346,000.00	To General Fund Direct	\$ -	\$ 346,000.00
	8930-8979	\$ -		\$ -	
	7630-7699	\$ -		\$ -	
Contributions	8980-8999	\$ (85,869.55)	To Special Ed	\$ 85,869.55	From Unrestricted to Special Ed \$ -
TOTAL, OTHER FINANCING SOURCES/USES		\$ (431,869.55)		\$ 134,553.55	\$ (297,316.00)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 38,293.32		\$ (0.00)	\$ 38,293.32

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	625,632.00	625,632.00	0.0%
4) Other Local Revenue		8600-8799	395.00	395.00	0.0%
5) TOTAL, REVENUES			626,027.00	626,027.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	624,452.00	624,452.00	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	1,180.00	1,180.00	0.0%
9) TOTAL, EXPENDITURES			625,632.00	625,632.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			395.00	395.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			395.00	395.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099.84	1,494.84	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099.84	1,494.84	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099.84	1,494.84	35.9%
2) Ending Balance, June 30 (E + F1e)			1,494.84	1,889.84	26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,494.84	1,889.84	26.4%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,890,748.00	3,990,748.00	2.6%
3) Other State Revenue		8300-8599	311,967.00	311,967.00	0.0%
4) Other Local Revenue		8600-8799	2,284,886.00	2,292,223.00	0.3%
5) TOTAL, REVENUES			6,487,601.00	6,594,938.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,343,118.00	2,154,197.00	-8.1%
3) Employee Benefits		3000-3999	1,189,777.00	1,252,158.00	5.2%
4) Books and Supplies		4000-4999	2,529,539.50	2,529,326.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	325,271.50	326,157.00	0.3%
6) Capital Outlay		6000-6999	42,100.00	42,100.00	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	291,000.00	291,000.00	0.0%
9) TOTAL, EXPENDITURES			6,720,806.00	6,594,938.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(233,205.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(233,205.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	754,502.06	521,297.06	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			754,502.06	521,297.06	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			754,502.06	521,297.06	-30.9%
2) Ending Balance, June 30 (E + F1e)			521,297.06	521,297.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	167,021.38	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	294,075.68	461,297.06	56.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	60,000.00	60,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,953.82	718,953.82	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,953.82	718,953.82	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,953.82	718,953.82	0.7%
2) Ending Balance, June 30 (E + F1e)			718,953.82	723,953.82	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	718,953.82	723,953.82	0.7%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	70,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,000.00	70,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,000.00	71,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	390,982.33	461,982.33	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,982.33	461,982.33	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			390,982.33	461,982.33	18.2%
2) Ending Balance, June 30 (E + F1e)			461,982.33	532,982.33	15.4%
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	461,982.33	532,982.33	15.4%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3.00	3.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	0.00	-100.0%
5) TOTAL, REVENUES			600,003.00	3.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,905.00	412,404.00	-4.7%
3) Employee Benefits		3000-3999	119,151.00	116,995.00	-1.8%
4) Books and Supplies		4000-4999	4,028,081.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,924,537.19	1,793.00	-100.0%
6) Capital Outlay		6000-6999	20,826,822.97	30,000,000.00	44.0%
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			42,331,497.35	30,531,192.00	-27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,731,494.35)	(30,531,189.00)	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	82,605,000.00	New
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	82,605,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,731,494.35)	52,073,811.00	-224.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,814,055.75	20,082,561.40	-67.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,814,055.75	20,082,561.40	-67.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,814,055.75	20,082,561.40	-67.5%
2) Ending Balance, June 30 (E + F1e)			20,082,561.40	72,156,372.40	259.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,082,561.40	72,156,372.40	259.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,559,000.00	619,000.00	-60.3%
5) TOTAL, REVENUES			1,559,000.00	619,000.00	-60.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,545.00	23,341.00	50.2%
3) Employee Benefits		3000-3999	6,428.00	8,899.00	38.4%
4) Books and Supplies		4000-4999	100,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	695,014.00	335,021.00	-51.8%
6) Capital Outlay		6000-6999	120,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	250,000.00	250,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,186,987.00	617,261.00	-48.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372,013.00	1,739.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,013.00	1,739.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,643,060.69	4,015,073.69	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,643,060.69	4,015,073.69	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,643,060.69	4,015,073.69	10.2%
2) Ending Balance, June 30 (E + F1e)			4,015,073.69	4,016,812.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,015,073.69	4,016,812.69	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354.00	354.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	500.00	-91.7%
5) TOTAL, REVENUES			6,354.00	854.00	-86.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	354.00	354.00	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			354.00	354.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	500.00	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	500.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,000.00	New
2) Ending Balance, June 30 (E + F1e)			6,000.00	6,500.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,000.00	6,500.00	8.3%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	228,718.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,000.00	22,000.00	22.2%
5) TOTAL, REVENUES			246,718.00	22,000.00	-91.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	165,638.00	0.00	-100.0%
6) Capital Outlay		6000-6999	20,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	250,344.00	250,344.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			435,982.00	250,344.00	-42.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(189,264.00)	(228,344.00)	20.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(189,264.00)	(228,344.00)	20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,850,810.03	2,661,546.03	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,850,810.03	2,661,546.03	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,850,810.03	2,661,546.03	-6.6%
2) Ending Balance, June 30 (E + F1e)			2,661,546.03	2,433,202.03	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	228,718.05	228,718.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,432,827.98	2,204,483.98	-9.4%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,368,500.00	2,368,500.00	0.0%
5) TOTAL REVENUES			2,368,500.00	2,368,500.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,367,000.00	2,367,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,367,000.00	2,367,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,500.00	1,500.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	625,396.55	626,896.55	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,396.55	626,896.55	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			625,396.55	626,896.55	0.2%
2) Ending Net Position, June 30 (E + F1e)			626,896.55	628,396.55	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	626,896.55	628,396.55	0.2%

