

**LA CAÑADA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES MEMORANDUM**

June 26, 2018

TO: Wendy K. Sinnette, Superintendent

FROM: Mark Evans Assistant Superintendent of Business & Admin. Services
Gretchen Bergstrom, Director of Fiscal Services

SUBJECT: Second Reading: Report of Estimated Revenue and Expenditures for 2017-18 and Review of the District's Proposed Budget for 2018-19

Introduction

The June budget adoption is considered a "place holder" budget because by necessity it is primarily based on estimates and assumptions versus actual data. The 2017-18 data is "projected actuals", the numbers are currently estimates since the year has not yet closed. The 2018-19 State Budget has not been finalized, therefore the State revenues, program changes and other factors are not finalized. The budget is built off the Governor's May Revision.

However, the June budget adoption is important to not only meet the State requirement but also to provide a general overview as to the fiscal health of the district. In general, the 2018-19 June budget for La Cañada Unified School District reflects challenges of routine increases in operational costs and growing contributions to the State retirement systems.

May Revise

On May 11, 2018, Governor Jerry Brown released his final State Budget proposal of his four terms as Governor. In recent "Fiscal Reports" received from School Services of California, Inc. (SSC), the following is a summary of the Proposition 98 (K-12) portion of the Proposed Budget for 2018-19 that will have an impact on funding for the La Cañada Unified School District.

Current year revenue collections through April are higher than the January forecast. The Governor's May Revision is a positive, but cautious, fiscal picture. Governor Brown's proposal combines both long-term and one-time investments while setting aside funds for a rainy day. Prop 98 funding is not significantly impacted. The one-time revenues that were proposed have increased from \$295 per ADA to \$344 per ADA. These may change in the final adopted version of the budget.

The Cost of Living Allowance (COLA) has increased from 1.56% in 17-18 to 2.71% in 18-19. The LCFF base grant will increase by 3%.

One of the main premises of the Local Control Funding Formula (LCFF) when it was introduced was to restore the prerecession purchasing power to the 2007-08. Due to increased costs in CalSTRS and CalPERS and other nondiscretionary spending, the purchasing power has not been fully restored.

Local Control Funding Formula

The May Revise increases the LCFF funding level proposed by the Governor in January. The new revenue will fund the cost of the COLA and close the remaining GAP. This will bring statewide school funding to 100% of 2007-08 amounts – adjusted for inflation. This reflects statewide dollars. The new formula for LCFF impacts districts differently, and LCUSD receives minimal amounts of the dollars above the base grant. The gap has been closed, and schools are within 3% of inflation adjusted funding as compared to 2007-08 levels.

Ongoing revenues are distributed based on LCFF formula, and one-time revenues are traditionally dispersed evenly across all districts based on Average Daily attendance.

Retirement Systems

A major impact on the budget are the increased rates the State is mandating for the California Retirement Systems, California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS). These are pension plans controlled by the State. The pension reform legislation recognized the unfunded liability and proposed a long-term plan to address it. This plan over time, increases the State, the Employer and Employee contributions to address this liability. Employer contributions are proposed to increase as follows:

CalSTRS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%

CalPERS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	11.44%	11.77%	11.85%	13.89%	15.531%	18.062%	20.8%	23.5%

These increases are significantly outpacing the COLA and consuming the purchasing power that is built from 2007-08 funding.

Budgetary Overview

This agenda item provides the following budgetary information:

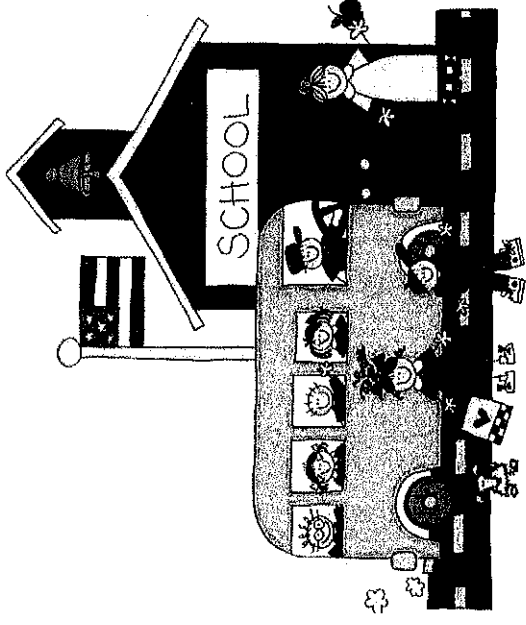
- An overview of the 2017-18 Estimated Actuals and 2018-19 Budget Financial Report and multi-year projections through 2020-2021 (Page 4)
- Revised Enrollment Projections (Page 5)
- District Budgetary Assumptions (Page 6)
- 2017-2018 All Fund Summary (Page 7)
- School Services of California, Inc. Financial Projection Dartboard, 2017-18 through 2021-22 (Page 8)
- Budget Development Calendar: The calendar of events associated with the development of the District's 2017-18 (Page 9)

Special Note: The budget recommendation for the Governing Board includes a cash transfer of \$60,000 from the Special Reserve Capital Outlay (40.0) to the Cafeteria Fund (13.0) in the 2018-19 budget year. This is to offset expenses beyond revenues.

Recommendation

It is recommended, that the Governing Board approve the 2017-18 Estimated Actuals and 2018-19 budget.

