

Prepared by

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22.12%

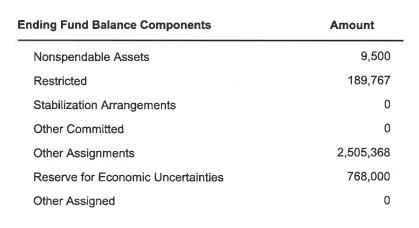
## Model OB19-01 18-19 ADOPTED BUDGET

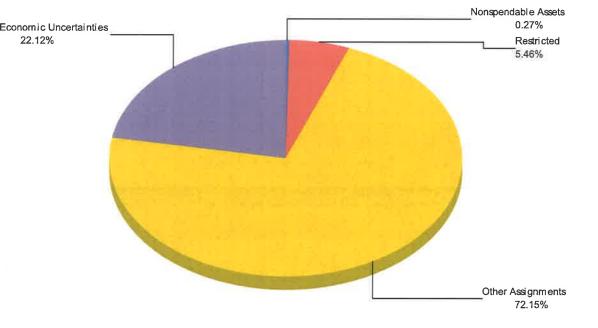
## Fiscal Year 2018/19

#### **GENERAL FUND**

	Dollars per ADA	Total Amount	
Beginning Fund Balance	\$2,444.95	\$4,774,991	-85
+ Total Resources	\$11,713.17	\$22,875,815	
- Total Uses	\$12,374.35	\$24,167,102	
Ending Fund Balance	\$1,783.77	\$3,483,704	Е
Fund Balance Difference	\$661.18-	\$1,291,287-	0

Ending Fu	nd Balance	Components
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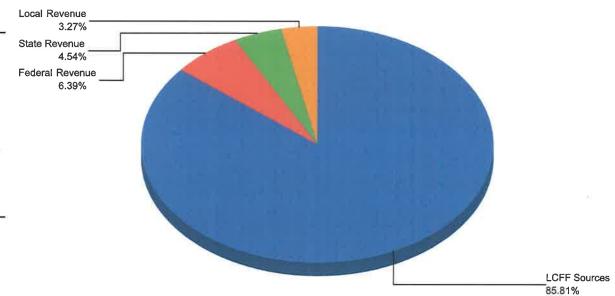


## **GENERAL FUND**

# Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,051.04	19,629,688
Federal Revenue	748.09	1,461,011
Other State Revenue	531.34	1,037,698
Other Local Revenue	382.70	747,418
Total Revenue	\$11,713.17	\$22,875,815
Transfer In & Others	\$0.00	\$0
Total Resources	\$11,713.17	\$22,875,815

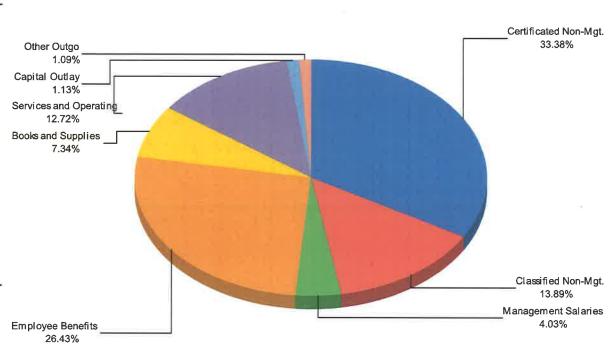


## **GENERAL FUND**

# Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,130.56	8,066,986
Class. Non-Mgt. Salaries	1,718.58	3,356,381
Management Salaries	498.77	974,089
Employee Benefits	3,270.42	6,387,124
Books and Supplies	907.84	1,773,014
Services and Operating	1,573.77	3,073,576
Capital Outlay	139.81	273,049
Other Outgo	134.60	262,883
Total Expenditure	\$12,374.35	\$24,167,102
Transfer out and Other:	\$0.00	\$0
Total Uses	\$12,374.35	\$24,167,102



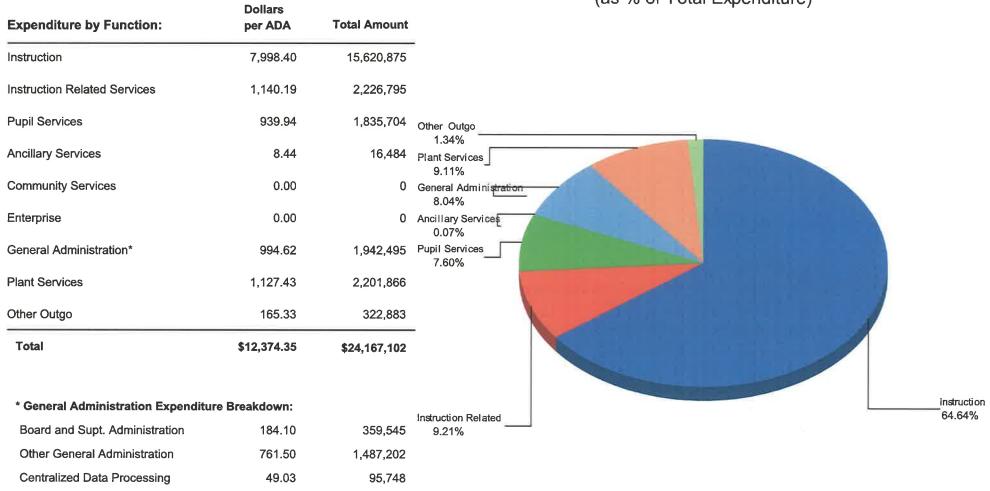
#### Model OB19-01 18-19 ADOPTED BUDGET

**GENERAL FUND** 

Fiscal Year 2018/19

# Total Expenditure by Function Summary

(as % of Total Expenditure)



Selection Group by Org, Fiscal Year, Budget Model, Filtered by (Organization = 916, Restricted? = Y, FD = 01), ADA = 1,953