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,982.50	13,982.50	14,204.42	13,760.62	13,760.62	13,982.50
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,982.50	13,982.50	14,204.42	13,760.62	13,760.62	13,982.50
5. District Funded County Program ADA						
a. County Community Schools	3.72	3.72	3.72	3.72	3.72	3.72
b. Special Education-Special Day Class	144.02	144.02	144.02	144.02	144.02	144.02
c. Special Education-NPS/LCI	9.46	9.46	9.46	9.46	9.46	9.46
d. Special Education Extended Year	11.81	11.81	11.81	11.81	11.81	11.81
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	169.01	169.01	169.01	169.01	169.01	169.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,151.51	14,151.51	14,373.43	13,929.63	13,929.63	14,151.51
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,256.51	1,256.51	1,256.51	1,337.16	1,337.16	1,337.16
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,256.51	1,256.51	1,256.51	1,337.16	1,337.16	1,337.16
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,256.51	1,256.51	1,256.51	1,337.16	1,337.16	1,337.16

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

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

- () 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: Rick Edson

Title: Assistant Superintendent

Telephone: (707) 528-5382

E-mail: redson@srcs.k12.ca.us

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	(727,233.00)				
Other Sources/Uses Detail					733,000.00	208,790.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	435,053.00	0.00				
Other Sources/Uses Detail					138,790.00	733,000.00		
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	1,180.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	291,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	727,233.00	(727,233.00)	941,790.00	941,790.00		

District Name:
→ Santa Rosa City Schools

**ADOPTED BUDGET FISCAL YEAR:
DATA INPUT SECTION
(PROJECTED)**

**PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET FISCAL YEAR**

(includes
revenue and
expenditure
accruals at
year end--cash
is adjusted
through
section D
below)

important!