La Cañada Unified School District



2017-18 Estimated Actuals and 2018-19 Budget

June 26, 2018

Attachments

Attachment A

2017-18 Estimated Actuals & 2018-19 Budget General Fund - Fund #01.0

2nd Read	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Estimated Actuals	2018-19 Budget	2019-20 Projected Budget	2020-21 Projected Budget
Revenues											
LCFF Revenue	24,845,776	26,744,529	29,522,148	31,471,218	32,142,036	32,334,613	32,364,938	32,294,787	34,265,874	35,147,084	36,075,801
Federal Revenue	892,324	894,848	892,201	901,419	882,845	894,782	889,986	874,428	886,541	886,541	886,541
Other State Revenue	3,995,572	3,510,389	5,631,837	4,715,681	4,003,810	4,624,149	4,616,313	4,483,831	4,619,371	3,284,423	3,346,385
Local Revenue	7,109,825	8,867,666	8,568,347	8,593,795	8,446,615	8,624,917	8,763,774	8,837,246	8,575,978	7,970,728	8,035,746
Total Revenues	36,843,497	40,017,431	44,614,533	45,682,113	45,475,306	46,438,481	46,604,991	46,490,292	48,347,764	47,288,776	48,344,473
Expenditures											
Certificated Salaries	17,398,128	18,753,098	20,014,493	19,963,732	19,839,223	20,186,039	20,172,543	20,415,353	20,822,011	20,625,996	20,980,360
Classified Salaries	5,625,328	6,676,341	7,414,549	7,737,536	8,007,619	8,143,645	8,120,828	7,899,966	8,183,830	8,286,128	8,389,705
Employee Benefits	6,509,089	7,347,639	7,894,906	7,980,582	8,759,624	8,646,366	8,610,917	8,677,439	9,475,850	10,100,268	10,684,207
Books & Supplies	1,577,724	1,958,606	1,821,465	2,143,249	2,336,244	2,688,894	2,684,698	2,809,401	2,264,053	2,164,053	2,164,053
Contracted Services	5,624,847	5,587,232	5,468,813	5,666,937	6,484,663	6,949,306	6,965,709	6,524,094	6,215,868	6,298,519	6,401,868
Capital Outlay	0	119,631	74,349	289,126	611,960	600,291	713,558	1,038,330	104,264	90,000	90,000
Other Outgo	13,325	14,393	15,000	17,127	16,963	17,127	17,127	19,234	0	0	0
Direct Support / Indirect Support	(32,819)	(33,982)	(40,240)	(37,128)	(42,115)	(39,344)	(39,344)	(37,854)	(43,000)	(43,000)	(43,000)
Total Expenditures	36,715,623	40,422,959	42,663,334	43,761,161	46,014,202	47,192,324	47,246,036	47,305,953	47,022,876	47,521,964	48,667,193
Difference	127,874	(405,527)	1,951,199	1,920,952	(538,895)	(753,863)	(641,045)	(815,661)	1,324,888	(233,188)	(322,720)
Other Financing Sources/Uses											
Interfund Transfers In	0	0	14,388	20,076	16,000	20,000	20,000	20,059	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(1,017,811)	(1,181,713)	(1,647,127)	(614,493)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)
Interfund Transfers Out Fund 20	0	0	0	0	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Contributions From Unrestricted Funds	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(1,017,811)	(1,181,713)	(1,632,739)	(594,417)	(444,000)	(440,000)	(440,000)	(439,941)	(440,000)	(440,000)	(440,000)
Net Increase (Decrease) in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	884,888	(673,188)	(762,720)
Beginning Balance	7,833,476	6,943,539	5,356,299	5,674,760	7,001,294	7,001,294	7,001,294	7,001,294	5,745,692	6,630,581	5,957,393
Net Increase/Decrease in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	884,888	(673,188)	(762,720)
Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,294	6,018,399	5,807,431	5,920,249	5,745,692	6,630,581	5,957,393	5,194,673
Components of Ending Fund Balance											
Revolving Cash	6,000	6,000	6,000	6,030	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	46,849	82,224	154,948	60,175	385,530	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	0	0	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	835,405	356,485	463,013	431,410	358,030	364,742	385,865	130,222	116,501	348	522
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	0	0	0	324,788	0	0	0	0	0	0	0
Assigned Funds - Textbooks	307,570	158,056	494,585	1,011,519	530,805	582,110	574,266	527,206	687,806	514,890	636,662
Assigned Funds - CTE Grant	0	0	0	391,480	0	0	0	0	0	0	0
Assigned Funds - one-time \$	0	0	0	0	0	0	0	0	0	0	0
Economic Uncertainties	0	4,773,534	4,066,214	4,285,892	4,264,383	4,354,580	4,454,119	4,582,264	4,522,947	797,328	797,328
Undesignated	5,747,715	0	0	0	1,151	0	0	0	0	0	0
Total Components of Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,295	6,018,400	5,807,432	5,920,249	5,745,692	6,630,581	5,957,393	5,194,673
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
3.50%	1,320,670	1,456,163	1,550,363	1,552,445	1,626,037	1,667,131	1,689,011	1,671,106	1,661,201	1,678,669	1,718,752
3.00%	1,132,003	1,248,140	1,328,882	1,330,667	1,393,746	1,428,970	1,430,581	1,432,377	1,423,886	1,438,859	1,473,216

Attachment B

CBEDS to P2 ADA Projections

	A	B	C	D (C-B)	E (C-A)	F (C/A)
	CBEDS	P1 ADA	P2 ADA		Difference	%Difference
2018-19	4157	4085	4056 est	-29	-101	0.9772 est
2017-18	4157	4085	4056	-29	-101	0.9757
2016-17	4132	4060	4041	-19	-91	0.9780
2015-16	4092	4007	3988	-19	-104	0.9746
2014-15	4048	3991	3963	-28	-85	0.9791
2013-14	4043	3960	3957	-3	-86	0.9787
			Average:	-14	-73	0.9772

2018-19	4157	4062	0.9772	(under review)
seniors out	-354			
others in	114			
NPS 9	0			
TK/K in	240			
2019-20	4157	4062	0.9772	(under review)
seniors out	-347			
others in	102			
NPS 9	0			
TK/K in	245			
2020-21	4157	4062	0.9772	(under review)
seniors out	-341			
others in	89			
NPS 9	0			
TK/K in	252			
2021-2022	4157	4062	0.9772	(under review)

* includes NPS

seniors out per Enrollment report Sept 2017
NPS per CDE Report Oct. 2017

Projected ADA	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ADA	4041	4056	4062	4062	4062	4062
Increase/Decline from Prior Yr		22	0	0	0	0
Funded ADA		4063	4062	4062	4062	4062

Attachment C

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Enrollment*	4092	4132	4157	4157 est	4157 est	4157 est
Enrollment increase(decline) from prior year*	44	40	25	0	0	0
FTE loss related to Enrollment Decline/Other*	-2.0 FTE	0	0	0	0	0
Educational Foundation adjustments						
FTE Reductions	n/a	n/a	n/a	-6.0 FTE	n/a	n/a
LCFF CSR (K-3) 20:1	n/a	n/a	n/a	n/a	n/a	n/a
LCFF Gr 4-6 CSR	n/a	n/a	n/a	+6.0 FTE	n/a	n/a
ROP funding from LACOE	\$136,429	\$0	\$0	\$0	\$0	\$0
ADA to Enrollment factor est.*	97.46%	97.80%	97.57%	97.72%	97.72%	97.72%
Governing Board/Other Elections	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Employee Salary Compensation						
Classified 1.25% + longevity changes as of 7/1/18	4.00%	1.00%	2.50%	TBD	TBD	TBD
Certificated 2.0% as of 7/1/17		0.55%	2.00%			
Certificated 2.0% as of 7/1/18	4.25%	1.00%	2.00%	TBD	TBD	TBD
Increases in salary costs						
Step and Column Increase Estimated	1.5% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert	1.75% Cert
	\$252,640	\$348,635	\$342,666	\$347,224	\$347,224	\$353,300
	1.0% Class	1.0% Class	1.0% Class	1.25% Class	1.25% Class	1.25% Class
	\$44,507	\$77,890	\$77,120	\$102,298	\$102,298	\$103,577
STRS Employer rate projection estimate*	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
increase over previous year	\$355,935	\$379,619	\$449,018	\$360,647	\$381,581	\$203,509
increase from 14-15 contribution	\$529,496	\$909,115	\$1,358,133	\$1,718,780	\$2,100,361	\$2,303,870
PERS Employer rate projection estimate*	11.85%	13.88%	15.53%	18.10%	20.80%	23.50%
increase over previous year	\$59,051	\$133,896	\$134,531	\$205,002	\$226,874	\$226,522
increase from 14-15 contribution	\$116,752	\$250,648	\$385,179	\$590,181	\$817,055	\$1,043,577
Cost of 1% increase (salary and benefits)*						
Certificated	\$	227,068	\$	236,515	\$	244,740
Classified	\$	92,764	\$	95,448	\$	101,672
H & W Increase	1.02%	0.00%	1.56%	2.71%	2.57%	2.67%
Supplemental Grant*	\$343,579	\$420,376	\$495,833	\$519,188	\$563,177	\$578,072
Technology infrastructure/equipment/support	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Routine Restricted Maintenance Contribution	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Increase (under review)	-9.0%	-6.00%	2.00%	2.00%	5.00%	5.00%
	-\$82,727	-\$54,547	\$14,850	\$20,000	\$66,965	\$70,313
Unrestricted Capital Outlay*	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Special Education Increase Contribution (under review)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
GASB 45 (Post employment benefits contribution)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Reserve level	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Projected Lease Income (under review)*	\$1,897,992	\$1,922,763	\$2,042,857	\$2,104,143	\$2,187,267	\$2,232,285
Fund 17 Lease Interruption Contingency	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000	\$1,825,000
Mandated Block Grant	\$152,582	\$150,648	\$160,358	\$160,358	\$164,589	\$164,589
One Time Prior Year Mandate*	\$2,097,797	\$855,663	\$595,351	\$1,397,328	\$0	\$0
Parcel Tax Revenue	\$2,579,850	\$2,585,250	\$2,582,100	\$2,582,100	\$2,582,100	\$2,582,100
Educational Foundation Revenue*	\$2.0 M	\$2.0 M	\$2.0 M	\$2.0 M	\$1.5 M est	\$1.5 M est
Transfer to Fund 40 (planned capital projects)	\$830,000	\$0	\$0	\$0	\$0	\$0
Deferred Maintenance Contribution (includes LCFF)	\$572,127	\$450,809	\$335,000	\$335,000	\$335,000	\$335,000
Educator Effectiveness Program	\$324,322	\$0	\$0	\$0	\$0.00	\$0.00
Lottery per ADA	\$140.00	\$144.00	\$146.00	\$146.00	\$146.00	\$146.00
Lottery Proposition 20 per ADA	\$41.00	\$45.00	\$48.00	\$48.00	\$48.00	\$48.00