ESCAPE

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Funded Based on Target Formula (based on pric Floor Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement	2016-17 14,960,236 733,817 2,491,587 1,913,105 259,736 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213 2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$ 19,467,213	\$ \$	2017-18  14,368,517 713,397 2,376,306 1,793,240 259,736 19,511,196  19,511,196  \$ FALSE 18,542,388  531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid \$ \$ 2,455,947 \$	2018-19  14,668,204 714,686 2,424,960 1,832,102 259,736  19,899,688  19,899,688  19,899,688  1,071,645  2018-19 14,191,136 \$ 2,421,467 3,354,298 (57,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ 19,899,688 \$	2019-20  15,044,617 732,298 2,515,472 1,950,027 259,736 20,502,150  20,502,150  \$ TRUE 19,899,686  20,502,150 \$  20,502,150 \$  20,502,150 \$  \$ 20,502,150 \$  \$  20,502,150 \$  \$  \$  \$  \$  \$  20,502,150 \$    \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$	2020-21  15,446,418 751,764 2,582,638 2,002,096 259,736 21,042,652  21,042,652  19,899,686  21,042,652  \$ 2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2021-22  15,974,991 777,720 2,671,052 2,070,635 259,736 21,754,134  21,754,134  \$  21,754,134 \$  21,754,134 \$  21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$ \$	2022-2 16,495,75 803,67 2,758,22 2,138,20 259,73 22,455,59 22,455,59 19,899,68 22,455,59 2022-2 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Base Grant Grade Span Adjustment Brade Span Adjustment Boupplemental Grant Concentration Grant Add-ons Fotal Target Fransition Components: Fransition Components Fransition Read after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Ald Fotal LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8011 - State Aid 8011 - Fair Share 8011 - State Aid 8011 - Fair Share 8011 - Bose - Property Taxes 8096 - In-Lieu of Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu FOTAL FUNDING  Rasic Aid Status 885: EPA in Excess to LCFF Funding Fotal Phase-In Entitlement 8012 - EPA Receipts (for budget & canhillow) Formary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	14,960,236 733,817 2,491,587 1,913,105 259,736 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	14,368,517 713,397 2,376,306 1,793,240 259,736 19,511,196  19,511,196  19,511,196  \$ FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid \$ \$ \$ \$ \$ 18,979,999 \$	14,668,204 714,686 2,424,960 1,832,102 259,736 19,899,688  19,899,688  FALSE 18,828,043 1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (57,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$	15,044,617 732,298 2,515,472 1,950,027 259,736 20,502,150  20,502,150 \$  20,502,150 \$  20,502,150 \$  2019-20 14,793,598 {67,213} 3,287,085 20,502,150 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15,446,418 751,764 2,582,638 2,002,096 259,736 21,042,652 31,042,652 31,042,652 41,042,652 5 21,042,652 5 22,020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15,974,991 777,720 2,671,052 2,070,635 259,736 21,754,134  21,754,134  \$ TRUE 19,899,686  21,754,134  \$ 2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid \$ \$	16,495,75 803,67 2,758,22 2,138,20 259,73 22,455,59 TRU 19,899,68 22,455,59 2022- 16,747,04 3,354,29 (67,21 3,287,08 22,455,59
Base Grant Grade Span Adjustment Supplemental Grant Concentration Grant Add-ons Total Target  Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Ald Total LCFF Entitlement  Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8011 - Reir S	733,817 2,491,587 1,913,105 259,736 20,358,481 \$ 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	713,397 2,376,306 1,793,240 259,736 19,511,196  19,511,196  FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Ald \$ \$ \$ 18,979,999 \$	714,686 2,424,960 1,832,102 259,736 19,899,688 19,899,688 FALSE 18,828,043 1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$	732,298 2,515,472 1,950,027 259,736  20,502,150  20,502,150  \$\$\$ FRUE 19,899,686   20,502,150  \$\$\$ 20,502,150  \$\$\$ \$\$\$ 20,502,150  \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$	751,764 2,582,638 2,002,096 259,736 21,042,652  21,042,652  \$ TRUE 19,899,686  21,042,652 \$ \$  2020-21 15,334,100 \$ \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ \$  Non-Basic Aid \$ \$ \$	777,720 2,671,052 2,070,635 259,736 21,754,134  21,754,134  21,754,134  \$ TRUE 19,899,686  21,754,134  \$ 2021-22 16,045,582 \$ \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ \$ Non-Basic Aid \$ \$ \$	803,67 2,758,22 2,138,20 259,73 22,455,59 TRU 19,899,68 22,455,59 2022- 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Grade Span Adjustment Supplemental Grant Concentration Grant Add-ons Total Target  Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  8asic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & canhillow)  Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	733,817 2,491,587 1,913,105 259,736 20,358,481 \$ 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	713,397 2,376,306 1,793,240 259,736 19,511,196  19,511,196  FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Ald \$ \$ \$ 18,979,999 \$	714,686 2,424,960 1,832,102 259,736 19,899,688 19,899,688 FALSE 18,828,043 1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$	732,298 2,515,472 1,950,027 259,736  20,502,150  20,502,150  \$\$\$ FRUE 19,899,686   20,502,150  \$\$\$ 20,502,150  \$\$\$ \$\$\$ 20,502,150  \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$\$\$ \$	751,764 2,582,638 2,002,096 259,736 21,042,652  21,042,652  \$ TRUE 19,899,686  21,042,652 \$ \$  2020-21 15,334,100 \$ \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ \$  Non-Basic Aid \$ \$ \$	777,720 2,671,052 2,070,635 259,736 21,754,134  21,754,134  21,754,134  \$ TRUE 19,899,686  21,754,134  \$ 2021-22 16,045,582 \$ \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ \$ Non-Basic Aid \$ \$ \$	803,67 2,758,22 2,138,20 259,73 22,455,59 TRU 19,899,68 22,455,59 2022-16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Supplemental Grant Concentration Grant Add-ons Total Target Transition Components: Target Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 8asic Aid Status Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashflow) Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	2,491,587 1,913,105 259,736 20,358,481  \$ 20,358,481 FALSE 18,329,329 891,268 1,137,884  \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ 5	\$ \$	2,376,306 1,793,240 259,736 19,511,196  19,511,196  FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid  \$  18,979,999 \$	2,424,960 1,832,102 259,736 19,899,688  19,899,688 FALSE 18,828,043  1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$	2,515,472 1,950,027 259,736 20,502,150  20,502,150  \$  20,502,150 \$  20,502,150 \$  20,502,150 \$  2019-20 14,793,598 \$  2,421,467 3,354,298 \$ (67,213) 3,287,085 20,502,150 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,582,638 2,002,096 259,736 21,042,652 21,042,652 TRUE 19,899,686  21,042,652  21,042,652  \$ 2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid	2,671,052 2,070,635 259,736 21,754,134 21,754,134 \$ TRUE 19,899,686 21,754,134 \$ 2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ S	2,758,22 2,138,20 259,73 22,455,59 22,455,59 19,899,68 22,455,59 2022: 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Concentration Grant Add-ons Total Target  Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8012 - Fall to Surces: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 8036 Aid Status Less: Excess Taxes Less: Excess Taxes Less: Exp in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashillow)  Summary of Student Population Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	1,913,105 259,736 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	1,793,240 259,736 19,511,196  19,511,196  19,511,196  FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid  18,979,999 \$	1,832,102 259,736  19,899,688  19,899,688  FALSE 18,828,043  1,071,645  19,899,688  2018-19  14,191,136  5,421,467  3,354,298 (57,213) 3,287,085  19,899,688  Non-Basic Aid  \$	1,950,027 259,736 20,502,150 \$ TRUE 19,899,686 20,502,150 \$ 2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid \$\frac{5}{5}\$	2,002,096 259,736 21,042,652 \$ TRUE 19,899,686 21,042,652 \$ 21,042,652 \$ 2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	20,70,635 259,736 21,754,134 21,754,134 TRUE 19,899,686 21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid	2,138,20 259,73 22,455,59 22,455,59 TRU 19,899,68 22,455,59 2022-16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Add-ons Total Target Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Ald Total LCFF Entitlement  Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8011 - State Aid 8011 - Fair Share 8011 - Responses EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & canhillow)  Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count	\$ 20,358,481 FALSE 18,329,329 891,268 1,137,884 \$ 19,467,213  2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	259,736  19,511,196  19,511,196  FALSE 18,542,388  531,197 437,611  18,979,999 \$  2017-18  13,248,410 \$  2,443,899  3,354,298 (66,608) 3,287,690  18,979,999 \$  Non-Basic Ald  \$ \$ 18,979,999 \$	259,736 19,899,688  19,899,688  FALSE 18,828,043  1,071,645  19,899,688  2018-19 14,191,136  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688  Non-Basic Aid  \$	259,736 20,502,150 \$ TRUE 19,899,686  2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	259,736 21,042,652 \$ 17,042,652 \$ 19,899,686  21,042,652 \$  21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	259,736 21,754,134 21,754,134 19,899,686 21,754,134 2021-22 16,045,582 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$	259,73 22,455,59 22,455,59 TRU 19,899,68 22,455,59 2022-16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Transition Components: Target Funded Based on Target Formula (based on price Floor Funded Based on Target Formula (based on price Floor Funded Based on Target Formula (based on price Floor Funded Based on Target Formula (based on price Floor Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8011 - Fair Sh	\$ 20,358,481  \$ 20,358,481  FALSE 18,329,329  891,268 1,137,884  \$ 19,467,213  2016-17 \$ 13,523,319  2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Ald \$ \$	\$ \$	19,511,196  19,511,196  FALSE 18,542,388  531,197  437,611  18,979,999 \$  2017-18  13,248,410 \$  2,443,899  3,354,298 (66,608) 3,287,690  18,979,999 \$  Non-Basic Ald  \$ \$ \$ \$ 18,979,999 \$	19,899,688 \$ FALSE 18,828,043  1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467  3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	20,502,150 \$  20,502,150 \$  TRUE 19,899,686  20,502,150 \$  2019-20 14,793,598 \$  2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$  Non-Basic Aid - \$ \$ \$	21,042,652 \$  21,042,652 \$  TRUE 19,899,686  21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid	21,754,134 \$ 21,754,134 \$ TRUE 19,899,686  21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$	22,455,59 TRL 19,899,68 22,455,59 2022- 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Transition Components: Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 80sic Aid Status Less: Excess Taxes Less: EA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashillow) Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count	\$ 20,358,481     FALSE     18,329,329     891,268     1,137,884  \$ 19,467,213  2016-17 \$ 13,523,319  2,680,402     3,328,856     (65,364)     3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$	19,511,196 \$ FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid  \$ 18,979,999 \$	19,899,688 \$ FALSE 18,828,043  1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	20,502,150 \$ TRUE 19,899,686  20,502,150 \$  2019-20 14,793,598 \$  2,421,467 3,354,298 {67,213} 3,287,085 20,502,150 \$  Non-Basic Aid - \$ \$	21,042,652 \$ TRUE 19,899,686  21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid	21,754,134 \$ TRUE 19,899,686  21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid - \$ \$	22,455,59 TRL 19,899,68 22,455,59 2022- 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Target Funded Based on Target Formula (based on price Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Ald Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8311 & 8690 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  80sic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cathflow)  Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count	\$ 19,467,213  2016-17 \$ 13,523,319  2,680,402  3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ 19,467,213	\$ \$	FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Ald \$ \$ \$ 18,979,999 \$	FALSE 18,828,043  1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467  3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7RUE 19,899,686  20,502,150 \$  2019-20   14,793,598 \$  2,421,467   3,354,298 (67,213) 3,287,085   20,502,150 \$  Non-Basic Aid   - \$ \$	21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TRUE 19,899,686  21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,455,59 2022- 16,747,04 2,421,46 3,354,29 (67,21 3,287,08 22,455,59
Funded Based on Target Formula (based on price Floor Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 8036: Aid Status Less: Excess Taxes Les	\$ 19,467,213  2016-17 \$ 13,523,319  2,680,402  3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ 19,467,213	\$ \$	FALSE 18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Ald \$ \$ \$ 18,979,999 \$	FALSE 18,828,043  1,071,645  19,899,688 \$  2018-19 14,191,136 \$  2,421,467  3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7RUE 19,899,686  20,502,150 \$  2019-20   14,793,598 \$  2,421,467   3,354,298 (67,213) 3,287,085   20,502,150 \$  Non-Basic Aid   - \$ \$	21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TRUE 19,899,686  21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,455,59 2022- 16,747,04 2,421,46 3,354,25 (67,21 3,287,08 22,455,59
Floor Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 8085 Excess Taxes Less: Excess Taxes Less: Excess Taxes Less: EA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashflow) Summary of Student Population Agency Unduplicated Pupil Count Total Unduplicated Pupil Count	\$ 19,467,213 2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ 19,467,213	\$ \$ \$	18,542,388 531,197 437,611  18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid  \$  18,979,999 \$	19,899,688 \$  2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	20,502,150 \$  2019-20 14,793,598 \$  2,421,467 3,354,298 {67,213} 3,287,085 20,502,150 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	21,754,134 \$  2021-22 16,045,582 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid - \$ \$	22,455,56 2022- 16,747,04 2,421,41 3,354,25 (67,21 3,287,02 22,455,55
Remaining Need after Gap (informational only) Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code 8011 - State Aid 8011 - Fair Share 8011 - State Aid 8011 - Fair Share 8011 - Revenue Sources: EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-ine Intitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count	\$91,268 1,137,884 \$19,467,213 2016-17 \$13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$19,467,213 Non-Basic Aid \$	\$ \$ \$	531,197 437,611 18,979,999 \$ 2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid	1,071,645  19,899,688 \$  2018-19  14,191,136 \$  2,421,467  3,354,298 (57,213) 3,287,085  19,899,688 \$  Non-Basic Aid  \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid \$\infty\$	21,042,652 \$  2020-21 15,334,100 \$  2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	21,754,134 \$  2021-22  16,045,582 \$  2,421,467  3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$	22,455,55 2022- 16,747,0 2,421,4( 3,354,2; (67,2) 3,287,0( 22,455,55
Current Year Gap Funding Miscellaneous Adjustments Economic Recovery Target Additional State Ald Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Ald 8011 - Fair Share 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 8036 Ald Status 8035 - In-Lieu States 8035 - In-Lieu States 8035 - In-Lieu States 8036 - In-Lieu States 8037 - States 8037 - States 8038 - In-Lieu States 8038 - In-Lieu States 8039 - In-Lieu States 8031 - In-Lieu States 8039 - In-Lieu States 8039 - In-Lieu States 8030 - In-Lieu States 8031 - In-Lieu States 8030 - In-Lieu States 8031 - In-Lie	\$ 19,467,213  2016-17 \$ 13,523,319  2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$	\$ \$ \$	18,979,999 \$  2017-18 13,248,410 \$  2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Ald \$ \$ 18,979,999 \$	1,071,645  19,899,688 \$  2018-19  14,191,136 \$  2,421,467  3,354,298 (67,213) 3,287,085  19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,41 3,354,2: (67,2] 3,287,00 22,455,55
Miscellaneous Adjustments Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  8036 Aid Status Less: EXPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & canhillow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 19,467,213 2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ 5 \$ 19,467,213	\$ \$ \$	2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Ald	2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,4- 3,354,2- (67,2- 3,287,0- 22,455,5-
Economic Recovery Target Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid 8011 - Fair Share 9311 & 8590 - Categoricals EPA (tor LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  8036 Aid Status Less: Excess Taxes Less:	2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$	\$ \$ \$	2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$	2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,41 3,354,2: (67,2] 3,287,00 22,455,55
Additional State Aid Total LCFF Entitlement  Components of LCFF By Object Code  3011 - State Aid 3011 - Fair Share 3311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement 8012 - EPA Receipts (for budget & cathflow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$	\$ \$ \$	2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$	2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,41 3,354,2: (67,2] 3,287,00 22,455,55
Total LCFF Entitlement  Components of LCFF By Object Code  8011 - State Aid  8011 - Fair Share  8011 - State Aid  8011 - Fair Share  8021 Rose Sources:  8021 to 8089 - Property Taxes  8096 - In-Lieu of Property Taxes  8096 - In-Lieu of Property Taxes  Property Taxes net of in-lieu  TOTAL FUNDING  8036 Aid Status  8036 - In-Lieu Status  8036 - In-Lieu Forperty Taxes  8037 - In-Lieu Forperty Taxes  8038 - In-Lieu Forperty Taxes  8039 - In-Lieu Forperty Taxes  8039 - In-Lieu Forperty Taxes  8039 - In-Lieu Forperty Taxes  8030 - In-Lieu Forperty Taxes  803	2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$	\$ \$ \$	2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$	2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,41 3,354,2: (67,2] 3,287,00 22,455,55
Components of LCFF By Object Code  3011 - State Aid 3011 - Fair Share 3311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  30sic Aid Status Less: Excess Taxes Less: EA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashillow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	2016-17 \$ 13,523,319 2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$	\$ \$ \$	2017-18 13,248,410 \$ 2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$	2018-19 14,191,136 \$  2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$	2019-20 14,793,598 \$ 2,421,467 3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	2020-21 15,334,100 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid	2021-22 16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	2022- 16,747,0- 2,421,41 3,354,2: (67,2] 3,287,00 22,455,55
3011 - State Aid 3011 - Fair Share 3311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu FOTAL FUNDING Basic Aid Status Less: EXCESS Taxes Less: EPA in Excess to LCFF Funding Fotal Phase-in Entitlement 8012 - EPA Receipts (for budget & cathflow) Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 13,523,319  2,680,402  3,328,856 (65,364)  3,263,492  \$ 19,467,213  Non-Basic Aid  \$ 5  19,467,213	s s	13,248,410 \$  2,443,899  3,354,298 (66,608) 3,287,690  18,979,999 \$  Non-Basic Ald  \$ \$ \$ \$ \$ 18,979,999 \$	14,191,136 \$  2,421,467  3,354,298 (57,213) 3,287,085  19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$	14,793,598 \$  2,421,467  3,354,298 (67,213) 3,287,085  20,502,150 \$  Non-Basic Aid  \$ \$	15,334,100 \$	16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$	2,421,4 2,421,4 3,354,2 (67,2 3,287,0 22,455,59
3011 - Fair Share 3011 - Fair Share 3011 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: Excess Taxes Less: EXCEST IN Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashllow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 13,523,319  2,680,402  3,328,856 (65,364)  3,263,492  \$ 19,467,213  Non-Basic Aid  \$ 5  19,467,213	s s	13,248,410 \$  2,443,899  3,354,298 (66,608) 3,287,690  18,979,999 \$  Non-Basic Ald  \$ \$ \$ \$ \$ 18,979,999 \$	14,191,136 \$  2,421,467  3,354,298 (57,213) 3,287,085  19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$ \$	14,793,598 \$  2,421,467  3,354,298 (67,213) 3,287,085  20,502,150 \$  Non-Basic Aid  \$ \$	15,334,100 \$	16,045,582 \$ 2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Aid \$ \$	2,421,4 2,421,4 3,354,2 (67,2 3,287,0 22,455,59
8011 - Fair Share 8311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	2,680,402 3,328,856 (55,364) 3,263,492 \$ 19,467,213 Non-Basic Ald \$ \$ \$ 19,467,213	\$ \$ \$	2,443,899 3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Aid \$ 5 18,979,999 \$	2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$  Non-Basic Aid \$ \$ \$ \$ \$	2,421,467  3,354,298 (67,213) 3,287,085 20,502,150 \$  Non-Basic Aid - \$ - \$	2,421,467 3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,421,467 3,354,298 (67,213) 3,287,085 21,754,134 \$  Non-Basic Ald \$	2,421,4 3,354,2 (67,2 3,287,0 22,455,5
B311 & 8590 - Categoricals EPA (for LCFF Calculation purposes) Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: EXCESS Taxes Less: EXCESS Taxes Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement B012 - EPA Receipts (for budget & cashflow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	2,680,402 3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$	\$ \$ \$	2,443,899  3,354,298 (66,608) 3,287,690 18,979,999 \$  Non-Basic Aid  18,979,999 \$	2,421,467 3,354,298 (67,213) 3,287,085 19,899,688 \$ Non-Basic Aid \$\sec{\sec\$}\$	2,421,467  3,354,298 (67,213) 3,287,085 20,502,150  **Non-Basic Aid** - \$ - \$ - \$	2,421,467  3,354,298 (67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	2,421,467  3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid \$ \$	3,354,2 (67,2 3,287,0 22,455,5
EPA (for LCFF Calculation purposes) Local Revenue Sources: 8096 - In-Lieu of Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$ \$ 19,467,213	\$ \$ \$	3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Ald \$ 18,979,999 \$	3,354,298 (67,213) 3,287,085 19,899,688 \$ Non-Basic Aid - \$	3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$	3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid - \$ - \$	3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	3,354,2: (67,2: 3,287,0: 22,455,5:
Local Revenue Sources: 8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING 808ic Aid Status Less: Excess Taxes Less: Excess Taxes Less: Ex in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	3,328,856 (65,364) 3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$ \$ 19,467,213	\$ \$ \$	3,354,298 (66,608) 3,287,690 18,979,999 \$ Non-Basic Ald \$ 18,979,999 \$	3,354,298 (67,213) 3,287,085 19,899,688 \$ Non-Basic Aid - \$	3,354,298 (67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$	3,354,298 (67,213) 3,287,085 21,042,652 \$ Non-Basic Aid - \$ - \$	3,354,298 (67,213) 3,287,085 21,754,134 \$ Non-Basic Aid	3,354,2 (67,2 3,287,0 22,455,5
8021 to 8089 - Property Taxes 8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: Expa in Excess to LCFF Funding Total Phase-in Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	(65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$ \$ \$ 19,467,213	\$ \$ \$	(66,608) 3,287,690 18,979,999 \$  Non-Basic Aid \$ \$ \$ 18,979,999 \$	(67,213) 3,287,085 19,899,688 \$ Non-Basic Aid - \$ - \$	(67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	(67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	(67,213) 3,287,085 21,754,134 \$ Non-Basic Aid - \$ - \$	(67,2) 3,287,00 22,455,59
8096 - In-Lieu of Property Taxes Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: Excess Taxes Less: Exp. in Excess to LCFF Funding Total Phase-In Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	(65,364) 3,263,492 \$ 19,467,213  Non-Basic Aid \$ \$ \$ \$ 19,467,213	\$ \$ \$	(66,608) 3,287,690 18,979,999 \$  Non-Basic Aid \$ \$ \$ 18,979,999 \$	(67,213) 3,287,085 19,899,688 \$ Non-Basic Aid - \$ - \$	(67,213) 3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	(67,213) 3,287,085 21,042,652 \$  Non-Basic Aid - \$ - \$ - \$	(67,213) 3,287,085 21,754,134 \$ Non-Basic Aid - \$ - \$	(67,2) 3,287,00 22,455,59
Property Taxes net of in-lieu TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement B012 - EPA Receipts (for budget & canhilow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	3,263,492 \$ 19,467,213 Non-Basic Aid \$ \$ \$ \$ 19,467,213	\$ \$ \$	3,287,690 18,979,999 \$ Non-Basic Aid \$ \$ 5 18,979,999 \$	3,287,085 19,899,688 \$ Non-Basic Aid - 5 - \$	3,287,085 20,502,150 \$ Non-Basic Aid - \$ - \$	3,287,085 21,042,652 \$ Non-Basic Aid - \$ - \$	3,287,085 21,754,134 \$ Non-Basic Aid - \$ \$	3,287,00 22,455,59
TOTAL FUNDING  Basic Aid Status Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-In Entitlement BUT2 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 19,467,213 Non-Basic Aid \$ 5 \$ 19,467,213	\$ \$	18,979,999 \$  Non-Basic Aid	19,899,688 \$  Non-Basic Aid  \$ 5	20,502,150 \$  Non-Basic Aid  - \$ - \$	21,042,652 \$  Non-Basic Aid  - \$ - \$	21,754,134 \$  Non-Basic Aid  \$ \$	22,455,59
Basic Aid Status Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement BUT2 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	Non-Basic Aid \$ \$ \$ \$ \$ \$	\$ \$	Non-Basic Ald \$ \$ \$ \$ 18,979,999 \$	Non-Basic Aid \$ \$	Non-Basic Aid - \$ - \$	Non-Basic Aid - \$ - \$	Non-Basic Aid \$ \$	
Less: Excess Taxes Less: EPA in Excess to LCFF Funding Total Phase-in Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 19,467,213	\$	5 \$ 18,979,999 \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	Non-Basic A
Less: Excess Taxes Less: EXA In Excess to LCFF Funding Total Phase-In Entitlement BUT2 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant	\$ 19,467,213	\$	5 \$ 18,979,999 \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	WOII-BUSIC A
Cost Unduplicated Pupil Count Total Unduplicated Pupil Count	\$ 19,467,213	\$	18,979,999 \$	- 5	- \$	- \$	- \$	
Total Phase-in Entitlement 8012 - EPA Receipts (for budget & cashflow)  Summary of Student Population  Unduplicated Pupil Population  Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated Pupil Count Rolling %, Supplemental Grant	\$ 19,467,213	\$	18,979,999 \$					
Summary of Student Population  Unduplicated Pupil Population  Agency Unduplicated Pupil Count  COE Unduplicated Pupil Count  Total Unduplicated Pupil Count  Rolling %, Supplemental Grant				13,033,000 3			21,754,134 \$	22,455,55
Summary of Student Population  Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant				2,421,467 \$	20,502,150 \$ 2,421,467 \$	21,042,652 \$ 2,421,467 \$	2,421,467 \$	2,421,46
Unduplicated Pupil Population Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant					100 100 100 100 100 100 100 100 100 100	34,3304,000	The second section of	
Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant	2016-17	ī.	2017-18	2018-19	2019-20	2020-21	2021-22	2022-
Agency Unduplicated Pupil Count COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant	34.10.0.00							
COE Unduplicated Pupil Count Total Unduplicated pupil Count Rolling %, Supplemental Grant	1,586.00		1,629.00	1,629.00	1,629.00	1,629.00	1,629.00	1,629.0
Total Unduplicated pupil Count Rolling %, Supplemental Grant	8.00		2,00	2.00	2.00	2.00	2.00	2.0
Rolling %, Supplemental Grant	1,594.00		1,631.00	1,631.00	1,631.00	1,631.00		
	79.3800%		78.7800%	78.8200%	79.7200%	79.7200%	1,631.00	1,631.0
rtolling 70, Corrochitation Crant	79,3800%		78.7800%	78.8200%	79.7200%	79.7200%	79.7200% 79.7200%	79.720 79.720
	73,3800%		78,7800%	76.6200%	75.7200%	73.7200%	75.7200%	79.7200
FUNDED ADA								
Adjusted Base Grant ADA	Prior Year		Prior Year	Current Year	Current Year	Current Year	Current Year	Current Ye
-								
Grades 1K-3	995.68		953.74	926,96	926.96	926.96	926.96	926.9
Grades 4-6	695,56		639,37	642.08	642.08	642.08	642.08	642.0
Grades 7-8	392.74		377.79	383.77	383.77	383.77	383.77	383.
Grades 9-12	1.002.00		1 070 00	1 072 64	4.053.04	4.053.04	4.072.04	4.050
Total Adjusted Base Grant ADA	2,083.98		1,970.90	1,952.81	1,952.81	1,952.81	1,952.81	1,952.
Necessary Small School ADA	Current year		Current year	Current year	Current year	Current year	Current year	Current ye
Grades TK-3	380		9		*			
Grades 4-6	3,900		9	-	€	F-		
Grades 7-8			9		*		4.	
Grades 9-12	195		9		×	le le	- 4	
Total Necessary Small School ADA	59.5		(a		*	(#E	14	
Total Funded ADA	2083.98		1970.90	1952.81	1952.81	1952.81	1952.81	1952.
ACTUAL ADA (Current Year Only)								
	050.00		025.44	000.00	025.05	022.22	00000	
Grades TK-3	959.98		926.41	926.96	926.96	926.96	926,96	926.9
Grades 4-6	640.37		641.97	642.08	642.08	642.08	642.08	642.0
Grades 7-8	379.47		384.19	383.77	383.77	383.77	383.77	383.7
Grades 9-12	(A)				*	ē	- 4	
Total Actual ADA Funded Difference (Funded ADA less Actual ADA	1,979.82		1,952.57	1,952.81	1,952.81	1,952.81	1,952.81	1,952.8
	104,16		18.33					
LCAP Percentage to Increase or Improve Services		60						
AND A SECOND SEC			2017-18	2018-19	2019-20	2020-21	2021-22	2022-
Current year estimated supplemental and concer	2016-17							
Current year Percentage to Increase or Improve			4,169,546 \$	4,257,062 \$	4,465,499 \$	4,584,734 \$	4,741,687 \$	4,896,4