Enter your
current
working
budget totals
in this column

Use this as a
working tool
to get "Total"
to match
"Budget" for
revenues / exp
/ other

Start with
your
projected
actual cash
balance on
July 1

2018/19

	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	Balancing Column
A. BEGINNING CASH		17,085,455	10,176,095	(429,429)	(5,525,421)	(13,998,819)	(22,565,105)	18,845,242	21,298,411	19,347,094	9,897,203	30,939,871	20,493,653					
B. REVENUES																		
LCFF Sources:																		
StateAid/ EPA/ transfers	8011-8099	2,804,578	2,768,232	5,797,539	4,678,803	4,678,803	6,032,667	4,631,963	6,521,892	5,277,748	5,025,206	5,852,036	5,852,036			59,921,503	59,921,503	(0)
LCFF Sources:																		
Property Taxes	802x-804x	-	-	137,068	-	-	46,759,862	10,287,303	88,467	87,353	24,937,353	937,353	1,102,082			84,336,839	84,336,839	-
Federal Revenue	8100-8299		92,751	1,124,487	118,553	55,277	591,125	488,717	202,436	4,156,688	249,363	9,867	1,539,255			8,628,519	8,628,519	(0)
Other State Revenue	8300-8599	753,095	32,284	1,234,070	896,980	705,339	1,467,680	850,247	248,120	21,112	1,796,173	717,067	3,230,700			11,952,866	11,952,866	0
Other Local Revenue	8600-8792	57,017	1,038,560	219,868	436,148	1,280,696	1,633,311	420,140	536,125	938,796	1,014,508	1,977,755	282,974			9,835,899	9,835,899	-
Interfund Transfer In	8900-8999												733,000			733,000	733,000	-
TOTAL REVENUES		3,614,690	3,931,828	8,513,032	6,130,484	6,720,115	56,484,644	16,678,369	7,597,040	10,481,697	33,022,602	9,494,078	12,740,047	-	-	175,408,626	175,408,626	(0)
C. EXPENDITURES																		
Certificated Salaries	1000-1999	114,653	6,886,228	6,996,485	7,188,447	7,137,175	7,397,966	7,198,642	7,330,552	7,312,330	7,370,631	6,816,563	4,126,072			75,875,743	75,875,743	-
Classified Salaries	2000-2999	905,141	1,927,617	1,932,746	1,903,816	1,996,951	1,967,905	1,853,229	1,882,919	2,047,765	1,848,143	2,487,251	2,147,190			22,900,675	22,900,675	-
Employee Benefits	3000-3999	741,341	2,543,560	2,694,897	2,701,469	2,709,403	2,755,377	2,724,768	2,883,236	2,897,272	2,869,268	4,020,970	3,296,434			32,837,993	32,837,993	-
Books and Supplies	4000-4999	310,825	494,264	485,236	461,647	374,462	510,469	302,359	420,008	765,263	625,154	736,636	825,982			6,312,304	6,312,304	(0)
Svcs/Other Oper Exps	5000-5999	1,179,788	2,430,797	2,303,252	2,086,216	3,530,547	2,872,549	2,896,625	3,970,239	2,718,207	3,469,670	5,782,072	7,008,076			40,248,039	40,248,039	(0)
Capital Outlay	6000-6999												20,000			20,000	20,000	-
Other Outgo	7000-7999	55,510	(9,154)	(37,038)	(20,261)	(19,247)	(30,555)	17,078	(26,696)	(31,188)	(21,198)	(153,195)	(68,529)			(344,473)	(344,473)	(0)
TOTAL EXPENDITURES		3,307,259	14,273,312	14,375,577	14,321,335	15,729,291	15,473,711	14,992,702	16,460,258	15,709,649	16,161,668	19,690,296	17,355,225	-	-	177,850,282	177,850,281	(1)
CHANGES IN CURRENT ASSETS: D-1 INCREASE/(DECREASE)																Net Change for the Year: Objects 9xxx		
Revolving Cash	9130															-		-
Accounts Receivable	9210-9299	(195,742)	(278,756)	(19,938)	(37,927)	(28,985)	(9,353)	(430,942)	(7,786)	(1,438)	11,380	(200,000)	6,000,000			4,800,514		(4,800,514)
Due from Other Funds	9310-9319		(61,534)	23,969	(12,862)	(1,013)	11,308	(5,001)	(3,382,342)	4,491	(9,990)	30,000	1,600,000			(1,802,975)		1,802,975
Stores	932X	480	(27,508)	(2,657)	(7,728)	21,966	(1,393)	(12,941)	24,209	(7,596)	2,116	20,000				8,949		(8,949)
Prepaid Expenditures	9330															-		-
TOTAL CHANGES IN ASSETS		(195,262)	(367,798)	1,374	(58,517)	(8,032)	562	(448,884)	(3,365,918)	(4,543)	3,506	(150,000)	7,600,000	-		3,006,488	-	(3,006,488)
CHANGES IN LIABILITIES: D-2 (INCREASE)/DECREASE																		
Accounts Payable/ Payroll/Due to Govt	9500-9599	7,412,054	631,837	(768,341)	341,063	(434,858)	(399,562)	(439,159)	(4,853,624)	4,226,482	(4,185,241)	400,000	(9,000,000)			(7,069,347)		7,069,347
Due to Other Funds	9610		414				(414)		1,363,394				(1,000,000)			363,394		(363,394)
Temporary Loans	9615															-		-
TRAN Payable	9641															-		-
Unearned Revenue	9650-9659							120,541	(55,752)				(2,000,000)			(1,935,211)		1,935,211
TOTAL CHANGE IN LIABILITIES		7,412,054	631,837	(767,927)	341,063	(434,858)	(399,975)	(318,618)	(3,545,982)	4,226,482	(4,185,241)	400,000	(12,000,000)	-		(8,641,164)	-	8,641,164
D-3 AUDIT ADJUSTMENT	97xx															-		
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(7,216,792)	(264,039)	766,553	(282,547)	442,890	399,413	767,502	6,911,901	(4,221,939)	4,181,734	(250,000)	4,400,000	-		5,634,677		
NET CHANGE IN CASH: E. INCREASE/(DECREASE)		(6,909,360)	(10,605,523)	(5,095,993)	(8,473,398)	(8,566,286)	41,410,347	2,453,169	(1,951,317)	(9,449,891)	21,042,668	(10,446,218)	(215,178)			3,193,021		
F. ENDING CASH (A + E)		10,176,095	(429,429)	(5,525,421)	(13,998,819)	(22,565,105)	18,845,242	21,298,411	19,347,094	9,897,203	30,939,871	20,493,653	20,278,476		-			
G. ENDING CASH, PLUS ACCRUALS																20,278,476		