*Changes reflected after July 1, 2017

La Canada Unified School District
Estimated Actuals 2017-18
All Funds

Attachment D

ALL FUNDS
17-18 Estimated Actuals

	GENERAL UNRESTRICTED	GENERAL (Restricted)	GENERAL (Combined)	SAFETY/EMERGENCY	DEFERRED MAINTENANCE	LEASE INTERUPTION	GRAB & RUN	BOND	DEVELOPMENT	FACILITIES	STADIUM FIELD	SEWER CONNECTION	RISK ASSESSMENT	FIELD RECONSTRUCTION	SPECIAL RESERVE	SUMMARY (All Funds)
REVENUE	42,425,298	4,064,993	46,490,292	739,500	6,025	0	8,551	29,880,500	236,655	274,416	7,235	3,563	36,487	2,169	323,880	77,485,403
EXPENDITURES	36,695,818	10,433,783	47,129,601	807,248	505,194	20,059	0	878,745	122,172	194,358	0	28,600	0	20,000	242,958	49,705,978
DIFFERENCE	5,729,481	-6,368,790	-639,309	-67,748	-489,169	-20,059	8,551	28,801,755	114,483	80,058	7,235	-25,037	36,487	-17,831	80,922	27,779,425
Transfer Out Fund 14	-335,000	0	-335,000	0	0	0	0	0	0	0	0	0	0	0	0	-335,000
Transfer Out Fund 20	-125,000	0	-125,000	0	0	0	0	0	0	0	0	0	0	0	0	-125,000
Transfer Out Fund 40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out Fund 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In Fund 17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer In/Out	20,000	0	20,000	71,000	335,000	20,059	125,000	0	0	0	0	0	0	-71,000	-71,000	480,059
Cont to Rest Maint	-1,350,000	1,350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cont to Restricted	-4,875,247	4,875,247	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FUND CHANGE	-935,766	-143,543	-1,079,309	3,251	-164,169	0	133,551	28,801,755	114,483	80,058	7,235	-25,037	36,487	-58,831	9,922	27,819,485
BEG. BAL. 7/1	6,559,739	441,555	7,001,294	25,068	652,865	1,825,000	777,798	0	669,536	470,596	113,520	324,157	32,912	196,134	1,137,319	12,085,680
END. BAL. 6/30	5,623,973	298,012	5,921,985	28,319	488,496	1,825,000	911,349	28,801,755	784,019	550,654	120,755	299,120	69,409	107,303	1,147,241	39,908,164
Revolving Cash	8,500	0	8,500	400	0	0	0	0	0	0	0	0	0	0	0	8,900
Stores/Prepays	7,500	0	7,500	0	0	0	0	0	0	0	0	0	0	0	0	7,500
Legally Restricted	0	298,013	298,013	27,919	0	0	0	0	0	0	0	0	0	0	0	325,932
Committed Funds PERS/STRS	490,000	0	490,000	0	1,500,000	0	0	0	0	0	0	0	0	0	0	1,500,000
Assigned Funds	0	0	0	0	488,496	325,000	911,349	28,801,755	784,019	550,654	120,755	299,120	69,409	107,303	1,147,241	490,000
Assigned Funds/Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,457,680
Assigned Funds/Textbooks	527,206	0	527,206	0	0	0	0	0	0	0	0	0	0	0	0	527,206
Economic Uncertainty	4,590,767	0	4,590,767	0	0	0	0	0	0	0	0	0	0	0	0	4,590,768
Undesignated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unappropriated	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SSC School District and Charter School Financial Projection Dartboard 2018-19 May Revision

This version of SSC's Financial Projection Dartboard is based on the 2018-19 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.00%	\$216	\$219	\$226	\$261
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$771	—	—	\$233
2018-19 Adjusted Base Grants	\$8,180	\$7,520	\$7,744	\$9,206
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	45.17%	100.00%	—	—	—
Department of Finance Gap Funding Percentage	45.17%	100.00%	—	—	—
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	—	—	—
COLA ¹	1.56%	3.00% ²	2.57%	2.67%	2.90%

PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ³	1.56%	2.71%	2.57%	2.67%	2.90%
California CPI	3.37%	3.58%	3.36%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$146	\$146	\$146	\$146
	Restricted per ADA	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.16	\$31.16
	Grades 9-12 per ADA	\$58.25	\$59.83	\$59.83	\$59.83
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.33	\$16.33
	Grades 9-12 per ADA	\$44.04	\$45.23	\$45.23	\$45.23
One-Time Discretionary Funds per ADA	\$147	\$344	—	—	—
Interest Rate for Ten-Year Treasuries	2.59%	3.15%	3.40%	3.50%	3.40%
CalPERS Employer Rate (projected) ⁴	15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant.