			2017-18 Estimated Actuals				2018-19 Budget			
Description Res	Obj source Codes Cod		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
A. REVENUES										
1) LCFF Sources	8010-	8099	18,708,919.00	0.00	18,708,919.00	19,629,688.00	0.00	19,629,688.00	4.9%	
2) Federal Revenue	8100-	8299	0.00	1,690,946.00	1,690.946.00	0.00	1,461,011.00	1,461,011.00	-13.6%	
3) Other State Revenue	8300-	8599	649,860.00	863,289.00	1,513,149.00	299,154.00	738,544.00	1,037,698.00	-31.4%	
4) Other Local Revenue	8600-	8799	200,768.00	618,230.00	818,998.00	179,275.00	568,143.00	747,418.00	-8.7%	
5) TOTAL, REVENUES			19,559,547.00	3,172,465.00	22,732,012.00	20,108,117.00	2,767,698.00	22,875,815.00	0.6%	
B. EXPENDITURES							1.0			
1) Certificated Salaries	1000-	-1999	7,433,505.00	1,708,175.00	9,141,680.00	7,188,397.00	1,744,306.00	8,932,703.00	-2.3%	
2) Classified Salaries	2000-	-2999	2,280,166.00	1,247,256.00	3,527,422.00	2,248,359.00	1,216,394.00	3,464,753.00	-1.8%	
3) Employee Benefits	3000-	3999	4,377,352.00	1,766,332.00	6,143,684.00	4,533,958.00	1,853,166.00	6,387,124.00	4.0%	
4) Books and Supplies	4000-	4999	1,417,698.00	597,302.00	2,015,000.00	1,323,646.00	449,368.00	1,773,014.00	-12.0%	
5) Services and Other Operating Expenditures	5000-	-5999	2,297,655.00	1,070,439.00	3,368,094.00	2,317,083.00	756,493.00	3,073,576.00	-8.7%	
6) Capital Outlay	6000-	-6999	455,798.00	131,805.00	587,603.00	221,244.00	51,805.00	273,049.00	-53.5%	
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-		64,816.00	293,785.00	358,601.00	64,816.00	258,067.00	322,883.00	-10.0%	
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	(113,739.00)	53,739.00	(60,000.00)	(69,071.00)	9,071.00	(60,000.00)	0.0%	
9) TOTAL, EXPENDITURES			18,213,251.00	6,868,833.00	25,082,084.00	17,828,432.00	6,338,670.00	24,167,102.00	-3,6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,346,296.00	(3,696,368.00)	(2,350,072.00)	2,279,685.00	(3,570,972.00)	(1,291,287.00)	-45.1%	
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers     a) Transfers In	8900-	-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600	-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
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	(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0%	

		2017	-18 Estimated Actua	ls	2018-19 Budget			
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,812,689.00)	(537,383.00)	(2,350,072.00)	(1,130,811.00)	(160,476.00)	(1,291,287.00)	<del>-45</del> .19
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	9791	6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
2) Ending Balance, June 30 (E + F1e)		4,645,653.00	420,525.00	5,066,178.00	3,514,842.00	260,049.00	3,774,891.00	-25.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	7,000.00	0.00	7,000.00	9,500.00	0.00	9,500.00	35.7%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	1,639.76	0.00	1,639.76	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	420,525.00	420,525.00	0.00	260,049.00	260,049.00	-38.2%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned								
Other Assignments	9780	3,869,013.24	0.00	3,869,013.24	2,737,342.00	0.00	2,737,342.00	-29.2%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	768,000.00	0.00	768,000.00	768,000.00	0.00	768,000.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		201	7-18 Estimated Actua	ıls	2018-19 Budget			
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
. ASSETS								
1) Cash								
a) in County Treasury	9110	10,145,030.49	(1,817,631.76)	8,327,398.73				
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	7,000.00	0.00	7,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	(16,104.96)	0.00	(16,104.96)				
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	1,639.76	0.00	1,639.76				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		10,137,565.29	(1,817,631.76)	8,319,933.53				
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				
LIABILITIES								
1) Accounts Payable	9500	872,808.71	0.00	872,808.71				
2) Due to Grantor Governments	9590	(12,044.00)	0.00	(12,044.00)				
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		860,764.71	0.00	860,764.71				
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				
. FUND EQUITY						·		
Ending Fund Balance, June 30								

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)

			2017	7-18 Estimated Actua	ls		2018-19 Budget			0
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted(B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	9
(C0 + H2) (I6 + I2)			9 276 800 58	(1 817 631 76)	7 450 168 82					

		2017	-18 Estimated Actua	s	2018-19 Budget			
rescription Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CFF SOURCES								
Principal Apportionment				1				
State Aid - Current Year	8011	13,291,310.00	0.00	13,291,310.00	14,191,136.00	0.00	14,191,136.00	6.89
Education Protection Account State Aid - Current Year	8012	2,392,984.00	0.00	2,392,984.00	2,421,467.00	0.00	2,421,467.00	1.29
State Aid - Prior Years	8019	0.00	0,00	0.00	0.00	0.00	0.00	0.09
ax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes Secured Roll Taxes	8041	3,354,787.00	0.00	3,354,787.00	3,354,298.00	0.00	3,354,298.00	0.09
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.09
fiscellaneous Funds (EC 41604) Royalties and Bonuses	8081	: 0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources		19,039,081.00	0.00	19,039,081.00	19,966,901.00	0.00	19,966,901.00	4.99
CFF Transfers					A.			
Unrestricted LCFF Transfers - Current Year 0000	8091	(270,000.00)		(270,000.00)	(270,000.00)		(270,000.00)	0.0%
All Other LCFF Transfers -  Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	(60,162.00)	0.00	(60,162.00)	(67,213.00)	0.00	(67,213.00)	11.79
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)

			2017	-18 Estimated Actual	s	2018-19 Budget								
Description	Resource Codes	Resource Codes	Resource Codes	Resource Codes	Resource Codes	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
TOTAL, LCFF SOURCES			18,708,919.00	0.00	18,708,919.00	19,629,688.00	0.00	19,629,688.00	4.9%					
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	269,841.00	269,841.00	0.00	255,232.00	255,232.00	-5.4%					
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
Pass-Through Revenues from Federal Sources		8287	0,00	0.00	0.00	0.00	0.00	0.00	0.0%					
Title I, Part A, Basic	3010	8290		1,043,512.00	1,043,512.00		920,860.00	920,860.00	-11.89					
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%					
Title II, Part A, Educator Quality	4035	8290		122,142.00	122,142.00		101,403.00	101,403.00	-17.0%					
Title III, Part A, Immigrant Education Program	4201	8290	Arrest Vista	0.00	0.00		0.00	0.00	0.0%					

			2017	-18 Estimated Actua	ls		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		47,105.00	47,105.00		27,698.00	27,698.00	-41.29
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		105,596.00	105,596.00		42,846.00	42,846.00	-59.4%
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	102,750.00	102,750.00	0.00	112,972.00	112,972.00	9.9%
TOTAL, FEDERAL REVENUE			0.00	1,690,946.00	1,690,946.00	0.00	1,461,011.00	1,461,011.00	-13.69
THER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs	2	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	348,720.00	0.00	348,720.00	0.00	0.00	0.00	-100.09
Lottery - Unrestricted and Instructional Materials	5	8560	301,140.00	96,795.00	397,935.00	299,154.00	96,795.00	395,949.00	-0.59
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0

Drug/Alcohol/Tobacco Funds California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)

### July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			2017	-18 Estimated Actual	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		124,745.00	124,745.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	641,749.00	641,749.00	0.00	641,749.00	641,749.00	0.0%
TOTAL, OTHER STATE REVENUE			649,860.00	863,289.00	1,513,149.00	299,154.00	738,544.00	1,037,698.00	-31.4%

			2017	-18 Estimated Actua	ls		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
THER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0:00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0
Interest		8660	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	5,000.00	18,052.00	23,052.00	25,000.00	3,000.00	28,000.00	21
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	28,385.00	0.00	28,385.00	0.00	0.00	0.00	-100
Other Local Revenue Plus: Misc Funds Non-LCFF alifornia Dept of Education CS Financial Reporting Software, 2018 1.0					_				

SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)

			2017	-18 Estimated Actua	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	92,383.00	17,571.00	109,954.00	79,275.00	8,885.00	88,160.00	-19.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		582,607.00	582,607.00		556,258.00	556,258.00	-4.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,768.00	618,230.00	818,998.00	179,275.00	568,143.00	747,418.00	-8.7%
TOTAL, REVENUES			19,559,547.00	3,172,465.00	22,732,012.00	20,108,117.00	2,767,698.00	22,875,815.00	0.6%

		2017	-18 Estimated Actua	ls		2018-19 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
2						4 470 000 00	7 400 000 00	4.40
Certificated Teachers' Salaries	1100	6,259,111.00	1,514,682.00	7,773,793.00	5,960,371.00	1,472,998.00	7,433,369.00	-4.49
Certificated Pupil Support Salaries	1200	414,691.00	182,238.00	596,929.00	447,309.00	186,308.00	633,617.00	6.1%
Certificated Supervisors' and Administrators' Salaries	1300	759,703.00	11,255.00	770,958.00	780,717.00	85,000.00	865,717.00	12.39
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		7,433,505.00	1,708,175.00	9,141,680.00	7,188,397.00	1,744,306.00	8,932,703.00	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	356,963.00	934,491.00	1,291,454.00	336.399.00	934,586.00	1,270,985.00	-1:6%
Classified Support Salaries	2200	634,279.00	260,756.00	895,035.00	626,454.00	234,002.00	860,456.00	-3.99
Classified Supervisors' and Administrators' Salaries	2300	105,216.00	0.00	105,216.00	108,372.00	0.00	108,372.00	3.0
Clerical, Technical and Office Salaries	2400	937,228.00	52,009.00	989,237.00	927,877.00	47,806.00	975,683.00	-1.4
Other Classified Salaries	2900	246,480.00	0.00	246,480.00	249,257.00	0.00	249,257.00	1,19
TOTAL, CLASSIFIED SALARIES		2,280,166.00	1,247,256.00	3,527,422.00	2,248,359.00	1,216,394.00	3,464,753.00	-1.89
EMPLOYEE BENEFITS								
STRS	3101-3102	1,034,190.00	863,719.00	1,897,909.00	1,083,361.00	901,927.00	1,985,288.00	4.69
PERS	3201-3202	369,846.00	193,093.00	562,939.00	428,646.00	222,847.00	651,493.00	15.79
OASDI/Medicare/Alternative	3301-3302	268,843.00	109,995.00	378,838.00	252,790.00	111,356.00	364,146.00	-3.9
Health and Welfare Benefits	3401-3402	1,919,666.00	482,273.00	2,401,939.00	1,953,380.00	491,342.00	2,444,722.00	1.8'
Unemployment Insurance	3501-3502	4,405.00	1,341.00	5,746.00	3,416.00	1,370.00	4,786.00	-16.7
Workers' Compensation	3601-3602	190,942.00	58,617.00	249,559.00	219,172.00	67,481.00	286,653.00	14.99
OPEB, Allocated	3701-3702	370,000.00	0.00	370,000.00	368,000.00	0.00	368,000.00	-0.5
OPEB, Active Employees	3751-3752	207,665.00	52,132.00	259,797.00	213,493.00	51,883.00	265,376.00	2.1
Other Employee Benefits	3901-3902	11,795.00	5,162.00	16,957.00	11,700.00	4,960.00	16,660.00	-1.8
TOTAL, EMPLOYEE BENEFITS		4,377,352.00	1,766,332.00	6,143,684.00	4,533,958.00	1,853,166.00	6,387,124.00	4.0
BOOKS AND SUPPLIES		8						
Approved Textbooks and Core Curricula Materials	4100	484,473.00	19,217.00	503,690.00	484,473.00	19,217.00	503,690.00	0.0
Books and Other Reference Materials	4200	194,751.00	58,536.00	253,287.00	194,751.00	58,536.00	253,287.00	0.0
Materials and Supplies	4300	637,136.00	404,647.00	1.041,783.00		330,481.00	898,483.00	-13.8