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		14,699		
Charter School				
Total ADA	0	14,699	0.0%	Met
Second Prior Year (2016-17)				
District Regular		14,235		
Charter School				
Total ADA	0	14,235	0.0%	Met
First Prior Year (2017-18)				
District Regular		14,204		
Charter School		0		
Total ADA	0	14,204	0.0%	Met
Budget Year (2018-19)				
District Regular	13,983			
Charter School	0			
Total ADA	13,983			

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		16,717		
Charter School				
Total Enrollment	0	16,717	0.0%	Met
Second Prior Year (2016-17)				
District Regular		16,578		
Charter School				
Total Enrollment	0	16,578	0.0%	Met
First Prior Year (2017-18)				
District Regular				
Charter School				
Total Enrollment	0	0	0.0%	Met
Budget Year (2018-19)				
District Regular				
Charter School				
Total Enrollment	0			

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	14,373	16,717	
Charter School		0	
Total ADA/Enrollment	14,373	16,717	86.0%
Second Prior Year (2016-17)			
District Regular	14,204	16,578	
Charter School			
Total ADA/Enrollment	14,204	16,578	85.7%
First Prior Year (2017-18)			
District Regular	13,983		
Charter School	0		
Total ADA/Enrollment	13,983	0	0.0%
Historical Average Ratio:			57.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			57.7%

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	13,761			
Charter School	0			
Total ADA/Enrollment	13,761	0	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

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

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

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

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)	87,496,089.00	87,496,089.00	87,496,089.00	87,496,089.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	140,248,013.00	147,417,592.00		
District's Projected Change in LCFF Revenue:		5.11%	-100.00%	0.00%
LCFF Revenue Standard:		-2.54% to -.54%	-2.57% to -.57%	-3.19% to -1.19%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected LCFF funding based on current assumptions.