²Includes statutory COLA of 2.71% plus an additional 0.29% represented by an additional \$166 million appropriated above LCFF targets

³Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

⁴Rate is final for 2017-18 and 2018-19 fiscal years

**LA CAÑADA UNIFIED SCHOOL DISTRICT
BUDGET DEVELOPMENT CALENDAR 2017-18**

Dec. 5, 2017	The 2016-17 District Audit is presented to the Governing Board
February 13, 2018	Second Interim Financial Report (2017-18), for the period ending January 31, 2018, presented to the Governing Board- First Reading
March 20, 2018	Second Interim Financial Report (2017-18), for the period ending January 31, 2018 presented to the Governing Board- Second Reading
May 2018	Budget Development activities for 2018-19
June 5, 2018	Proposed District Budget (2018-19) presented to the Governing Board
May 30 to June 5, 2018	Proposed District Budget (2018-19) placed on display for public review
June 26, 2018	The Governing Board conducts a public hearing and approves the District Budget for 2018-19
June 30, 2018	Business Services files the District Budget (2018-19) with the Los Angeles County Office of Education

State Reports

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: 4490 Cornishon Ave. La Canada, CA

Date: May 24, 2018

Place: 4490 Cornishon Ave. La Canada, CA

Date: June 05, 2018

Time: 07:00 AM

Adoption Date: June 26, 2018

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Mark Evans

Telephone: 818-952-8230

Title: Asst. Superintendent of Business Services

E-mail: mevans@lcsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

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

Signed _____

Date of Meeting: _____

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

For additional information on this certification, please contact:

Name: Mark Evans

Title: Assistant Superintendent of Business Services

Telephone: 818-952-8380

E-mail: mevans@lcusd.net

SAMPLE TEMPLATE REU Disclosure Requirements

Name of District
La Canada Unified School District

Per Education Code Section 42127 (a), the following Reserve for Economic Uncertainties (REU) information will be presented at a public hearing on:

Date of Hearing
June 26, 2018

	BUDGET YEAR 18-19 Amount	FIRST OUT-YEAR Amount	SECOND OUT-YEAR Amount
1) Assigned Fund Balance (Fund 01 & 17)	\$ 2,300,132	\$ 2,127,218	\$ 1,923,990
2) Unassigned Fund Balance (Fund 01 & 17)	\$ 4,522,948	\$ 4,138,827	\$ 3,254,161
3) Total Assigned and Unassigned Fund Balance (Line 1 + 2)	\$ 6,823,080	\$ 6,266,045	\$ 5,178,151
4) Minimum Recommended REU	\$ 1,423,886	\$ 1,438,859	\$ 1,473,216
5) Amount Exceeding Minimum REU (Line 3 - 4)	\$ 5,399,194	\$ 4,827,186	\$ 3,704,935
6) If the amount in Line 5 is greater than zero, provide the reason(s):			
Budget Year: The District is proposing reserves in excess of the minimum requirement of 3% to prepare for the possible negative financial impact on the ending fund balance from the anticipation of STRS and PERS increases over the next several years and to cover increases in Special Education.			
First Out-Year: The District is proposing reserves in excess of the minimum requirement of 3% to prepare for the possible negative financial impact on the ending fund balance from the anticipation of STRS and PERS increases over the next several years and to cover increases in Special Education.			
Second Out-Year: The District is proposing reserves in excess of the minimum requirement of 3% to prepare for the possible negative financial impact on the ending fund balance from the anticipation of STRS and PERS increases over the next several years and to cover increases in Special Education.			

G = General Ledger Data; S = Supplemental Data

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

Criteria and Standards

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	3,963	3,974		
Charter School				
Total ADA	3,963	3,974	N/A	Met
Second Prior Year (2016-17)				
District Regular	4,010	4,043		
Charter School				
Total ADA	4,010	4,043	N/A	Met
First Prior Year (2017-18)				
District Regular	4,041	4,056		
Charter School		0		
Total ADA	4,041	4,056	N/A	Met
Budget Year (2018-19)				
District Regular	4,062			
Charter School	0			
Total ADA	4,062			

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	3,949	4,093		
Charter School				
Total Enrollment	3,949	4,093	N/A	Met
Second Prior Year (2016-17)				
District Regular	4,096	4,132		
Charter School				
Total Enrollment	4,096	4,132	N/A	Met
First Prior Year (2017-18)				
District Regular	4,130	4,157		
Charter School				
Total Enrollment	4,130	4,157	N/A	Met
Budget Year (2018-19)				
District Regular	4,157			
Charter School				
Total Enrollment	4,157			

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	3,954	4,093	
Charter School		0	
Total ADA/Enrollment	3,954	4,093	96.6%
Second Prior Year (2016-17)			
District Regular	4,042	4,132	
Charter School			
Total ADA/Enrollment	4,042	4,132	97.8%
First Prior Year (2017-18)			
District Regular	4,056	4,157	
Charter School	0		
Total ADA/Enrollment	4,056	4,157	97.6%
Historical Average Ratio:			97.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.8%**

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	4,062	4,157		
Charter School	0			
Total ADA/Enrollment	4,062	4,157	97.7%	Met
1st Subsequent Year (2019-20)				
District Regular	4,062	4,157		
Charter School				
Total ADA/Enrollment	4,062	4,157	97.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	4,062	4,157		
Charter School				
Total ADA/Enrollment	4,062	4,157	97.7%	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.

LCFF Target (Reference Only)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
34,265,874.00	35,147,084.00	36,075,801.00

Step 1 - Change in Population

- ADA (Funded)
(Form A, lines A6 and C4)
- Prior Year ADA (Funded)
- Difference (Step 1a minus Step 1b)
- Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4,057.87	4,062.00	4,062.00	4,062.00
	4,057.87	4,062.00	4,062.00
	4.13	0.00	0.00
	0.10%	0.00%	0.00%

Step 2 - Change in Funding Level

- Prior Year LCFF Funding
- COLA percentage (if district is at target)
- COLA amount (proxy for purposes of this criterion)
- Gap Funding (if district is not at target)
- Economic Recovery Target Funding
(current year increment)
- Total (Lines 2b2 or 2c, as applicable, plus Line 2d)
- Percent Change Due to Funding Level
(Step 2e divided by Step 2a)

32,294,787.00	34,265,874.00	35,147,084.00
2.71%	2.57%	2.67%
875,188.73	880,632.96	938,427.14
1,110,784.00	0.00	0.00
1,985,972.73	880,632.96	938,427.14
6.15%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)

6.25%	2.57%	2.67%
5.25% to 7.25%	1.57% to 3.57%	1.67% to 3.67%

LCFF Revenue Standard (Step 3, plus/minus 1%):

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)	18,210,732.00	18,210,811.00	18,210,811.00	18,210,811.00
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)	32,657,206.00	34,628,293.00	35,147,084.00	36,075,801.00
District's Projected Change in LCFF Revenue:		6.04%	1.50%	2.64%
LCFF Revenue Standard:		5.25% to 7.25%	1.57% to 3.57%	1.67% to 3.67%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF is full funded starting in 19-20

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)	28,503,377.30	33,183,016.14	85.9%
Second Prior Year (2016-17)	29,084,155.92	33,833,721.79	86.0%
First Prior Year (2017-18)	30,282,211.77	36,702,532.62	82.5%
	Historical Average Ratio:		84.8%

	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):	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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)	31,389,477.92	37,024,353.19	84.8%	Met
1st Subsequent Year (2019-20)	31,750,388.50	37,353,650.50	85.0%	Met
2nd Subsequent Year (2020-21)	32,592,526.50	38,299,137.50	85.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.25%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.75% to 16.25%	-7.43% to 12.57%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.25% to 11.25%	-2.43% to 7.57%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	874,428.00		
Budget Year (2018-19)	886,541.00	1.39%	No
1st Subsequent Year (2019-20)	886,541.00	0.00%	No
2nd Subsequent Year (2020-21)	886,541.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	4,483,831.00		
Budget Year (2018-19)	4,619,371.00	3.02%	No
1st Subsequent Year (2019-20)	3,284,423.00	-28.90%	Yes
2nd Subsequent Year (2020-21)	3,346,385.00	1.89%	No

Explanation:
(required if Yes)