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)

		2017	-18 Estimated Actua	s		2018-19 Budget		
Description Resource	Object ce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	101,338.00	114,902.00	216,240.00	76,420.00	41,134.00	117,554.00	-45.6%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0_0%
TOTAL, BOOKS AND SUPPLIES		1,417,698.00	597,302.00	2,015,000.00	1,323,646.00	449,368.00	1,773,014.00	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	73,015.00	98,820.00	171,835.00	56,091.00	31,260.00	87,351.00	-49.2%
Dues and Memberships	5300	30,491.00	1,250.00	31,741.00	54,221.00	1,250.00	55,471.00	74.8%
Insurance	5400 - 5450	155,045.00	0.00	155,045.00	155,045.00	0.00	155,045.00	0.0%
Operations and Housekeeping Services	5500	559,868.00	19,039.00	578,907.00	547,875.00	17,616.00	565,491.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	92,089.00	150,711.00	242,800.00	92,089.00	122,452.00	214,541.00	-11.6%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,267,289.00	782,969.00	2,050,258.00	1,352,304.00	568,177.00	1,920,481.00	-6.3%
Communications	5900	119,858.00	17,650.00	137,508.00	59,458.00	15,738.00	75,196.00	-45.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,297.655.00	1,070,439.00	3,368,094.00	2.317.083.00	756,493.00	3,073,576.00	-8.7%

			2017	'-18 Estimated Actua	ls		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
APITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	75,000.00	75,000.00	0.00	0.00	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	455,798.00	50,805.00	506,603,00	221,244.00	45,805.00	267,049.00	-47.39
Equipment Replacement		6500	0.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
TOTAL, CAPITAL OUTLAY			455,798.00	131,805.00	587,603.00	221,244.00	51,805.00	273,049.00	-53.5%
THER OUTGO (excluding Transfers of Indirec	t Costs)								
Fuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	60,201.00	293,785.00	353,986.00	60,201.00	258,067.00	318,268.00	-10.19
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6360	7222	In-	0.00	0.00		0.00	0,00	0.0
To JPAs	6360	7223	CONTRACTOR OF STREET	0.00	0.00		0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0

California Dept of Education

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			2017-	18 Estimated Actual	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	4,615.00	0.00	4,615.00	4,615.00	0.00	4,615.00	0.0%
TOTAL, OTHER OUTGO (excluding Transf	fers of Indirect Costs)		64,816.00	293,785.00	358,601.00	64,816.00	258,067.00	322,883.00	-10.0%
THER OUTGO - TRANSFERS OF INDIRE	ECT COSTS								
Transfers of Indirect Costs		7310	(53,739.00)	53,739.00	0.00	(9,071.00)	9,071.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(60,000.00)	0.00	(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS O	F INDIRECT COSTS		(113,739.00)	53,739.00	(60,000.00)	(69,071.00)	9,071.00	(60,000.00)	0.0%
FOTAL, EXPENDITURES			18.213,251.00	6.868,833.00	25,082,084.00	17,828,432.00	6,338,670.00	24,167,102.00	-3.6%

			201	7-18 Estimated Actua	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates		0	8		0.00	0.00	0.00	0.00	0.0
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  All Other Financing Sources		8973 8979	0.00	0.00	0.00			0.00	

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		Expen	ditures by Object					
		2017	-18 Estimated Actual	s		2018-19 Budget		
Description Res	Object codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	`(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0%

			2017	-18 Estimated Actua	ls		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	18,708,919.00	0.00	18,708,919.00	19,629,688.00	0.00	19,629,688.00	4.99
2) Federal Revenue		8100-8299	0.00	1,690,946.00	1,690,946.00	0.00	1,461,011.00	1,461,011.00	-13.6
3) Other State Revenue		8300-8599	649,860.00	863,289.00	1,513,149.00	299,154.00	738,544.00	1,037,698.00	-31.49
4) Other Local Revenue		8600-8799	200,768.00	618,230.00	818,998.00	179,275.00	568,143.00	747,418.00	-8.7
5) TOTAL, REVENUES			19,559,547.00	3,172,465.00	22,732,012.00	20,108,117.00	2,767,698.00	22,875,815.00	0.69
B. EXPENDITURES (Objects 1000-7999)									
					45.055.004.00	40.040.400.00	4 700 200 00	45 020 075 00	-2.29
1) Instruction	1000-1999	1	11,248,741.00	4,727,150.00	15,975,891.00	10,918,482.00	4,702,393.00	15,620,875.00	1
2) Instruction - Related Services	2000-2999	1	1,909,523.00	172,665.00	2,082,188.00	1,972,738.00	254,057.00	2,226,795.00	6.9
3) Pupil Services	3000-3999	-	1,550,742.00	302,527.00	1,853,269.00	1,525,878.00	309,826.00	1,835,704.00	-0.9
4) Ancillary Services	4000-4999	1	50,309.00	2,414.00	52,723.00	14,070.00	2,414.00	16,484.00	-68.7
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	
6) Enterprise	6000-6999	1	0.00	0.00	0.00	0.00	0.00	0.00	0.0
7) General Administration	7000-7999		1,872,716.00	75,304.00	1,948,020.00	1,920,459.00	22,036.00	1,942,495.00	-0.3
8) Plant Services	8000-8999		1,516,404.00	1,294,988.00	2,811,392.00	1,411,989.00	789,877.00	2,201,866.00	-21.7
9) Other Outgo	9000-9999	Except 7600-7699	64,816.00	293,785.00	358,601.00	64,816.00	258,067.00	322,883.00	-10.0
10) TOTAL EXPENDITURES			18,213,251.00	6,868,833.00	25,082,084.00	17,828,432.00	6,338,670.00	24,167,102.00	-3.6
C. EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES BEFORE OTHER			4 0 40 000 00	(3.696,368.00)	(2.350.072.00)	2,279,685.00	(3,570,972.00)	(1,291,287.00)	45.1
FINANCING SOURCES AND USES (A5 - B10	))		1,346,296.00	(3,096,366,00)	(2,350,072.00)	2,219,000.00	(3,570,972.00)	(1,231,201.00)	43.1
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0
a) Transfers In		8900-8929	0.00	0.00	0.00			0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
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	(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/US	RES		(3,158,985.00)	3,158,985.00	0.00	(3,410,496.00)	3,410,496.00	0.00	0.0

			2017	-18 Estimated Actual	is		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,812,689.00)	(537,383.00)	(2,350,072.00)	(1,130,811.00)	(160,476.00)	(1,291,287.00)	-45.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,458,342.00	957,908.00	7,416,250.00	4,645,653.00	420,525.00	5,066,178.00	-31.7%
2) Ending Balance, June 30 (E + F1e)			4,645,653.00	420,525.00	5,066,178.00	3,514,842.00	260,049.00	3,774,891.00	-25.5%
Components of Ending Fund Balance a) Nonspendable			1 - 1						05.70
Revolving Cash		9711	7,000.00	0.00	7,000.00	9,500.00	0.00	9,500.00	35.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,639.76	0.00	1,639.76	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	420,525.00	420,525.00	0.00	260,049.00	260,049.00	-38.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	: 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,869.013.24	0.00	3,869,013.24	2,737,342.00	0.00	2,737,342.00	-29.2%
e) Unassigned/Unappropriated				7 . The Sail S					
Reserve for Economic Uncertainties		9789	768,000.00	0.00	768,000.00	768,000.00	0.00	768,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	9.00	0.00	0.00	0.00	0.0%

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	100	147	167	157	
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,629,688.00	0.01%	19,632,150,00	5_81%	20,772,652.00
2. Federal Revenues	8100-8299	1,461,011.00	0.00%	1,461,011.00	0.00%	1,461,011.00
3. Other State Revenues	8300-8599	1,037,698.00	0.00%	1,037,698.00	0.00%	1,037,698,00
4. Other Local Revenues	8600-8799	747,418.00	0.00%	747,418.00	0,00%	747_418.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b, Other Sources	8930-8979	0.00	0.00%	0,00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		22,875,815.00	0.01%	22,878,277.00	4.99%	24,018,779.00
B. EXPENDITURES AND OTHER FINANCING USES	10	(C) (B) 20		- 1	A STATE OF THE	
1. Certificated Salaries		1819 50 12/	P WILL ST. CO.		100	0.104.004.
a. Base Salaries		and the same		8,932,703.00		9,106,904,00
b. Step & Column Adjustment		Come "Self unit	10 1 - 10 10 LO	174,201.00	7-3-1-7-1101	182,139.00
c. Cost-of-Living Adjustment	18	74 37 36 3		0.00	DENT SELECTION	0.00
d. Other Adjustments		THE RESERVE		0,00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	8,932,703.00	1.95%	9,106,904.00	2.00%	9,289,043.00
2. Classified Salaries		ST 18 1 1 1 1 1 1				
a. Base Salaries				3,464,753.00		3,531,507.00
b. Step & Column Adjustment	- 1	1 (4,17,29)	SOUDH IN HOUSE	66,754.00		70,630.00
c. Cost-of-Living Adjustment	1	A THE A SCHOOL	MARKET PROPERTY.	0,00		0,00
d. Other Adjustments		12.3		0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,464,753,00	1.93%	3,531,507.00	2.00%	3,602,137,00
3. Employee Benefits	3000-3999	6,387,124.00	5.05%	6,709,790.00	3.77%	6,962,862.00
4. Books and Supplies	4000-4999	1,773,014.00	-23.86%	1,350,000.00	0,00%	1,350,000.00
Services and Other Operating Expenditures	5000-5999	3,073,576.00	-6.30%	2,880,000.00	0,00%	2,880,000.00
	6000-6999	273,049.00	-8.44%	250,000.00	0.00%	250,000.00
6. Capital Outlay	-	322,883.00	0,00%	322,883.00	0.00%	322,883.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	(60,000.00)	0.00%	(60,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(60,000.00)	0,00%	(60,000,00)	0,00%	(00,000,00
Other Financing Uses     a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
	7630-7699	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7030-7099	0.00	0,0078	0.00	0.0070	0.00
10. Other Adjustments		24 167 102 00	-0.31%	24,091,084.00	2.10%	24,596,925.00
11. Total (Sum lines B1 thru B10)		24,167,102.00	40.3176	24,091,084.00	2,10%	24,330,323.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		(1,001,005,00)	7/201 == 111	(1,212,807.00)	CILL CONTRACTOR OF THE PARTY OF	(578,146.00
(Line A6 minus line B11)		(1,291,287,00)		(1,212,807,00)		(378,140.00
D. FUND BALANCE			2.0	0.001.001.00	31.8	0.550.004.00
1. Net Beginning Fund Balance (Form 01, line F1e)		5,066,178.00		3,774,891.00 2,562,084.00		2,562,084,00 1,983,938,00
2. Ending Fund Balance (Sum lines C and D1)	-	3,774,891.00	0.0000000000000000000000000000000000000	2,302,084.00		1,763,736,00
3. Components of Ending Fund Balance	0710 0710	0.600.00	The State of	0.500.00		9,500.00
a. Nonspendable	9710-9719	9,500,00 260,049,00	S. 1-33, 17-1	9,500.00 137,485.00		9,300,00
b. Restricted	9740	200,049.00		157,465,00	L Particol	0.00
c. Committed 1. Stabilization Arrangements	9750	0.00		0.00	ST. PASSELLE	0.00
Stabilization Arrangements     Other Commitments	9760	0.00	1000 1000 100	0.00		0.00
d. Assigned	9780	2,737,342.00	W. S. S. B. S.	1,647,099.00	Marie Wall	1,206,438.00
e. Unassigned/Unappropriated	7,00	2,127,312,00		11-2/19/20		
Neserve for Economic Uncertainties	9789	768,000,00	RELIGITION OF THE PARTY OF THE	768,000,00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	768,000.00
2. Unassigned/Unappropriated	9790	0.00	The state of	0.00		0.00
f. Total Components of Ending Fund Balance		0.50	N SACTE OF	5,50	(85.1	
(Line D3f must agree with line D2)		3,774,891.00	THE STATE OF THE S	2,562,084,00	CLEVE DATE OF	1,983,938.00

	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES			L., 2			
1, General Fund		1 1				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	768,000.00	all in its or	768,000.00		768,000.0
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00	12 11 2 11 11 11	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			West William			
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	0.00		0,00		0.0
	9790	0,00	and the second	0.00	ireV is minute.	0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		768,000,00		768,000,00		768,000.0
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.18%		3.19%		3.129
F, RECOMMENDED RESERVES		45				
1. Special Education Pass-through Exclusions		The Man Town				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation		10 THE RESERVE				
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special	110					
education pass-through funds:		- 100				
Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds		12 27 27 2 2 3 3 3		E .952.11.20		
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		1 1	- TACA - 17 - 17			
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA			Sec = Einst			
Used to determine the reserve standard percentage level on line F3d		1 1				
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projecti	ions)	1,937,00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,924.00	3 - 17	1,924.00
Calculating the Reserves     a. Expenditures and Other Financing Uses (Line B11)	(0.115)	24,167,102.00		24,091,084.00		24,596,925.0
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00	25390	0.0
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		24,167,102.00		24,091,084.00		24,596,925.00
d. Reserve Standard Percentage Level			VOR-11 - (47)		200	
(Refer to Form 01CS, Criterion 10 for calculation details)		3%	ALUX NEW SE	3%	and the last	
				722,732.52	Se ison As	3
e. Reserve Standard - By Percent (Line F3c times F3d)		726 012 06 8				
C. Discourse Standard Dr. America		725,013.06		720,732.52	Chicken Sul	737,907.7
f. Reserve Standard - By Amount						737,907.7
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		737,907.7 0.0
						737,907.7