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)	92,907,538.42	112,633,912.29	82.5%
Second Prior Year (2016-17)	98,738,865.19	119,994,977.53	82.3%
First Prior Year (2017-18)	96,790,841.48	125,736,943.01	77.0%
	Historical Average Ratio:		80.6%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.6% to 83.6%	77.6% to 83.6%	77.6% to 83.6%

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 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	100,419,360.00	121,551,294.00	82.6%	Met
1st Subsequent Year (2019-20)	102,774,075.95	121,491,896.95	84.6%	Not Met
2nd Subsequent Year (2020-21)	104,482,061.01	118,036,036.01	88.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The budget for salaries and benefits are based on position control and projections/assumptions. The budget for all expenditures are based on projections and assumptions.

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):	-1.54%	-1.57%	-2.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.54% to 8.46%	-11.57% to 8.43%	-12.19% to 7.81%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.54% to 3.46%	-6.57% to 3.43%	-7.19% to 2.81%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	8,853,713.60		
Budget Year (2018-19)	8,628,519.00	-2.54%	No
1st Subsequent Year (2019-20)	8,628,519.00	0.00%	No
2nd Subsequent Year (2020-21)	8,628,519.00	0.00%	No

Explanation:
(required if Yes)

Revenue projections based on projections and assumptions.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	12,633,383.37		
Budget Year (2018-19)	11,952,866.00	-5.39%	No
1st Subsequent Year (2019-20)	9,766,145.00	-18.29%	Yes
2nd Subsequent Year (2020-21)	9,766,145.00	0.00%	No

Explanation:
(required if Yes)

Revenue projections are based on projections and assumptions.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	15,422,061.55		
Budget Year (2018-19)	9,835,899.00	-36.22%	Yes
1st Subsequent Year (2019-20)	9,985,899.00	1.53%	No
2nd Subsequent Year (2020-21)	9,985,899.00	0.00%	No

Explanation:
(required if Yes)

Revenue projections are based on projections and assumptions.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	11,935,654.75		
Budget Year (2018-19)	6,312,304.00	-47.11%	Yes
1st Subsequent Year (2019-20)	6,312,304.00	0.00%	No
2nd Subsequent Year (2020-21)	6,312,304.00	0.00%	No

Explanation:
(required if Yes)

One-time instructional materials purchases and fire repair related items in 17/18 not continued in 18/19. Expenditure budgets are based on projections and assumptions.

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

First Prior Year (2017-18)	45,289,849.54		
Budget Year (2018-19)	40,248,039.00	-11.13%	Yes
1st Subsequent Year (2019-20)	40,248,039.00	0.00%	No
2nd Subsequent Year (2020-21)	40,248,039.00	0.00%	No

Explanation:
(required if Yes) Fire repair related items in 17/18 not continued in 18/19. Budgets are based on assumptions and projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	36,909,158.52		
Budget Year (2018-19)	30,417,284.00	-17.59%	Not Met
1st Subsequent Year (2019-20)	28,380,563.00	-6.70%	Met
2nd Subsequent Year (2020-21)	28,380,563.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	57,225,504.29		
Budget Year (2018-19)	46,560,343.00	-18.64%	Not Met
1st Subsequent Year (2019-20)	46,560,343.00	0.00%	Met
2nd Subsequent Year (2020-21)	46,560,343.00	0.00%	Met

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

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

- 1a. STANDARD 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)	Revenue projections based on projectoins and assumptions.
Explanation: Other State Revenue (linked from 6B if NOT met)	Revenue projections are based on projections and assumptions.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Revenue projections are based on projections and assumptions.

- 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 instructional materials purchases and fire repair related items in 17/18 not continued in 18/19. Expenditure budgets are based on projections and assumptions.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Fire repair related items in 17/18 not continued in 18/19. Budgets are based on assumptions and projections.