One-time funding, Prop 39 and CTE funds are all reduced.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	8,837,245.85		
Budget Year (2018-19)	8,575,977.85	-2.96%	Yes
1st Subsequent Year (2019-20)	7,970,728.00	-7.06%	Yes
2nd Subsequent Year (2020-21)	8,035,746.00	0.82%	No

Explanation:
(required if Yes)

Revenue reduction for Ed Foundation support and PTA/parent donations have been reduced to match the expenditures expected to be generated by them.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	2,809,401.00		
Budget Year (2018-19)	2,264,053.00	-19.41%	Yes
1st Subsequent Year (2019-20)	2,164,053.00	-4.42%	Yes
2nd Subsequent Year (2020-21)	2,164,053.00	0.00%	No

Explanation:
(required if Yes)

Adjustment for textbook adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)First Prior Year (2017-18)
Budget Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

6,524,093.85		
6,215,867.85	-4.72%	Yes
6,298,519.00	1.33%	No
6,401,868.00	1.64%	No

Explanation:
(required if Yes)

Re-evaluation of the special education budget.Bergstrom

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

14,195,504.85		
14,081,889.85	-0.80%	Met
12,141,692.00	-13.78%	Not Met
12,268,672.00	1.05%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)First Prior Year (2017-18)
Budget Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

9,333,494.85		
8,479,920.85	-9.15%	Not Met
8,462,572.00	-0.20%	Met
8,565,921.00	1.22%	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)**Explanation:**Other State Revenue
(linked from 6B
if NOT met)

One-time funding, Prop 39 and CTE funds are all reduced.

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

Revenue reduction for Ed Foundation support and PTA/parent donations have been reduced to match the expenditures expected to be generated by them.

- 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)

Adjustment for textbook adoption.

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

Re-evaluation of the special education budget.Bergstrom

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: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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)

47,482,875.75

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

47,482,875.75

3% Required Minimum Contribution (Line 2c times 3%)

1,424,486.27

Budgeted Contribution' to the Ongoing and Major Maintenance Account

1,350,000.00

Status

N/A

3.

All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

47,482,875.75

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

47,482,875.75

3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)

1,424,486.27

Amount Deposited' for 2014-15 Fiscal Year

1,213,999.36

Lesser of: 3% or 2014-15 amount

1,213,999.36

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%
949,657.52	1,213,999.36

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1,350,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,213,999.36

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)	1,500,000.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,066,214.24	4,285,892.48	4,582,266.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.05)
e. Available Reserves (Lines 1a through 1d)	5,566,214.24	4,285,892.48	4,582,264.95
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	44,310,460.84	44,375,654.09	47,765,952.57
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)	44,310,460.84	44,375,654.09	47,765,952.57
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.6%	9.7%	9.6%

**District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):**

4.2%	3.2%	3.2%
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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)	211,932.75	34,830,143.14	N/A	Met
Second Prior Year (2016-17)	1,347,991.29	34,448,214.79	N/A	Met
First Prior Year (2017-18)	(944,266.77)	37,162,532.62	2.5%	Met
Budget Year (2018-19) (Information only)	898,609.08	37,484,353.19		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	4,305,298.00	4,999,814.14	N/A	Met
Second Prior Year (2016-17)	4,565,074.14	5,211,747.41	N/A	Met
First Prior Year (2017-18)	6,559,738.00	6,559,738.00	0.0%	Met
Budget Year (2018-19) (Information only)	5,615,471.23			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,062	4,062	4,062
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?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): DJ- Foothill

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

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

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)	47,482,875.75	47,981,964.02	49,127,193.02
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)	47,482,875.75	47,981,964.02	49,127,193.02
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,424,486.27	1,439,458.92	1,473,815.79
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)	1,424,486.27	1,439,458.92	1,473,815.79

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,522,948.00	4,138,824.81	3,254,158.31
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.01)	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)	4,522,946.99	4,138,824.81	3,254,158.31
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.53%	8.63%	6.62%
District's Reserve Standard (Section 10B, Line 7):	1,424,486.27	1,439,458.92	1,473,815.79
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)	(6,227,092.00)			
Budget Year (2018-19)	(6,596,037.58)	368,945.58	5.9%	Met
1st Subsequent Year (2019-20)	(6,669,526.00)	73,488.42	1.1%	Met
2nd Subsequent Year (2020-21)	(6,923,631.00)	254,105.00	3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	20,059.00			
Budget Year (2018-19)	20,000.00	(59.00)	-0.3%	Met
1st Subsequent Year (2019-20)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	460,000.00			
Budget Year (2018-19)	460,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	460,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	460,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

* Includes 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	various	51.1	51.1	20,918,342
Supp Early Retirement Program	1	01.09011	01.0-3901	129,932
State School Building Loans				
Compensated Absences		01.0-8011	01.0-1xxx and 2xxx	201,893
Other Long-term Commitments (do not include OPEB):				
Sewer PCY and PCR	6	01.0-8011	01.0-5560	135,936
TOTAL:				21,386,103

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	4,280,663	4,276,663	4,404,338	4,512,000
Supp Early Retirement Program	124,934	124,932	0	0
State School Building Loans				
Compensated Absences	228,023	201,893	201,893	201,893
Other Long-term Commitments (continued):				
Sewer PCY and PCR	42,077	41,108	27,038	26,055
Total Annual Payments:	4,675,697	4,644,596	4,633,269	4,739,948
Has total annual payment increased over prior year (2017-18)?	No	No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Principal and interest payments increased

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:

The district will provide the same medical coverage as active employees if the retiree has worked for the district at least 10 years, is 50 years old at retirement, and had district coverage when he/she retired. Coverage will continue with employee contributions to the premium on the same basis as active employees contribute. Coverage will last for 5 years or when the retiree turns 65. Those retirees hired after September 30, 2011 will not be eligible for retirement 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

347,802

4. OPEB Liabilities

a. Total OPEB liability

4,642,070.00

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

4,642,070.00

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

0.00

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

Actuarial

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

Jun 30, 2016

Data must be entered.

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

579,305.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

164,145.28

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

164,145.28

d. Number of retirees receiving OPEB benefits

16

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

579,305.00	579,305.00	579,305.00
164,145.28	164,145.28	164,145.28
164,145.28	164,145.28	164,145.28
16	16	16

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities

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

--

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	199.6	199.6	199.6	199.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

219,895

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,223,998	2,281,821	2,343,430
80.0%	80.0%	80.0%
2.7%	2.6%	2.7%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- 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
340,446	347,224	353,300
1.8%	1.8%	1.8%

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

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

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

Certificated (Non-management) - Other

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

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	167.9	167.9	167.9	167.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

92,099

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
875,487	897,987	921,963
80.0%	80.0%	80.0%
2.7%	2.6%	2.7%

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
98,249	102,298	103,577
1.3%	1.3%	1.3%

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

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

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

Classified (Non-management) - Other

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

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	16.3	16.3	16.3	16.3

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

0

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
80.0%	80.0%	80.0%
2.7%	2.6%	2.7%

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

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

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

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

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

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

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 26, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

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?