		Inrestricted				
Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES				10 (20 150 00	5.010/	20 772 (52 00
1. LCFF/Revenue Limit Sources	8010-8099 8100-8299	19,629,688,00	0.01%	19,632,150.00	5.81%	20,772,652.00
Federal Revenues     Other State Revenues	8300-8599	299,154.00	0,00%	299,154.00	0.00%	299,154.00
4. Other Local Revenues	8600-8799	179,275.00	0.00%	179,275.00	0.00%	179,275.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0,00	0,00%	0.00	0.00%	0.00
b Other Sources	8930-8979	0.00	0.00%	(3,410,496.00)	0.00%	(3,523,014.00
c. Contributions	8980-8999	(3,410,496.00) 16,697,621.00	0,00%	16,700,083,00	6.16%	17,728,067,00
6. Total (Sum lines A1 thru A5c)		10,097,021.00	0.0178	10,700,083,00	0.1070	17,720,007,00
B, EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		remainded.		7 100 207 00	Bar I see Mi	7,327,712.00
a. Base Salaries			- (Ex.)	7,188,397.00		
b. Step & Column Adjustment				139,315.00		146,554.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,188,397.00	1.94%	7,327,712.00	2.00%	7,474,266.00
2. Classified Salaries		27.5			III.	
a. Base Salaries	1	Case Type Co. 1 1		2,248,359.00		2,290,785.00
b. Step & Column Adjustment			1 9 X 1 1 4 4 1	42,426.00	2 val. 5 /4 cm	45,815.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		Traver and the first				
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,248,359.00	1,89%	2,290,785.00	2,00%	2,336,600.00
3. Employee Benefits	3000-3999	4,533,958.00	5,34%	4,776,084.00	3.90%	4,962,117.00
4. Books and Supplies	4000-4999	1,323,646.00	-24.45%	1,000,000.00	0.00%	1,000,000.00
5. Services and Other Operating Expenditures	5000-5999	2,317,083.00	-5.05%	2,200,000.00	0.00%	2,200,000.00
6. Capital Outlay	6000-6999	221,244.00	-9,60%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	64,816.00	0.00%	64,816.00	0.00%	64,816.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,071.00)	0.00%	(69,071.00)	0.00%	(69,071.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	į.	11188			100	
11. Total (Sum lines B1 thru B10)		17,828,432.00	-0.21%	17,790,326.00	2,13%	18,168,728.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					1 1 2 2 1 1	
(Line A6 minus line B11)		(1,130,811.00)		(1,090,243.00)		(440,661.00
D. FUND BALANCE	1		2 21 154 1		= YX= 271 ;	
1. Net Beginning Fund Balance (Form 01, line F1e)	1	4,645,653.00	A THE RESERVE	3,514,842.00		2,424,599.00
2. Ending Fund Balance (Sum lines C and D1)	[	3,514,842.00	200	2,424,599.00	(A)	1,983,938.00
3. Components of Ending Fund Balance	1		2.355			
a. Nonspendable	9710-9719	9,500.00		9,500.00	DOM:	9,500.00
b, Restricted	9740	7 - 18 PM - 1 - 1 - 1	Salt Villa	MANUAL PLANT	Const. It I H	
c. Committed	7770		128 TES 11. TES			
l. Stabilization Arrangements	9750	0.00	3.75 7.7. 100	0.00	W. X. VIII	0.00
	9760	0.00		0.00	39: 35 5/13	0.00
2. Other Commitments	9780	2,737,342.00	18284	1,647,099.00		1,206,438.00
d. Assigned	3/00	2,131,342,00	1 1 1 1 2 2 1	2,017,055,00	7 30 AV 15-38	2,000,100,00
e. Unassigned/Unappropriated	0200	760 000 00	THE PART IN	768,000.00	T000 45.4	768,000.00
1. Reserve for Economic Uncertainties	9789	768,000.00				0.00
2 Unassigned/Unappropriated	9790	0.00	Sie Francisch	0.00		0,00
f. Total Components of Ending Fund Balance				2 424 500 00		1 000 000 01
(Line D3f must agree with line D2)		3,514,842.00		2,424,599.00		1,983,938.00

July 1 Budget General Fund Multiyear Projections Unrestricted

52 71621 0000000 Form MYP

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E, AVAILABLE RESERVES						
1, General Fund					Circums a	
a. Stabilization Arrangements	9750	0,00	THE TAX AND THE	0.00		0.00
b. Reserve for Economic Uncertainties	9789	768,000.00		768,000.00		768,000,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0,00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	0750					
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines Ela thru E2c)		768,000.00		768,000.00		768,000.00

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)			
(Enter projections for subsequent years 1 and 2 in Columns C and E;									
current year - Column A - is extracted)									
A, REVENUES AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	1.461.011.00	0.00%	1,461,011.00			
2. Federal Revenues	8100-8299 8300-8599	1,461,011.00 738,544.00	0.00%	1,461,011.00 738,544.00	0.00%	738,544.00			
Other State Revenues     Other Local Revenues	8600-8799	568,143.00	0.00%	568,143.00	0.00%	568,143.00			
5 Other Financing Sources									
a. Transfers In	8900-8929	0.00	0.00%	0.00	0,00%	0.00			
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.00			
c. Contributions	8980-8999	3,410,496.00	0.00%	3,410,496.00	3.30%	3,523,014.00			
6. Total (Sum lines A1 thru A5c)		6,178,194.00	0.00%	6,178,194.00	1.82%	6,290,712.00			
B. EXPENDITURES AND OTHER FINANCING USES					To any arts				
1. Certificated Salaries						1 550 100 00			
a. Base Salaries		15-24-24-		1,744,306.00		1,779,192.00			
b. Step & Column Adjustment			ATT IN SULTED TO	34,886.00	17 35 N. L. (187)	35,585.00			
c. Cost-of-Living Adjustment			5 1 7 3 N Line 1		MANUFER IN				
d. Other Adjustments		21, 11,37	III E E E E E E						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,744,306.00	2.00%	1,779,192.00	2.00%	1,814,777.00			
2. Classified Salaries		M - 1			A LOSING				
a. Base Salaries	18	Con Ent-VO		1,216,394.00		1,240,722.00			
b. Step & Column Adjustment	- 1		10	24,328.00		24,815.00			
c. Cost-of-Living Adjustment		A = 301							
d. Other Adjustments		- "							
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,216,394.00	2,00%	1,240,722.00	2,00%	1,265,537.00			
3. Employee Benefits	3000-3999	1,853,166.00	4.35%	1,933,706.00	3.47%	2,000,745.00			
4. Books and Supplies	4000-4999	449,368,00	-22.11%	350,000.00	0.00%	350,000,00			
5. Services and Other Operating Expenditures	5000-5999	756,493.00	-10.11%	680,000.00	0.00%	680,000.00			
6. Capital Outlay	6000-6999	51,805.00	-3.48%	50,000,00	0.00%	50,000.00			
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	258,067.00	0.00%	258,067.00	0.00%	258,067.00			
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,071.00	0.00%	9,071.00	0.00%	9,071.00			
9. Other Financing Uses									
a. Transfers Out	7600-7629	0.00	0.00%		0.00%				
b. Other Uses	7630-7699	0.00	0,00%		0.00%				
10. Other Adjustments (Explain in Section F below)	1		The state of						
11. Total (Sum lines B1 thru B10)		6,338,670.00	-0,60%	6,300,758.00	2.02%	6,428,197.00			
C. NET INCREASE (DECREASE) IN FUND BALANCE		(140 454 00)		(122 564 00)		(137,485.00			
(Line A6 minus line B11)		(160,476.00)		(122,564.00)		(137,465.00			
D. FUND BALANCE		400 000 00		242 242 22	Andrew State of the Control	127 405 00			
1. Net Beginning Fund Balance (Form 01, line F1e)	-	420,525.00		260,049.00		137,485.00			
2. Ending Fund Balance (Sum lines C and D1)	-	260,049.00	E VACA	137,485.00		0.00			
3. Components of Ending Fund Balance	9710-9719	0.00			7 112 187				
a. Nonspendable b. Restricted	9740	260,049.00	e o mag of Thirty	137,485.00		0.00			
c. Committed	3740	200,049,04			Ser ment				
	9750			187 Jan 5 E	8 5 // 5 8 18 18				
1. Stabilization Arrangements	9760	1 E 2 1 1 2 2 1	Burger of	The second					
2. Other Commitments				2 A 3 B	State of the State				
d. Assigned	9780								
e. Unassigned/Unappropriated	2522				1 3 3 13				
1. Reserve for Economic Uncertainties	9789	an year		0.00		0,0			
2. Unassigned/Unappropriated	9790	0.00	Mary Range	0.00	I the state of	0,00			
f. Total Components of Ending Fund Balance		0.00.010.00	70.7	127 405 00		0.00			
(Line D3f must agree with line D2)		260,049.00		137,485.00		0.00			

July 1 Budget General Fund Multiyear Projections Restricted

52 71621 0000000 Form MYP

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES			S 1111 511			
I. General Fund		الأجري وتنايلوا				
a. Stabilization Arrangements	9750	- CONTRACTOR - CON				1
b. Reserve for Economic Uncertainties	9789	The state of the state of		Stray Tool		
c. Unassigned/Unappropriated	9790		Charles and the same			
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)			All Seal Moll		f fill in the	1 / 1 1 1 1 1 1 1 1
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			in idea :	area a por sale il	100	CHAIR SAN
a, Stabilization Arrangements	9750	z i		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	100 May	
b. Reserve for Economic Uncertainties	9789		The state of the s		The state of the state of	
c. Unassigned/Unappropriated	9790			10.171	THE RESTREET	
3. Total Available Reserves (Sum lines E1a thru E2c)		The same				

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

## July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,012,000.00	1,012,000.00	0.0%
3) Other State Revenue		8300-8599	83,000.00	83,000.00	0.0%
4) Other Local Revenue		8600-8799	128,400.00	128,400.00	0.0%
5) TOTAL, REVENUES			1,223,400.00	1,223,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	439,878.00	397,198.00	-9.7%
3) Employee Benefits		3000-3999	224,328.00	211,198.00	~5.9%
4) Books and Supplies		4000-4999	661,700.00	565,706.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	48,432.00	43,932.00	-9.3%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.0%
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	60,000.00	60,000.00	0.0%
9) TOTAL, EXPENDITURES			1,454,338.00	1,298,034.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,938,00)	(74,634.00)	-67.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Red Bluff Union Elementary Tehama County

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(230,938.00)	(74,634.00)	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,294.00	203,356.00	-53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,294.00	203,356.00	-53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,294.00	203,356.00	-53.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			203,356.00	128,722.00	-36.7%
a) Nonspendable					0.000
Revolving Cash		9711	7,500.00	7,500.00	0.0%
Stores		9712	62,948.02	24,621,00	-60.9%
Prepaid Items		9713	1,350.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	131,557.98	96,601.00	-26.6%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated  Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
17030140 for Eophomio officialities					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	270,000.00	270,000.00	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	200.00	200.00	0.0%
5) TOTAL, REVENUES			270,200.00	270,200.00	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	1,996.00	1,996.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,600.00	31,600.00	0.0%
6) Capital Outlay		6000-6999	236,604.00	236,604.00	0.0%
Other Qutgo (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			270,200,00	270,200.00	0:0%
C. EXCESS (DEFICIENCY) OF REVÉNUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Tränsfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

Red Bluff Union Elementary Tehama County

# July 1 Budget Deferred Maintenance Fund Expenditures by Object

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	444,063.00	444,063.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			444,063.00	444,063.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,063.00	444,063.00	0.0%
2) Ending Balance, June 30 (E + F1e)			444,063.00	444,063.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0,00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	444,063.00	444,063.00	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%

Red Bluff Union Elementary Tehama County

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES				The state of the s	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	6,800.00	36.0%
5) TOTAL, REVENUES			5,000.00	6,800.00	36.0%
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%
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 - 89)			5,000.00	6,800.00	36.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

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

52 71621 0000000 Form 20

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	6,800.00	36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695,546.00	700,546.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,546.00	700,546.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,546,00	700,546.00	0.7%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> </ol>			700,546.00	707,346.00	1.0%
a) Nonspendable		0744			
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				THE THE PARTY	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	700,546.00	707,346.00	1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0700	0.00	200	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# July 1 Budget Capital Facilities Fund Expenditures by Object

52 71621 0000000 Form 25

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	57,650.00	57,250.00	-0.7%
5) TOTAL, REVENUES		57,650.00	57,250.00	-0.7%
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	2,000.00	2,000.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,250.00	55,250.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		57,250.00	57,250.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		400.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09

# July 1 Budget Capital Facilities Fund Expenditures by Object

52 71621 0000000 Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,508.00	110,908.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,508.00	110,908.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,508.00	110,908.00	0.4%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			110,908.00	110,908.00	0,0%
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	110,908.00	110,908.00	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%

52 71621 0000000 Form A

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	2017-	18 Estimated	Actuals	2018-19 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT							
Total District Regular ADA     Includes Opportunity Classes, Home &     Hospital, Special Day Class, Continuation     Education, Special Education NPS/LCI     and Extended Year, and Community Day     School (includes Necessary Small School	1 025 05	1,938.35	1,955.09	1,937.00	1,937.00	1,937.00	
ADA)	1,935.95	1,930.33	1,855.08	1,557.00	1,00,100	1,557,00	
<ol> <li>Total Basic Aid Cholce/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home &amp; Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)</li> </ol>			n e				
3. Total Basic Ald Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,935.95	1,938.35	1,955.09	1,937.00	1,937.00	1,937.00	
5. District Funded County Program ADA a. County Community Schools							
<ul><li>b. Special Education-Special Day Class</li><li>c. Special Education-NPS/LCI</li></ul>	15.81	15.81	15.81	15.81	15.81	15.81	
d. Special Education Extended Year     e. Other County Operated Programs:         Opportunity Schools and Full Day         Opportunity Classes, Specialized Secondary         Schools							
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.81	15.81	15.81	15.81	15.81	15.81	
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,951.76	1,954.16	1,970.90	1,952.81	1,952.81	1,952.81	
7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

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#### July 1 Budget 2018-19 Budget Cashflow Worksheet - Budget Year (1)