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: Proposition 51

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	177,850,280.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	177,850,280.00	5,335,508.40	5,340,000.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	177,850,280.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	177,850,280.00	5,335,508.40	3,458,588.29	3,458,588.29

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%
3,557,005.60	3,557,005.60

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
5,340,000.00	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,335,508.40

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,881,225.00	5,254,142.60	5,486,792.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	15,050,539.78	8,368,435.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,881,225.00	20,304,682.38	13,855,227.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	162,707,488.60	175,439,755.76	183,101,843.83
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)	162,707,488.60	175,439,755.76	183,101,843.83
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	11.6%	7.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	3.9%	2.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	9,970,551.98	112,725,556.79	N/A	Met
Second Prior Year (2016-17)	(2,785,051.04)	120,174,977.53	2.3%	Met
First Prior Year (2017-18)	(6,466,340.24)	125,806,943.01	5.1%	Not Met
Budget Year (2018-19) (Information only)	(2,939,500.00)	121,621,294.00		

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)

Budget based on assumptions and projections.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)		13,248,290.51	N/A	Not Met
Second Prior Year (2016-17)		23,218,842.49	N/A	Not Met
First Prior Year (2017-18)		20,433,791.45	N/A	Not Met
Budget Year (2018-19) (Information only)	13,967,451.21			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Budgets revised during the years from adoption to actuals.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	13,761	13,625	13,559
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	177,850,280.00	178,429,092.46	175,436,154.57
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)	177,850,280.00	178,429,092.46	175,436,154.57
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,335,508.40	5,352,872.77	5,263,084.64
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,335,508.40	5,352,872.77	5,263,084.64

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,329,245.00	5,346,609.00	5,256,821.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,698,706.21	2,186,721.75	2,186,723.18
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,027,951.21	7,533,330.75	7,443,544.18
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.20%	4.22%	4.24%
District's Reserve Standard (Section 10B, Line 7):	5,335,508.40	5,352,872.77	5,263,084.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(29,257,481.71)			
Budget Year (2018-19)	(31,192,360.00)	1,934,878.29	6.6%	Met
1st Subsequent Year (2019-20)	(31,332,724.00)	140,364.00	0.4%	Met
2nd Subsequent Year (2020-21)	(31,795,647.00)	462,923.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	733,000.00			
Budget Year (2018-19)	733,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	733,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	733,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	208,790.00			
Budget Year (2018-19)	208,790.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	208,790.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	208,790.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

21,000,000.00
21,000,000.00
0.00
Actuarial
Jul 02, 2014

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
2,761,545.00	2,761,545.00	2,761,545.00
1,516,892.00	1,658,696.00	1,658,696.00
1,638,380.00	1,658,696.00	1,658,696.00
112	112	112

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)

Yes

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

3. Self-Insurance Liabilities

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

2,367,000.00

0.00

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)
2,426,066.00	2,456,066.00	2,490,000.00
2,426,066.00	2,456,066.00	2,490,000.00

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	940.7	947.3	950.3	953.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

--

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)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	575.0	597.2	597.2	597.2

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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)
Classified (Non-management) Step and Column Adjustments			
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			

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

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	130.4	131.4	131.4	131.4

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

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

Yes

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)
Yes	Yes	Yes

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/21/2018 4:23:27 PM

49-40253-0000000

July 1 Budget
2018-19 Budget
Technical Review Checks

Santa Rosa City Schools

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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

40-6225-0-0000-0000-9740					6225	9740	228,718.00
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Explanation: This is Williams Settlement Emergency Repair Fund Revenue. This was reimbursement for work expensed out of the Fund 21 Building Fund. This money will be transferred into reimburse that Fund when the proper accounts are identified.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

40-6225-0-0000-0000-9791					6225	9791	228,718.00
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Explanation: This is Williams Settlement Emergency Repair Fund Revenue. This is to reimburse expenditures made out of the Fund 21 Building Fund. The transfer into Fund 21 will occur once the correct accounts are identified by Facilities.

GENERAL LEDGER CHECKS

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	0000	2490	-271,267.00

Explanation:These are the Direct Cost budget for State and Federal Programs.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.