No

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

Funds

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	32,294,787.00	0.00	32,294,787.00	34,265,874.00	0.00	34,265,874.00	6.1%
2) Federal Revenue		8100-8299	18,750.00	855,678.00	874,428.00	19,258.00	867,283.00	886,541.00	1.4%
3) Other State Revenue		8300-8599	1,359,311.00	3,124,520.00	4,483,831.00	2,162,164.00	2,457,207.00	4,619,371.00	3.0%
4) Other Local Revenue		8600-8799	8,752,450.85	84,795.00	8,837,245.85	8,511,703.85	64,274.00	8,575,977.85	-3.0%
5) TOTAL REVENUES			42,425,298.85	4,064,993.00	46,490,291.85	44,958,999.85	3,388,764.00	48,347,763.85	4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,139,657.45	2,275,695.63	20,415,353.08	18,462,002.40	2,360,008.69	20,822,011.09	2.0%
2) Classified Salaries		2000-2999	5,015,233.26	2,844,722.62	7,859,955.88	5,150,382.10	3,033,447.83	8,183,829.93	4.1%
3) Employee Benefits		3000-3999	7,127,321.06	1,550,117.70	8,677,438.76	7,777,093.42	1,698,756.46	9,475,849.88	9.2%
4) Books and Supplies		4000-4999	2,276,718.00	532,683.00	2,809,401.00	1,864,329.00	399,724.00	2,264,053.00	-19.4%
5) Services and Other Operating Expenditures		5000-5999	4,367,469.85	2,156,624.00	6,524,093.85	4,146,954.27	2,088,913.58	6,215,867.85	-4.7%
6) Capital Outlay		6000-6999	249,807.00	788,523.00	1,038,330.00	54,264.00	50,000.00	104,264.00	-90.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,234.00	0.00	19,234.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(492,908.00)	455,054.00	(37,854.00)	(430,672.00)	387,672.00	(43,000.00)	13.6%
9) TOTAL EXPENDITURES			36,702,532.62	10,603,419.95	47,305,952.57	37,024,353.19	9,998,522.56	47,022,875.75	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,722,766.23	(6,538,426.95)	(815,660.72)	7,934,646.66	(6,609,758.56)	1,324,888.10	-262.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,059.00	0.00	20,059.00	20,000.00	0.00	20,000.00	-0.3%
b) Transfers Out		7600-7629	460,000.00	0.00	460,000.00	460,000.00	0.00	460,000.00	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	(6,227,092.00)	6,227,092.00	0.00	(6,596,037.58)	6,596,037.58	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,667,033.00)	6,227,092.00	(439,941.00)	(7,036,037.58)	6,596,037.58	(440,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(944,266.77)	(311,334.95)	(1,255,601.72)	898,609.08	(13,720.98)	884,888.10	-170.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
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)			6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,615,471.23	130,221.05	5,745,692.28	6,514,080.31	116,500.07	6,630,580.38	15.4%
Components of Ending Fund Balance									
a) Nonspendable			8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	0.0%
Revolving Cash		9711							
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	130,222.10	130,222.10	0.00	116,501.08	116,501.08	-10.5%
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			1,017,205.23	0.00	1,017,205.23	1,975,132.31	0.00	1,975,132.31	94.2%
STRS/PERS	0000	9780				490,000.00		490,000.00	
One-time\$/Textbooks	0000	9780				500,000.00		500,000.00	
Textbooks	0000	9780				187,806.00		187,806.00	
One-time\$	0000	9780				797,326.31		797,326.31	
STRS/PERS	0000	9780	490,000.00		490,000.00				
Textbooks	0000	9780	527,205.23		527,205.23				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,582,266.00	0.00	4,582,266.00	4,522,948.00	0.00	4,522,948.00	-1.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.05)	(1.05)	0.00	(1.01)	(1.01)	-3.8%

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

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,988,729.00	0.00	9,988,729.00	11,959,737.00	0.00	11,959,737.00	19.7%
Education Protection Account State Aid - Current Year		8012	4,457,745.00	0.00	4,457,745.00	4,457,745.00	0.00	4,457,745.00	0.0%
State Aid - Prior Years		8019	(362,419.00)	0.00	(362,419.00)	(362,419.00)	0.00	(362,419.00)	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	93,879.00	0.00	93,879.00	93,879.00	0.00	93,879.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,921,111.00	0.00	14,921,111.00	14,921,111.00	0.00	14,921,111.00	0.0%
Unsecured Roll Taxes		8042	554,908.00	0.00	554,908.00	554,908.00	0.00	554,908.00	0.0%
Prior Years' Taxes		8043	490,133.00	0.00	490,133.00	490,133.00	0.00	490,133.00	0.0%
Supplemental Taxes		8044	188,512.00	0.00	188,512.00	188,512.00	0.00	188,512.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,954,162.00	0.00	1,954,162.00	1,954,241.00	0.00	1,954,241.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	8,027.00	0.00	8,027.00	8,027.00	0.00	8,027.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,294,787.00	0.00	32,294,787.00	34,265,874.00	0.00	34,265,874.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,294,787.00	0.00	32,294,787.00	34,265,874.00	0.00	34,265,874.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	689,901.00	689,901.00	0.00	708,598.00	708,598.00	2.7%
Special Education Discretionary Grants		8182	0.00	85,512.00	85,512.00	0.00	87,830.00	87,830.00	2.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	18,750.00	0.00	18,750.00	19,258.00	0.00	19,258.00	2.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290							
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		40,754.00	40,754.00		40,754.00	40,754.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		13,871.00	13,871.00		9,697.00	9,697.00	-30.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		25,640.00	25,640.00		20,404.00	20,404.00	-20.4%
Public Charter Schools Grant Program (PCSGI	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,750.00	855,678.00	874,428.00	19,258.00	867,283.00	886,541.00	1.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311			2,022,601.00		2,022,601.00	2,022,601.00	0.0%
Prior Years	6500	8319		2,493.00	2,493.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	160,356.00	0.00	160,356.00	160,356.00	0.00	160,356.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	592,176.00	194,688.00	786,864.00	593,052.00	194,688.00	787,740.00	0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