B. RECEIPTS LCFF/Revenue Limit Sources	019 079 099 229 599 799 929 979	4,774,991.00 808,190.00 27,000.00 120,000.00 129,394.00 170,158.00 156,349.00 405,885.00	4,568,395,00 808,190.00 18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	3,049,279.00  2,019,602.00  142,666.00  79,453.00  2,241,721.00  773,400.00  279,000.00	3,347,752.00 1,374,742.00 11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	3,389,367.00 1,374,742.00 393,104.00 160.00 107,520.00 60,593.00 62,000.00 1,998,119.00 793,000.00	3,428.811.00 2,019,602.00 1,364,857.00 320,000.00 225,600.00 57,612.00 3,987,671.00	5,430,330.00 1,374,742.00 275,376.00 1,816.00 170,000.00 142,323.00 67,870.00 2,032,127.00	64,105.00 (35,894.00 5,000.00 141,800.00 38,000.00
A. BEGINNING CASH  B. RECEIPTS  LCFF/Revenue Limit Sources  Principal Apportionment Property Taxes  Miscellaneous Funds  Federal Revenue  Other State Revenue  Other Local Revenue Interfund Transfers In  All Other Financing Sources TOTAL RECEIPTS  C. DISBURSEMENTS  Certificated Salaries  Employee Benefits  Books and Supplies  Services  Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS  Cathian Transfers  Cathian County  Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS  D. BALANCE SHEET ITEMS  Assets and Deferred Outflows Cash Not In Treasury Accounts Receivable Due From Other Funds  8010-80 8020-80 800-80 8	019 079 099 229 599 799 929 979	27,000.00 27,000.00 835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	808,190.00 18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	2,019,602.00 142,666.00 79,453.00 2,241,721.00 773,400.00	1,374,742.00 11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	1,374,742.00 393,104.00 160.00 107,520.00 60,593.00 62,000.00	2,019,602.00 1,364,857.00 320,000.00 225,600.00 57,612.00	1,374,742.00 275,376.00 1,816.00 170,000.00 142,323.00 67,870.00	1,215,062.0( 64,105.0( (35,894.00 5,000.0( 141,800.0( 38,000.0(
B. RECEIPTS  LCFF/Revenue Limit Sources	079 099 2299 5599 779 9229 9779	27,000.00 27,000.00 835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	808,190.00 18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	2,019,602.00 142,666.00 79,453.00 2,241,721.00 773,400.00	1,374,742.00 11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	1,374,742.00 393,104.00 160.00 107,520.00 60,593.00 62,000.00	2,019,602.00 1,364,857.00 320,000.00 225,600.00 57,612.00	1,374,742.00 275,376.00 1,816.00 170,000.00 142,323.00 67,870.00	1,215,062.0( 64,105.0( (35,894.00 5,000.0( 141,800.0( 38,000.0(
CFF/Revenue Limit Sources	079 099 2299 5599 779 9229 9779	27,000.00 835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	79,453.00 2,241,721.00 773,400.00	11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	393,104.00 160.00 107,520.00 60,593.00 62,000.00	1,364,857.00 320,000.00 225,600.00 57,612.00	275,376.00 1,816.00 170,000.00 142,323.00 67,870.00	64,105.00 (35,894.00) 5,000.00 141,800.00 38,000.00
Principal Apportionment         8010-80           Property Taxes         8020-80           Miscellaneous Funds         8080-80           Federal Revenue         8100-82           Other State Revenue         8600-87           Other Local Revenue         8600-87           Interfund Transfers In         8910-89           All Other Financing Sources         8930-89           TOTAL RECEIPTS         1000-19           C. DISBURSEMENTS         2000-29           Classified Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-76           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	079 099 2299 5599 779 9229 9779	27,000.00 835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	79,453.00 2,241,721.00 773,400.00	11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	393,104.00 160.00 107,520.00 60,593.00 62,000.00	1,364,857.00 320,000.00 225,600.00 57,612.00	275,376.00 1,816.00 170,000.00 142,323.00 67,870.00	5,000.00 141,800.00 38,000.00
Property Taxes     Miscellaneous Funds     Federal Revenue     Other State Revenue     Other Local Revenue     Interfund Transfers In     All Other Financing Sources     TOTAL RECEIPTS C. DISBURSEMENTS Certificated Salaries     Classified Salaries     Classified Salaries     Classified Salaries     Employee Benefits     Books and Supplies     Services     Capital Outlay     Other Outgo     Interfund Transfers Out     All Other Financing Uses     TOTAL DISBURSEMENTS D. BALANCE SHEET ITEMS     Assets and Deferred Outflows     Cash Not In Treasury     Accounts Receivable     Due From Other Funds     8800-80     8930-89     8930-89     1000-19     10	079 099 2299 5599 779 9229 9779	27,000.00 835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	18,010.00 700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	79,453.00 2,241,721.00 773,400.00	11,118.00 (1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	393,104.00 160.00 107,520.00 60,593.00 62,000.00	1,364,857.00 320,000.00 225,600.00 57,612.00	275,376.00 1,816.00 170,000.00 142,323.00 67,870.00	64,105.00 (35,894.00) 5,000.00 141,800.00 38,000.00
Miscellaneous Funds	299 299 299 2799 229 279 279 299 2999 2999	835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	700.00 39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	79,453.00 2,241,721.00 773,400.00	(1,806.00) 235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	160.00 107,520.00 60,593.00 62,000.00 1,998,119.00	320,000.00 225,600.00 57,612.00	1,816.00 170,000.00 142,323.00 67,870.00	(35,894.00) 5,000.00 141,800.00 38,000.00
Federal Revenue	299 599 799 229 279 399 399 399 399 399	835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	2,241,721.00	235,000.00 136,635.00 135,000.00 1,890,689.00 773,400.00	107,520,00 60,593,00 62,000.00 1,998,119.00	225,600.00 57,612.00	170,000.00 142,323.00 67,870.00	5,000.00 141,800.00 38,000.00
Other State Revenue         8300-85           Other Local Revenue         8600-87           Interfund Transfers In         8910-88           All Other Financing Sources         8930-89           TOTAL RECEIPTS         1000-19           C. DISBURSEMENTS         2000-29           Classified Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         0           D. BALANCE SHEET ITEMS         Assets and Deferred Outflows           Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	599 799 329 379 399 399 399 399 399	835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	39,455.00 866,355.00 750,065.00 278,971.00 520,152.00	2,241,721.00	136,635.00 135,000.00 1,890,689.00 773,400.00	60,593.00 62,000.00 1,998,119.00	225,600.00 57,612.00	142,323.00 67,870.00	141,800.00 38,000.00
Other Local Revenue         8600-87           Interfund Transfers In         8910-89           All Other Financing Sources         8930-89           TOTAL RECEIPTS         8930-89           C. DISBURSEMENTS         1000-19           Certificated Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	799 229 279 2979 2999 2999 2999 2999	835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	866,355.00 750,065.00 278,971.00 520,152.00	2,241,721.00	135,000.00 1,890,689.00 773,400.00	1,998,119.00	57,612.00	67,870.00	38,000.00
Interfund Transfers In	999 999 999 999	835,190.00 120,000.00 129,394.00 170,158.00 156,349.00	866,355.00 750,065.00 278,971.00 520,152.00	2,241,721.00	1,890,689.00	1,998,119.00			
All Other Financing Sources	999 999 999 999	120,000.00 129,394.00 170,158.00 156,349.00	750,065.00 278,971.00 520,152.00	773,400.00	773,400.00		3,987,671.00	2,032,127.00	1,428,073.00
TOTAL RECEIPTS           C. DISBURSEMENTS           Certificated Salaries         1000-19           Classified Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	999 999 999 999	120,000.00 129,394.00 170,158.00 156,349.00	750,065.00 278,971.00 520,152.00	773,400.00	773,400.00		3,987,671.00	2,032,127.00	1,428,073.00
C. DISBURSEMENTS         1000-19           Certificated Salaries         2000-29           Classified Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	999 999 999	120,000.00 129,394.00 170,158.00 156,349.00	750,065.00 278,971.00 520,152.00	773,400.00	773,400.00		3,967,071.00	2,032,127.00	1,420,073.00
Certificated Salaries	999 999 999	129,394.00 170,158.00 156,349.00	278,971.00 520,152.00			793.000.00	100	I I	
Classified Salaries         2000-29           Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	999 999 999	129,394.00 170,158.00 156,349.00	278,971.00 520,152.00			793.000 101	792,000.00	792,000.00	792,000.00
Employee Benefits         3000-39           Books and Supplies         4000-49           Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	999	170,158.00 156,349.00	520,152.00	279,000.00	270 722 00	279,000.00	379,000.00	279,000.00	279,000.00
Books and Supplies	999	156,349.00		520,152.00	279,733.00	520,152.00	670,152.00	520,152.00	545,446.00
Services         5000-59           Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	999				520,152,00 49,331.00	35,191.00	25,000.00	25,000.00	25,000.00
Capital Outlay         6000-65           Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         D. BALANCE SHEET ITEMS           Assets and Deferred Outflows         Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310		405,885.001	400,321.00	120,331.00					
Other Outgo         7000-74           Interfund Transfers Out         7600-76           All Other Financing Uses         7630-76           TOTAL DISBURSEMENTS         7630-76           D. BALANCE SHEET ITEMS         Assets and Deferred Outflows           Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	599		435,962.00	250,365.00	226,458.00	175,000.00	120,000.00	120,000.00	245,622.00
Interfund Transfers Out	100	60,000.00				156,332.00		25,330.00	
All Other Financing Uses	And the second s								
TOTAL DISBURSEMENTS           D. BALANCE SHEET ITEMS           Assets and Deferred Outflows           Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	The second secon								
D. BALANCE SHEET ITEMS           Assets and Deferred Outflows           Cash Not In Treasury         9111-91           Accounts Receivable         9200-92           Due From Other Funds         9310	699	1 2 1 2 2 2 2 2	0.005.474.00	1 0 10 0 10 00	4 0 4 0 0 7 4 0 0	4 055 075 00	4 000 450 00	4 704 400 00	4 007 000 00
Assets and Deferred Outflows         9111-91           Cash Not In Treasury         9109-92           Accounts Receivable         9200-92           Due From Other Funds         9310		1,041,786.00	2,385,471.00	1,943,248.00	1,849,074.00	1,958,675.00	1,986,152.00	1,761,482.00	1,887,068.00
Cash Not In Treasury 9111-91 Accounts Receivable 9200-92 Due From Other Funds 9310									
Accounts Receivable 9200-92 Due From Other Funds 9310									
Due From Other Funds 9310									
Stores 9320	-								
Prepaid Expenditures 9330									
Other Current Assets 9340							/		
Deferred Outflows of Resources 9490									
SUBTOTAL	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows			1				1		
Accounts Payable 9500-95	599								
Due To Other Funds 9610									
Current Loans 9640			- 1						
Unearned Revenues 9650									
Deferred Inflows of Resources 9690									
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing 9910		0.00							
TOTAL BALANCE SHEET ITEMS	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(206,596.00)	(1,519,116.00)	298,473.00	41,615.00	39,444.00	2,001,519.00	270,645.00	(458,995.00)
F. ENDING CASH (A + E)		4,568,395.00	3,049,279.00	3,347,752.00	3,389,367.00	3,428,811.00	5,430,330.00	5,700,975.00	5,241,980.00

California Dept of Education SACS Financial Reporting Software - 2018,1.0 File: cashi (Rev 06/17/2014)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH						Si Jana	STATE OF		
BEGINNING CASH	JUNE	5,241,980.00	5,573,178.00	5,181,850,00	5,143,768.00				
. RECEIPTS		3,241,000.00	0,070,170.00	0,101,000,00					
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,030,000.00	1,252,892.00	1,233,409.00	1,101,430,00			16,612,603.00	16,612,603
Property Taxes	8020-8079	85,180.00	560,000,00	198,840.00	241,042.00			3,354,298.00	3,354,298
Miscellaneous Funds	8080-8099	00,100,00	000,000,00	100,010,00	(301,489.00)			(337,213.00)	(337,213.0
Federal Revenue	8100-8299	300,500.00	76,000.00	150,000.00	96,291.00			1,461,011.00	1,461,011
Other State Revenue	8300-8599	160,000.00	43,656.00	102,333.00	24,758.00			1,037,698.00	1,037,698
Other Local Revenue	8600-8799	40,000.00	45,000.00	20,000,00	136,028.00			747,418.00	747,418
Interfund Transfers In	8910-8929	40,000.00	40,000,00	20,000,00				0.00	0
	8930-8979							0.00	0
All Other Financing Sources	0930-0919	2,615,680,00	1,977,548.00	1,704,582.00	1,298,060.00	0.00	0.00	22,875,815.00	22,875,815
TOTAL RECEIPTS		2,013,080.00	1,317,546.00	1,104,002.00	1,200,000.00	0.00			
DISBURSEMENTS	1000-1999	792,000.00	792,000.00	792,000.00	970,838.00			8,932,703.00	8,932,703
Certificated Salaries		344,000.00	279,568.00	279,850.00	378,237.00			3,464,753.00	3,464,753
Classified Salaries	2000-2999		540,152,00	520,152.00	670,152.00			6,387,124.00	6,387,124
Employee Benefits	3000-3999	670,152.00		26,000.00	123.491.00			1,773,014.00	1,773,014
Books and Supplies	4000-4999	352,000.00	435,000,00	124,662.00	521,136.00			3,073,576.00	3,073,576
Services	5000-5999	126,330.00	322,156.00	124,002.00	31,387.00			273,049.00	273,049
Capital Outlay	6000-6599				262,883.00			262,883.00	262,883
Other Outgo	7000-7499				202,003.00			0.00	202,000
Interfund Transfers Out	7600-7629							0.00	C
All Other Financing Uses	7630-7699			1 710 001 00	0.050.404.00	0.00	0.00	24,167,102.00	24,167,102
TOTAL DISBURSEMENTS		2,284,482.00	2,368,876.00	1,742,664.00	2,958,124.00	0.00	0.00	24,167,102.00	24,107,102
BALANCE SHEET ITEMS	1 1								
ssets and Deferred Outflows	1 1							0.00	
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320								
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
abilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ionoperating									
Suspense Clearing	9910							0,00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(C)	331,198.00	(391,328.00)	(38,082.00)	(1,660,064.00)	0.00	0.00	(1,291,287.00)	(1,291,287
NET INCREASE/DECREASE (B - C	U)	0011100100		5,143,768.00	3,483,704.00				

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# July 1 Budget 2018-19 Budget Workers' Compensation Certification

52 71621 0000000 Form CC

ANN	IUAL CERTIFICATION REGARDING SELF-INSURED WORK	ERS' COMPENSATION CLAIMS	
insui to th gove deci	suant to EC Section 42141, if a school district, either individual red for workers' compensation claims, the superintendent of the governing board of the school district regarding the estimate erning board annually shall certify to the county superintendent ded to reserve in its budget for the cost of those claims.  The County Superintendent of Schools:  Our district is self-insured for workers' compensation claims a	le school district annually shall provide information d accrued but unfunded cost of those claims. The of schools the amount of money, if any, that it has	
	Section 42141(a):		
	Total liabilities actuarially determined:	\$	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$0.00	
( <u>X</u> )	This school district is self-insured for workers' compensation through a JPA, and offers the following information:  Northern Valley Schools Insurances Group	claims	
()	This school district is not self-insured for workers' compensat	ion claims.	
Signed		Date of Meeting: Jun 26, 2018	
	Clerk/Secretary of the Governing Board (Original signature required)		
	For additional information on this certification, please contact:		
Name:	Michelle Moore		
Title:	Chief Business Official		
Telephone:	530-527-7200 ext. 103		
E-mail:	mmoore@rbuesd.org		

# July 1 Budget 2017-18 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

52 71621 0000000 Form CEA

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,141,680.00	301	0.00	303	9,141,680.00	305	30,894.00	168,122,00	307	8,953,558.00	309
2000 - Classified Salaries	3,527,422.00	311	0.00	313	3,527,422.00	315	515.00	66,553.00	317	3,460,869.00	319
3000 - Employee Benefits	6,143,684.00	321	370,000.00	323	5,773,684.00	325	5,475.00	287,577.00	327	5,486,107.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,021,000.00	331	0.00	333	2,021,000.00	335	431,241,00	431,241.00	337	1,589,759.00	339
5000 - Services & 7300 - Indirect Costs	3,308,094.00	341	0.00	343	3,308,094.00	345	864,981.00	864,981,00	347	2,443,113.00	349
			T	OTAL	23,771,880.00	365		T	OTAL	21,933,406.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
Teacher Salaries as Per EC 41011	1100	7,742,899.00	375
Salaries of Instructional Aides Per EC 41011	2100	1,291,454.00	380
STRS	3101 & 3102	1,645,065.00	382
PERS	3201 & 3202	233,955.00	383
OASDI - Regular, Medicare and Alternative.	3301 & 3302	212,967.00	384
Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	1,679,509.00	385
Annuity Plans).	3501 & 3502	4,200,00	1
Unemployment Insurance.	3601 & 3602	181,947,00	1
Workers' Compensation Insurance.	3751 & 3752	194,850.00	1001
OPEB, Active Employees (EC 41372)	3901 & 3902	10,197,00	393
0. Other Benefits (EC 22310)		13.197.043.00	1
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	A. C.	13,197,043.00	1 333
Less: Teacher and Instructional Aide Salaries and		0.00	
Benefits deducted in Column 2		0.00	1
3a. Less: Teacher and Instructional Aide Salaries and		0.00	000
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and		0.00	396
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			-
4. TOTAL SALARIES AND BENEFITS		13,197,043,00	397
5. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		60.17%	4
6. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PA	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exer	npt under the
pro 1	/isions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2	Percentage spent by this district (Part II, Line 15)	60.17%
3	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	21,933,406.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Increased amounts of Lottery reductions by the actual expenses compared to the budget amounts calculated above. Also deducted all of OPEB expenses and not just retiree amounts.