La Canada Unified
Los Angeles County

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		370,050.00	370,050.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		301,100.00	301,100.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	606,779.00	233,588.00	840,367.00	1,408,756.00	239,918.00	1,648,674.00	96.2%
TOTAL, OTHER STATE REVENUE			1,359,311.00	3,124,520.00	4,483,831.00	2,162,164.00	2,457,207.00	4,619,371.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll									
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,582,100.00	0.00	2,582,100.00	2,582,100.00	0.00	2,582,100.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,042,857.00	0.00	2,042,857.00	2,104,143.00	0.00	2,104,143.00	3.0%
Interest		8660	77,380.00	0.00	77,380.00	75,000.00	0.00	75,000.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,050,113.85	84,795.00	4,134,908.85	3,750,460.85	64,274.00	3,814,734.85	-7.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,752,450.85	84,795.00	8,837,245.85	8,511,703.85	64,274.00	8,575,977.85	-3.0%
TOTAL, REVENUES			42,425,298.85	4,064,993.00	46,490,291.85	44,958,999.85	3,388,764.00	48,347,763.85	4.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,765,364.64	1,712,023.40	16,477,388.04	14,849,911.93	1,793,878.87	16,643,790.80	1.0%
Certificated Pupil Support Salaries		1200	1,169,631.33	350,644.19	1,520,275.52	1,295,832.79	358,855.74	1,654,688.53	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,887,725.87	184,729.55	2,072,455.42	1,912,899.47	182,265.22	2,095,164.69	1.1%
Other Certificated Salaries		1900	316,935.61	28,298.49	345,234.10	403,358.21	25,008.86	428,367.07	24.1%
TOTAL, CERTIFICATED SALARIES			18,139,657.45	2,275,695.63	20,415,353.08	18,462,002.40	2,360,008.69	20,822,011.09	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,158,060.52	2,087,383.67	3,245,444.19	1,182,472.03	2,249,753.29	3,432,225.32	5.8%
Classified Support Salaries		2200	1,428,023.12	680,600.87	2,108,623.99	1,451,903.01	715,050.40	2,166,953.41	2.8%
Classified Supervisors' and Administrators' Salaries		2300	608,455.59	0.00	608,455.59	696,402.65	0.00	696,402.65	14.5%
Clerical, Technical and Office Salaries		2400	1,709,371.06	66,843.40	1,776,214.46	1,710,919.06	58,264.49	1,769,183.55	-0.4%
Other Classified Salaries		2900	111,322.97	9,894.68	121,217.65	108,685.35	10,379.65	119,065.00	-1.8%
TOTAL, CLASSIFIED SALARIES			5,015,233.26	2,844,722.62	7,859,955.88	5,150,382.10	3,033,447.83	8,183,829.93	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,657,459.10	325,467.70	2,982,926.80	3,050,534.00	380,399.00	3,430,933.00	15.0%
PERS		3201-3202	533,456.00	318,169.00	851,625.00	641,858.00	387,764.00	1,029,622.00	20.9%
OASDI/Medicare/Alternative		3301-3302	629,489.66	246,656.84	876,146.50	639,389.00	282,845.00	902,234.00	3.0%
Health and Welfare Benefits		3401-3402	2,526,872.58	490,779.39	3,017,651.97	2,598,779.09	500,711.04	3,099,490.13	2.7%
Unemployment Insurance		3501-3502	11,516.42	2,550.16	14,066.58	14,037.59	2,688.00	16,725.59	18.9%
Workers' Compensation		3601-3602	475,990.30	104,813.56	580,803.86	496,417.88	113,293.00	609,710.88	5.0%
OPEB, Allocated		3701-3702	110,314.00	48,370.05	158,684.05	129,470.86	34,674.42	164,145.28	3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	182,223.00	13,311.00	195,534.00	206,607.00	16,382.00	222,989.00	14.0%
TOTAL, EMPLOYEE BENEFITS			7,127,321.06	1,550,117.70	8,677,438.76	7,777,093.42	1,698,756.46	9,475,849.88	9.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,867,823.00	515,093.00	2,382,916.00	1,609,413.00	393,224.00	2,002,637.00	-16.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	408,895.00	17,590.00	426,485.00	254,916.00	6,500.00	261,416.00	-38.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,276,718.00	532,883.00	2,809,401.00	1,864,329.00	399,724.00	2,264,053.00	-19.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	277,763.00	277,763.00	0.00	281,176.00	281,176.00	1.2%
Travel and Conferences		5200	146,424.00	77,646.00	224,070.00	123,981.00	60,513.00	184,494.00	-17.7%
Dues and Memberships		5300	22,945.00	905.00	23,850.00	22,770.00	0.00	22,770.00	-4.5%
Insurance		5400 - 5450	313,736.00	0.00	313,736.00	313,736.00	0.00	313,736.00	0.0%
Operations and Housekeeping Services		5500	1,338,941.00	0.00	1,338,941.00	1,339,293.00	0.00	1,339,293.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	343,359.00	234,621.00	577,980.00	263,102.00	137,065.00	400,167.00	-30.8%
Transfers of Direct Costs		5710	23,218.00	(23,218.00)	0.00	6,024.42	(6,024.42)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,011,069.85	1,587,867.00	3,598,936.85	1,908,990.85	1,595,684.00	3,504,674.85	-2.6%
Communications		5900	167,777.00	1,040.00	168,817.00	169,057.00	500.00	169,557.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,367,469.85	2,156,624.00	6,524,093.85	4,146,954.27	2,068,913.58	6,215,867.85	-4.7%

[illegible]

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,234.00	0.00	19,234.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(455,054.00)	455,054.00	0.00	(387,672.00)	387,672.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(37,854.00)	0.00	(37,854.00)	(43,000.00)	0.00	(43,000.00)	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(492,908.00)	455,054.00	(37,854.00)	(430,672.00)	387,672.00	(43,000.00)	13.6%
TOTAL EXPENDITURES			36,702,532.62	10,603,419.95	47,305,952.57	37,024,353.19	9,998,522.56	47,022,875.75	-0.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,059.00	0.00	20,059.00	20,000.00	0.00	20,000.00	-0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			20,059.00	0.00	20,059.00	20,000.00	0.00	20,000.00	-0.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	460,000.00	0.00	460,000.00	460,000.00	0.00	460,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,000.00	0.00	460,000.00	460,000.00	0.00	460,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,227,092.00)	6,227,092.00	0.00	(6,596,037.58)	6,596,037.58	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,227,092.00)	6,227,092.00	0.00	(6,596,037.58)	6,596,037.58	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,667,033.00)	6,227,092.00	(439,941.00)	(7,036,037.58)	6,596,037.58	(440,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	32,294,787.00	0.00	32,294,787.00	34,265,874.00	0.00	34,265,874.00	6.1%
2) Federal Revenue		8100-8299	18,750.00	855,678.00	874,428.00	19,258.00	867,283.00	886,541.00	1.4%
3) Other State Revenue		8300-8599	1,359,311.00	3,124,520.00	4,483,831.00	2,162,164.00	2,457,207.00	4,619,371.00	3.0%
4) Other Local Revenue		8600-8799	8,752,450.85	84,795.00	8,837,245.85	8,511,703.85	64,274.00	8,575,977.85	-3.0%
5) TOTAL REVENUES			42,425,298.85	4,064,993.00	46,490,291.85	44,968,999.85	3,388,764.00	48,347,763.85	4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,356,777.98	6,818,171.79	29,174,949.77	22,601,792.28	7,136,011.37	29,737,803.65	1.9%
2) Instruction - Related Services	2000-2999		4,628,342.66	668,621.50	5,296,964.16	4,448,520.43	627,962.46	5,076,482.89	-4.2%
3) Pupil Services	3000-3999		2,463,329.19	478,824.89	2,942,154.08	2,592,879.70	496,876.95	3,089,756.65	5.0%
4) Ancillary Services	4000-4999		57,154.78	0.00	57,154.78	61,614.23	0.00	61,614.23	7.8%
5) Community Services	5000-5999		80,137.41	0.00	80,137.41	85,769.01	0.00	85,769.01	7.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,004,869.93	455,054.00	3,459,923.93	3,363,781.01	387,672.00	3,751,453.01	8.4%
8) Plant Services	8000-8999		4,092,686.67	2,182,747.77	6,275,434.44	3,869,996.53	1,349,999.78	5,219,996.31	-16.8%
9) Other Outgo	9000-9999	Except 7600-7699	19,234.00	0.00	19,234.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			36,702,532.62	10,603,419.95	47,305,952.57	37,024,353.19	9,998,522.56	47,022,875.75	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,722,766.23	(6,538,426.95)	(815,660.72)	7,934,646.66	(6,609,758.56)	1,324,888.10	-262.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,059.00	0.00	20,059.00	20,000.00	0.00	20,000.00	-0.3%
b) Transfers Out		7600-7629	460,000.00	0.00	460,000.00	460,000.00	0.00	460,000.00	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	(6,227,092.00)	6,227,092.00	0.00	(6,596,037.58)	6,596,037.58	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,667,033.00)	6,227,092.00	(439,941.00)	(7,036,037.58)	6,596,037.58	(440,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(944,266.77)	(311,334.95)	(1,255,601.72)	898,609.08	(13,720.98)	884,888.10	-170.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,559,738.00	441,556.00	7,001,294.00	5,615,471.23	130,221.05	5,745,692.28	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,615,471.23	130,221.05	5,745,692.28	6,514,080.31	116,500.07	6,630,580.38	15.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	130,222.10	130,222.10	0.00	116,501.08	116,501.08	-10.5%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned			1,017,205.23	0.00	1,017,205.23	1,975,132.31	0.00	1,975,132.31	94.2%
Other Assignments (by Resource/Object)									
STRS/PEPS	0000	9780				490,000.00		490,000.00	
One-time\$/Textbooks	0000	9780				500,000.00		500,000.00	
Textbooks	0000	9780				187,806.00		187,806.00	
One-time\$	0000	9780				797,326.31		797,326.31	
STRS/PEPS	0000	9780	490,000.00		490,000.00				
Textbooks	0000	9780	527,205.23		527,205.23				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,582,266.00	0.00	4,582,266.00	4,522,948.00	0.00	4,522,948.00	-1.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.05)	(1.05)	0.00	(1.01)	(1.01)	-3.8%

Resource	Description	2017-18		2018-19	
		Estimated Actuals		Budget	
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	0.34		
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.09	0.09		
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	0.45	0.45		
6300	Lottery: Instructional Materials	62,708.00	57,396.00		
6500	Special Education	0.00	173.11		
6512	Special Ed: Mental Health Services	0.33	0.64		
7338	College Readiness Block Grant	29,532.00	0.00		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.23	0.45		
9010	Other Restricted Local	37,981.00	58,930.00		
Total, Restricted Balance		130,222.10	116,501.08		

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	37,393.00	38,000.00	1.6%
3) Other State Revenue		8300-8599	752.00	750.00	-0.3%
4) Other Local Revenue		8600-8799	701,355.00	731,400.00	4.3%
5) TOTAL, REVENUES			739,500.00	770,150.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	281,252.18	289,777.14	3.0%
3) Employee Benefits		3000-3999	44,989.60	48,203.65	7.1%
4) Books and Supplies		4000-4999	3,180.00	3,275.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	439,972.91	455,850.00	3.6%
6) Capital Outlay		6000-6999	0.00	5,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,854.17	43,000.00	13.6%
9) TOTAL, EXPENDITURES			807,248.86	845,105.79	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,748.86)	(74,955.79)	10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,000.00	60,000.00	-15.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,000.00	60,000.00	-15.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,251.14	(14,955.79)	-560.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,068.00	28,319.14	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,068.00	28,319.14	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,068.00	28,319.14	13.0%
2) Ending Balance, June 30 (E + F1e)			28,319.14	13,363.35	-52.8%
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	28,154.14	13,198.35	-53.1%
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	165.00	165.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	37,393.00	38,000.00	1.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,393.00	38,000.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	752.00	750.00	-0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			752.00	750.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	700,000.00	730,000.00	4.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,355.00	1,400.00	3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			701,355.00	731,400.00	4.3%
TOTAL, REVENUES			739,500.00	770,150.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	265,343.90	272,900.39	2.8%
Classified Supervisors' and Administrators' Salaries		2300	15,908.28	16,876.75	6.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			281,252.18	289,777.14	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,296.00	2,748.00	19.7%
PERS		3201-3202	6,977.00	8,317.00	19.2%
OASD/Medicare/Alternative		3301-3302	20,534.00	21,119.00	2.8%
Health and Welfare Benefits		3401-3402	9,042.60	9,287.65	2.7%
Unemployment Insurance		3501-3502	140.00	144.00	2.9%
Workers' Compensation		3601-3602	5,766.00	6,082.00	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	234.00	506.00	116.2%
TOTAL, EMPLOYEE BENEFITS			44,989.60	48,203.65	7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,249.00	1,300.00	4.1%
Food		4700	1,931.00	1,975.00	2.3%
TOTAL, BOOKS AND SUPPLIES			3,180.00	3,275.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	657.00	600.00	-8.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,195.00	23,000.00	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	417,120.91	432,250.00	3.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			439,972.91	455,850.00	3.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	5,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,854.17	43,000.00	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,854.17	43,000.00	13.6%
TOTAL, EXPENDITURES			807,248.86	845,105.79	4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	71,000.00	60,000.00	-15.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,000.00	60,000.00	-15.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			71,000.00	60,000.00	-15.5%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	28,154.14	13,198.35
Total, Restricted Balance		28,154.14	13,198.35

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	6,025.00	6,000.00	-0.4%
5) TOTAL, REVENUES			6,025.00	6,000.00	-0.4%
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	25,664.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	479,530.00	200,000.00	-58.3%
6) Capital Outlay		6000-6999	0.00	500,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			505,194.00	700,000.00	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,169.00)	(694,000.00)	39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	335,000.00	335,000.00	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			335,000.00	335,000.00	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)			(164,169.00)	(359,000.00)	118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,665.00	488,496.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652,665.00	488,496.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,665.00	488,496.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			488,496.00	129,496.00	-73.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	488,496.00	129,496.00	-73.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,025.00	6,000.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,025.00	6,000.00	-0.4%
TOTAL, REVENUES			6,025.00	6,000.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,664.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,664.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	479,530.00	200,000.00	-58.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			479,530.00	200,000.00	-58.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	500,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			505,194.00	700,000.00	38.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	335,000.00	335,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			335,000.00	335,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			335,000.00	335,000.00	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	20,059.00	20,000.00	-0.3%
5) TOTAL, REVENUES			20,059.00	20,000.00	-0.3%
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)			20,059.00	20,000.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,059.00	20,000.00	-0.3%
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			(20,059.00)	(20,000.00)	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,825,000.00	1,825,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,000.00	1,825,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,825,000.00	1,825,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,825,000.00	1,825,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,500,000.00	1,500,000.00	0.0%
d) Assigned					
Other Assignments		9780	325,000.00	325,000.00	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,059.00	20,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,059.00	20,000.00	-0.3%
TOTAL, REVENUES			20,059.00	20,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,059.00	20,000.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,059.00	20,000.00	-0.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(20,059.00)	(20,000.00)	-0.3%

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	8,551.00	8,551.00	0.0%
5) TOTAL, REVENUES			8,551.00	8,551.00	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)			8,551.00	8,551.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,000.00	125,000.00	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			125,000.00	125,000.00	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)			133,551.00	133,551.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	777,798.00	911,349.00	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			777,798.00	911,349.00	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			777,798.00	911,349.00	17.2%
2) Ending Balance, June 30 (E + F1e)			911,349.00	1,044,900.00	14.7%
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	911,349.00	1,044,900.00	14.7%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,551.00	8,551.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,551.00	8,551.00	0.0%
TOTAL, REVENUES			8,551.00	8,551.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	125,000.00	125,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			125,000.00	125,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			125,000.00	125,000.00	0.0%