#### July 1 Budget 2018-19 Budget GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

52 71621 0000000 Form CEB

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	8,932,703.00	301	0.00	303	8,932,703.00	305	0.00		307	8,932,703.00	309
2000 - Classified Salaries	3,464,753.00	311	0.00	313	3,464,753.00	315	0.00		317	3,464,753.00	319
3000 - Employee Benefits	6,387,124.00	321	368,000.00	323	6,019,124.00	325	0.00		327	6,019,124.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,779,014.00	331	0.00	333	1,779,014.00	335	292,577.00		337	1,486,437.00	339
5000 - Services & 7300 - Indirect Costs	3,013,576.00	341	0.00	343	3,013,576.00	345	628,475.00		347	2,385,101.00	349
			T	JATC	23,209,170.00	365			TOTAL	22,288,118.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- \* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1,	Teacher Salaries as Per EC 41011	1100	7,433,369.00	375
2.	Salaries of Instructional Aides Per EC 41011	2100	1,270,985.00	380
3.	STRS	3101 & 3102	1,695,302.00	382
4.	PERS	3201 & 3202	274,371.00	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	198,324.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	1,715,837.00	385
7.	Unemployment Insurance	3501 & 3502	3,192.00	390
8.	Workers' Compensation Insurance	3601 & 3602	207,722.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	199,919.00	
10.	Other Benefits (EC 22310)	3901 & 3902	10,024.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,009,045.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).	vara meruna arawa ara	0.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		13,009,045.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		58.37%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exercise of EC 41374.	mpt under the
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	58,37%
Percentage below the minimum (Part III, Line 1 minus Line 2)	1.63%
Percentage below the minimum (Part III, Line 1 minus Line 2) District's Current Expense of Education after reductions in columns 4a.or 4b (Part I, EDP 369).	

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	695,545.00		695,545.00			695,545.00	
Compensated Absences Payable	42,234.19		42,234.19			42,234.19	
Governmental activities long-term liabilities	737,779.19	0.00	737,779.19	0.00	0.00	737,779.19	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	243,091.75		243,091.75			243,091.75	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	243,091.75	0.00	243,091.75	0.00	0.00	243,091.75	0.00

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# July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

52 71621 0000000 Form ESMOE

Printed: 6/21/2018 6:32 PM

	Fun	ds 01, 09, an	d 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,082,084.00
3. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	Ali	All	1000-7999	2,431,490.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	587,603.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,615.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	Ali	9200	7651	0.00
7 Navanani		All except 5000-5999,	4000 7000	0.00
<ol> <li>Nonagency</li> <li>Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li> </ol>	7100-7199 All	9000-9999 All	8710	0.00
Supplemental expenditures made as a result of a     Presidentially declared disaster	Manually 6	entered. Must s in lines B, C D2.	not include	0.00
<ol> <li>Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</li> </ol>				592,218.00
Plus additional MOE expenditures:     Expenditures to cover deficits for food services			1000-7143, 7300-7439 minus	220 022 00
(Funds 13 and 61) (If negative, then zero)	All	All Must	8000-8699	230,938.00
2. Expenditures to cover deficits for student body activities		entered. Must itures in lines		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,289,314.00

# July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

52 71621 0000000 Form ESMOE

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Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,954.16
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,406.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	19,706,282.85	9,952.82
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	19,706,282.85	9,952.82
B. Required effort (Line A.2 times 90%)	17,735,654.57	8,957.54
C. Current year expenditures (Line I.E and Line II.B)	22,289,314.00	11,406.08
D. MOE deficiency amount, if any (Line B minus Line C)  (If negative, then zero)	0.00	0.00
E. MOE determination  (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0,00%	0.00%

#### July 1 Budget 2017-18 Estimated Actuals Indirect Cost Rate Worksheet

52 71621 0000000 Form ICR

#### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
	(Functions 7200-7700, goals 0000 and 9000)

822,973.00

- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

R	Salaries	and	Renefits .	. ΔII	Other	Activities

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

17,619,813.00

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.67%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

150,000.00

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Part l	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
	<ol> <li>Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)</li> </ol>	1,599,085.00
	<ol> <li>Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)</li> </ol>	1,000.00
	3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,890.00
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	3,500.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	120,721.04
	<ol> <li>Facilities Rents and Leases (portion relating to general administrative offices only)</li> <li>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)</li> </ol>	0.00
	7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	150,000.00
	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,594,196.04
	9. Carry-Forward Adjustment (Part IV, Line F)	0.00
1	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,594,196.04
B.	Base Costs	45 075 004 00
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,975,891.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,082,188.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,523,269.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	52,723.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	349,301.00
	External Financial Audit - Single Audit and Other (Functions 7190-7191,	
	objects 5000-5999, minus Part III, Line A3)	0.00
	9. Other General Administration (portion charged to restricted resources or specific goals only)	
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,000.00
	and the second section of the	
	<ol> <li>Centralized Data Processing (portion charged to restricted resources or specific goals only)</li> <li>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)</li> </ol>	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,464,311.96
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A)	150,000.00
	<ul> <li>b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)</li> <li>14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)</li> </ul>	0.00
	10700 -1: 1000 -1000	0.00
	1000 0000 0100 0100 0100 ohioda 1000 E000 oyoont E100\	1,374,338.00
	10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700 - 10700	0.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	23,976,021.96
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
V	(For information only - not for use when claiming/recovering indirect costs)	
	(Line A8 divided by Line B18)	6.65%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	C CE0/
	(Line A10 divided by Line B18)	6.65%

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#### July 1 Budget 2017-18 Estimated Actuals Indirect Cost Rate Worksheet

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#### Part IV - Carry-forward Adjustment

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

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

A.	Indirect costs incurred in the current year (Part III, Line A8)	1,594,196.04
В.	Carry-forward adjustment from prior year(s)	
	Carry-forward adjustment from the second prior year	156,767.88
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
	<ol> <li>Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved cost rate (8.39%) times Part III, Line B18); zero if negative</li> </ol>	indirect 0.00
	<ol> <li>Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser o (approved indirect cost rate (8.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.78%) times Part III, Line B18); zero if positive</li> </ol>	f0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	0.00
-	Outlined allowers are sufficiently to the sufficient of the suffic	
E.	Optional allocation of negative carry-forward adjustment over more than one year  Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal hard the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis.	m, the LEA may request that ry-forward adjustment over more
E.	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal hard	m, the LEA may request that ry-forward adjustment over more
E.	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis.  Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder	m, the LEA may request that ry-forward adjustment over more s to establish an approved rate.  not applicable
E.	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal hard the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis.  Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	m, the LEA may request that ry-forward adjustment over more s to establish an approved rate.
E.	<ul> <li>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basi</li> <li>Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:</li> <li>Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:</li> <li>Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder</li> </ul>	n, the LEA may request that ry-forward adjustment over more s to establish an approved rate.  not applicable  not applicable
E.	<ul> <li>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or we the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis.</li> <li>Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:</li> <li>Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:</li> <li>Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:</li> </ul>	n, the LEA may request that ry-forward adjustment over more s to establish an approved rate.  not applicable  not applicable

# July 1 Budget 2017-18 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 8.39% Highest rate used in any program: 5.78%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
		000.000.00	44 572 00	4.460/
01	3010	998,939.00	44,573.00	4.46%
01	4035	115,467.00	6,675.00	5.78%
01	4126	104,740.00	856.00	0.82%
01	4203	46,470.00	635.00	1.37%
01	6500	1,927,122.00	1,000.00	0.05%
13	5310	1,374,338.00	60,000.00	4.37%

July 1 Budget 2017-18 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

52 71621 0000000 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL		1		1. tooouiles seesy	Totalo
Adjusted Beginning Fund Balance	9791-9795	897,464.00	225.21	273,147.00	1,170,836.21
State Lottery Revenue	8560	301,140.00		96,795.00	397,935.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of     Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted	0900	0.00		0.00	0.0
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available					
(Sum Lines A1 through A5)		1,198,604.00	225.21	369,942.00	1,568,771.2
<ol> <li>EXPENDITURES AND OTHER FINANCII</li> <li>Certificated Salaries</li> </ol>	1000-1999	30,894.00			30,894.0
Classified Salaries	2000-2999	515.00			515.0
Employee Benefits	3000-3999	5,475.00			5,475.0
Books and Supplies	4000-4999	205,363.00		154,275,00	359,638.0
a. Services and Other Operating	1000 1000	200,000.00		104,270.00	000,000.6
Expenditures (Resource 1100)	5000-5999	172,467.00			172,467.0
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800		Carrier Brown		
<ul> <li>c. Duplicating Costs for Instructional Materials</li> </ul>					
(Resource 6300)	5100, 5710, 5800		Parkel Byn E SW	25,900.00	25,900.0
6. Capital Outlay	6000-6999	0.00			0.0
Tuition     Interagency Transfers Out	7100-7199	0.00			0.0
<ul> <li>To Other Districts, County</li> <li>Offices, and Charter Schools</li> </ul>	7211,7212,7221, 7222,7281,7282	0.00			0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399		o ilijenom knjego di		
10. Debt Service	7400-7499	0.00		FAIRS OF ME	0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financing	Uses				
(Sum Lines B1 through B11)		414,714.00	0.00	180,175.00	594,889.0
CANDINO DALAMOS					
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	783,890.00	225.21	189,767.00	973,882.2

D. COMMENTS:

A majority of the expenditure is for educational software coded to object 5833.

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

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

July 1 Budget FINANCIAL REPORTS 2018-19 Budget School District Certification 52 71621 0000000 Form CB

	NNUAL BUDGET REPORT: ly 1, 2018 Budget Adoption	
	Insert "X" in applicable boxes:	
X	This budget was developed using the state-adopted Crite necessary to implement the Local Control and Accountable will be effective for the budget year. The budget was filed governing board of the school district pursuant to Education 52062.	oility Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the
X	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its particle the requirements of subparagraphs (B) and (C) of paragraphs (B) and (C) of par	oublic hearing, the school district complied with
		Dublic Hearings
	Budget available for inspection at:	Public Hearing:
	Place: District Office	Place: District Office Conference Room
	Date: June 14, 2018	Date: June 19, 2018
		Time: 05:30 PM
	Adoption Date: June 26, 2018	
	Circus di	
	Signed:Clerk/Secretary of the Governing Board	
	(Original signature required)	
	Contact person for additional information on the budget r	eports:
	Name: Michelle Moore	Telephone: 530-527-7200 ext. 103
	Title: Chief Business Official	E-mail: mmoore@rbuesd.org

# Criteria and Standards Review Summary

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

CRITERI	A 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.	х	

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

52 71621 0000000 Form CB

RITER	RIA AND STANDARDS (continu	red)	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.		х
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.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
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.	х	
За	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.		х
Sb	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.		х
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.	Х	
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.	х	
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.	х	

	MENTAL 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?	х	
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?	х	
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?	х	
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)?	х	
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	

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

JPPLE	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	<ul> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
		<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>		X
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		Х
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		Х
		Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20	6, 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

DITIO	NAL FISCAL INDICATORS		No	Yes
Α1	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?	Х	
12	Independent Position Control	Is personnel position control independent from the payroll system?	Х	
<b>43</b>	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
44	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?	х	
<b>45</b>	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	

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

52 71621 0000000 Form CB

	NAL FISCAL INDICATORS (c		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
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).	х	
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?		х

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Provide methodology and assumptions used to estimate ADA,	enrollment,	revenues,	expenditures,	reserves and fur	nd 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):	1,937				
District's ADA Standard Percentage Level:	1.0%				

#### 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)	Estimaled/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16) District Regular	2,077	2,077		
Charter School Total ADA	2,077	2,077	0.0%	Met
Second Prior Year (2016-17) District Regular	2,075	2,059		
Charter School Total ADA	2,075	2,059	0.8%	Met
irst Prior Year (2017-18) District Regular	1,955	1,955		
Charter School Total ADA	1,955	1,955	0.0%	Met
Budget Year (2018-19) District Regular	1,937			
Charter School Total ADA	1,937			

#### 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 r	ot been overestimate	d by more than th	e standard percent:	age level for the first prior year,
----	--------------	--------------------	----------------------	-------------------	---------------------	-------------------------------------

Explanation: (required if NOT met)	
1b. STANDARD MET - Funded A	NDA 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)	

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#### 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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#### 2. CRITERION: Enrollment

STA	ANDARD:	Projected enrollment has not been	n overestimated in 1) the firs	st prior fiscal year OR in	2) two or more of the	previous three fiscal year
by i	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):	1,937				
District's Enrollment Standard Percentage Level:	1.0%				

# 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.

			Enrollment Variance Level	
	Enrollmen	1	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,173	2,178		
Charter School				
Total Enrollment	2,173	2,178	N/A	Met
Second Prior Year (2016-17)				
District Regular	2,173	2,060		
Charter School				
Total Enrollment	2,173	2,060	5.2%	Not Met
First Prior Year (2017-18)				
District Regular	2,065	2,035		
Charter School				
Total Enrollment	2,065	2,035	1.5%	Not Met
Budget Year (2018-19)				
District Regular	2,045			
Charter School				
Total Enrollment	2.045			

# 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	There was a charter school that opened up within our boundries.
(required if NOT met)	

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation;	There was a charter school that opened up within our boundries.
(required if NOT met)	
,	

#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16) District Regular	2,077	2,178	
Charter School  Total ADA/Enrollment	2,077	2,178	95.4%
Second Prior Year (2016-17) District Regular Charter School	1,963	2,060	
Total ADA/Enrollment	1,963	2,060	95.3%
First Prior Year (2017-18) District Regular	1,936	2,035	
Charter School Total ADA/Enrollment	1,936	2,035	95.1%
		Historical Average Ratio:	95.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.8%

#### 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)		10015		
District Regular	1,937	2,045		
Charter School	0			
Total ADA/Enrollment	1,937	2,045	94.7%	Met
ist Subsequent Year (2019-20) District Regular	1,937	2,045		
Charter School Total ADA/Enrollment	1,937	2,045	94.7%	Met
2nd Subsequent Year (2020-21) District Regular	1,937	2,045		
Charter School Total ADA/Enrollment	1,937	2,045	94.7%	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 a
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Explanation: (required if NOT met)		

#### 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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#### 4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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.

Districts that are already at or above their LCFF target funding as described in Education Code Section 42238,03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

Indicate	which standard applies:					
	LCFF Revenue					
	Basic Aid					
	Necessary Small School					
	strict must select which LCFF r	evenue standard applie LCFF Revenue	S.			
4A1. C	alculating the District's L	CFF Revenue Stand	lard			
Enter da	ENTRY: Enter LCFF Target am ata in Step 1a for the two subs ata for Steps 2a through 2d. Al	equent fiscal years, All	other data is extracted or			
Project	ed LCFF Revenue					
	District reached its LCFF unding level?			If Yes, then COLA amount in Line 2b2 If No, then Gap Funding in Line 2c is Note: For 2018-19 transitional year, b		Line 2e Total calculation.
				Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF T	arget (Reference Only)		[	19,899,688.00	20,502,150.00	21,042,652.00
Step 1 -	- Change in Population		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	ADA (Funded)		4.070.00	4.050.04	4.050.04	4.052.04
b	(Form A, lines A6 and C4) Prior Year ADA (Funded)		1,970.90	1,952.81 1,970.90	1,952.81 1,952.81	1,952,81 1,952.81
C.	Difference (Step 1a minus Ste	ep 1b)		(18,09)	0.00	0.00
d.	Percent Change Due to Popu (Step 1c divided by Step 1b)	. ,		-0.92%	0.00%	0.00%
	0,					
Step 2 -	- Change in Funding Level Prior Year LCFF Funding		[	18,542,388.00	19,899,688.00	20,502,150.00
b1.	COLA percentage (if district i	s at target)	İ	3.00%	2.57%	2.67%
b2.	COLA amount (proxy for purp criterion)			556,271.64	511,421.98	547,407.41
c. d.	Gap Funding (if district is not Economic Recovery Target F (current year increment)					
e.	Total (Lines 2b2 or 2c, as app			556,271.64	511,421.98	547,407.41
f	f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.00%	2.57%	2.67%	
Step 3 -	· Total Change in Population a (Step 1d plus Step 2f)	nd Funding Level		2.08%	2.57%	2.67%
	LCFF	Revenue Standard (St	ep 3, plus/minus 1%):	1.08% to 3.08%	1.57% to 3.57%	1.67% to 3.67%

#### 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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IA2.	Alternate	<b>LCFF</b>	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)	3,354,787.00	3,354,298,00	3,354,298.00	3,354,298.00
Percent Change from Previous Year		N/A	N/A	N/A
	Basic Ald 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	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(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)	19,039,081,00	19,966,901.00	20,569,363.00	21,109,865.00
	Projected Change in LCFF Revenue:	4.87%	3.02%	2.63%
District	LCFF Revenue Standard:	1.08% to 3.08%	1.57% to 3.57%	1.67% to 3.67%
	Status:	Not Met	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)

This is due to the transition year and increase in GAP funding to reach goal of 100%.

#### 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Ratio Salaries and Benefits of Unrestricted Salarles and Benefits Total Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Fiscal Year Third Prior Year (2015-16) 12,388,156,82 15.030.253.07 82.4% Second Prior Year (2016-17) 13,151,727,87 15,743,587.74 83.5% First Prior Year (2017-18) 14,091,023.00 18,213,251.00 77.4% Historical Average Ratio: 81.1%

	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 if 3% or the district's reserve standard percentage):	78.1% to 84.1%	78.1% to 84.1%	78.1% to 84.1%

#### 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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	13,970,714.00	17,828,432.00	78.4%	Met
1st Subsequent Year (2019-20)	14,394,581,00	17,790,326,00	80.9%	Met
2nd Subsequent Year (2020-21)	14,772,983.00	18,168,728.00	81.3%	Met

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

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

of

	~~	
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.

ATA ENTRY: All data are extracted or calculated.	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Change in Population and Funding Level     (Criterion 4A1, Step 3):	2.08%	2.57%	2.67%
District's Other Revenues and Expenditures     Standard Percentage Range (Line 1, plus/minus 10%):	-7.92% to 12.08%	-7.43% to 12.57%	-7.33% to 12.67%
District's Other Revenues and Expenditures     Explanation Percentage Range (Line 1, plus/mlnus 5%):	-2.92% to 7.08%	-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 81	00-8299) (Form MYP, Line A2)		
irst Prior Year (2017-18)	1,690,946.00		
Sudget Year (2018-19)	1,461,011.00	-13.60%	Yes
st Subsequent Year (2019-20)	1,461,011.00	0.00%	No
nd Subsequent Year (2020-21)	1,461,011.00	0.00%	No
Explanation: 17-18 inclu (required if Yes)	ides prior year deferred revenue (carry-over).		
Other State Revenue (Fund 01, Object	ts 8300-8599) (Form MYP, Line A3)		
First Prior Year (2017-18)	1,037,698.00	-31,42%	Yes
Budget Year (2018-19)	1,037,698.00	0.00%	No
st Subsequent Year (2019-20)	1,037,698.00	0.00%	No
and Subsequent Year (2020-21)		The state of the s	
Explanation: 17-18 incl (required if Yes)	udes one-time Mandated Costs Funds of \$289,167 as well as Clean Energ	y Funding of \$124,745 that ends	117-10.
Other Local Revenue (Fund 01, Objec	ts 8600-8799) (Form MYP, Line A4)	1190	
Budget Year (2018-19)	747,418.00	-8.74%	Yes
Ist Subsequent Year (2019-20)	747,418.00	0.00%	No
	747,418.00	0.00%	No
2nd Subsequent Year (2020-21)	731,110.00		

- 10 11 15 1 404 Objects 4000 40003 (Form M	VP Line BA		
Books and Supplies (Fund 01, Objects 4000-4999) (Form M First Prior Year (2017-18)	2,015,000.00		
Budget Year (2018-19)	1,773,014.00	-12.01%	Yes
1st Subsequent Year (2019-20)	1,350,000.00	-23.86%	Yes
2nd Subsequent Year (2019-20)	1,350,000.00	0.00%	No

Explanation: (required if Yes)

1.7-18 includes spending down carryover funds. Also, the district will need to cut back on supplies and services in order to align with a balanced budget and flat funding in the future not to mention the district is still declining in enrollment.

# 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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Not Met

Met

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)

1st Subsequent Year (2019-20)

2nd Subsequent Year (2020-21)

3,368,094.00		
3,073,576.00	-8.74%	Yes
2,880,000.00	-6.30%	Yes
2,880,000.00	0.00%	No

Percent Change

-12.72%

0.00%

Explanation: (required if Yes)

17-18 includes spending down carryover funds, Also, the district will need to cut back on supplies and services in order to align with a balanced budget and flat funding in the future not to mention the district is still declining in enrollment,

4.230,000,00

4,230,000.00

		The second secon			
6C Calculating	the Dietrict's Chan	go in Total Operation	on Povonues and Ev	penditures (Section 6A   Line	2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year Amount Over Previous Year Status Total Federal, Other State, and Other Local Revenue (Criterion 6B) First Prior Year (2017-18) 4,023,093.00 Budget Year (2018-19) 3,246,127.00 -19.31% Not Met 1st Subsequent Year (2019-20) 3,246,127.00 0.00% Met 2nd Subsequent Year (2020-21) 3,246,127.00 0.00% Met Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) First Prior Year (2017-18) 5,383,094.00 Budget Year (2018-19) 4,846,590.00 -9.97% Not 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) 17-18 includes prior year deferred revenue (carry-over).

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

17-18 includes one-time Mandated Costs Funds of \$289,167 as well as Clean Energy Funding of \$124,745 that ends in 17-18.

Explanation: Other Local Revenue (linked from 6B if NOT met) 17-18 includes a few ont-time local grants.

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)

17-18 includes spending down carryover funds. Also, the district will need to cut back on supplies and services in order to align with a balanced budget and flat funding in the future not to mention the district is still declining in enrollment.

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

17-18 includes spending down carryover funds. Also, the district will need to cut back on supplies and services in order to align with a balanced budget and flat funding in the future not to mention the district is still declining in enrollment.

#### 2018-19 July 1 Budget General Fund School District Criterla and Standards Review

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#### **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 flscal 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,

	11-12-	
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.	<ul> <li>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?</li> </ul>	No
	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

- Proposition 51 Required Minimum Contribution
  - a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) c. Net Budgeted Expenditures

and Other Financing Uses

24,167,102.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
24,167,102.00	725,013.06	725,000.00	N/A

- All Other School Facility Programs Required Minimum Contribution
  - a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

c. Net Budgeted Expenditures

and Other Financing Uses

24,167,102.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
24,167,102.00	725,013.06	638,026.00	638,026.

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638,026.00

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d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	483,342.04	638,026.00
	Budgeted Contribution <sup>1</sup> to the Ongoing and Major	
	Maintenance Account	Status
e. OMMA/RMA Contribution	725,000,00	Met
	<sup>1</sup> Fund 01, Resource 8150, Objects 8900-	8999
4. Required Minimum Contribution	638,026.00	
f standard is not met, enter an X in the box that best describes why the minimum required contribution was	o not made:	
Not applicable (district does not participate in the Lero Exempt (due to district's small size [EC Section 17070 Other (explanation must be provided)	•	
Explanation: (required if NOT met and Other is marked)		

#### 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements
  - (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties
  - (Funds 01 and 17, Object 9789) c, Unassigned/Unappropriated
  - c, Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
  - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
  - c. Total Expenditures and Other Financing Uses
    (Line 2a plus Line 2b)
- District's Available Reserve Percentage (Line 1e divided by Line 2c)

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

Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
0,00	0.00	0.00
617,398.00	718,000.00	768,000.00
718,455.92	1,118,692,17	0.00
0.00	0.00	0.00
1,335,853,92	1,836,692.17	768,000.00
20,579,936.88	21,864,641.13	25,082,084.00
		0.00
20,579,936.88	21,864,641.13	25,082,084.00
6.5%	8.4%	3,1%

3):	2.2%	2.8%	1.0%
1Avail	able reserves are the unrest	ricted amounts in the Stabilization Arra	angement, Reserve for

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	2,352,536.02	15,030,253.07	N/A	Met
Second Prior Year (2016-17)	1,481,264,58		N/A	Met
First Prior Year (2017-18)	(1,812,689.00)		10.0%	Not Met
Budget Year (2018-19) (Information only)	(1,130,811.00)	17,828,432.00		

#### 8C. Comparison of District Deficit Spending to the Standard

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

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

Expla	an	ation	:
(required	if	NOT	met)

Spending down carryover.		196	
270000 M2470-0-400			

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#### 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	

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,953

District's Fund Balance Standard Percentage Level: 1.0%

#### 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.

	Unrestricted General Fur (Form 01, Line F1e, U		Beginning Fund Balance Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2015-16)	2,644,307.00	2,624,541.19	0.7%	Met	
Second Prior Year (2016-17)	3,901,666.00	4,977,077.21	N/A	Met	
First Prior Year (2017-18)	4,805,792.00	6,458,342.00	N/A	Met	
Budget Year (2018-19) (Information only)	4 645 653 00				

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

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

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

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

Explanation:	
(required if NOT met)	

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#### 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.

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.  Subsequent Years, Form MYP, Line F2, if available.)	1,937	1,924	1,924
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	h funds distributed to SELPA members?
----	--	---------------------------------------

No

If you are the SELPA AU and are excluding	g special education pass-through lunus:
<ul> <li>a. Enter the name(s) of the SELPA(s):</li> </ul>	

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

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

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

2.

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.

1,	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)

- 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6, Reserve Standard by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)
- 7 District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
24,167,102.00	24,091,084_00	24,596,925.00
0.00	0.00	0.00
24,167,102.00	24,091,084.00	24,596,925.00
3%	3%	3%
725,013.06	722,732.52	737,907.75
0.00	0.00	0.00
725,013.06	722,732.52	737,907.75

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

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100	Calculating	tho	Dietrict's	Rudgeted	Pacania	Amount
100.	Calculating	uie	DISTRICTS	Duuueteu	Reserve	Alliount

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.

	re Amounts tricted 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 Uncertaintles			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	768,000.00	768,000.00	768,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0,00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	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)	768,000.00	768,000.00	768,000.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.18%	3.19%	3.12%
	District's Reserve Standard			
	(Section 10B, Line 7):	725,013.06	722,732.62	737,907.75
	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	Ġ.
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Explanation: (required if NOT met)	

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114	PLEMENTAL INFORMATION				
ΓΑ Ε	ENTRY: Click the appropriate Yes or No button for Items S1 through S	S4. Enter an explanation for each Yes answer			
1.	Contingent Liabilities				
Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?					
b.	If Yes, identify the liabilities and how they may impact the budget:				
2.	Use of One-time Revenues for Ongoing Expenditure	es			
<b>a</b> .	Does your district have ongoing general fund expenditures in the buthe total general fund expenditures that are funded with one-time re	udget in excess of one percent of	No		
b.	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:				
3.	Use of Ongoing Revenues for One-time Expenditure	es			
а.	Does your district have large non-recurring general fund expenditur general fund revenues?	res that are funded with ongoing	No		
b.	If Yes, identify the expenditures:				
4.	Contingent Revenues				
a.	Does your district have projected revenues for the budget year or a contingent on reauthorization by the local government, special legi (e.g., parcel taxes, forest reserves)?	either of the two subsequent fiscal years Islation, or other definitive act	No.		
lb.	If Yes, identify any of these revenues that are dedicated for ongoin	ng expenses and explain how the revenues wil	ll be replaced or expenditures reduced:		

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#### S5. Contributions

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

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

District's Contributions and Transfers Standa

-10.0% to +10.0%

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

escription / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Res	ources 0000-1999, Object 8980)			
st Prior Year (2017-18)	(3,158,985.00)			
dget Year (2018-19)	(3,410,496.00)	251,511.00	8.0%	Met
t Subsequent Year (2019-20)	(3,410,496.00)	0.00	0.0%	Met
d Subsequent Year (2020-21)	(3,523,014.00)	112,518,00	3.3%	Met
1b. Transfers in, General Fund *	r	6		
st Prior Year (2017-18)	0.00			
idget Year (2018-19)	0.00	0.00	0.0%	Met
t Subsequent Year (2019-20)	0,00	0,00	0.0%	Met
d Subsequent Year (2020-21)	0,00	0.00	0.0%	Met
1a Tanafara Out Command Fund t				
1c. Transfers Out, General Fund * est Prior Year (2017-18)	0.00			
st Prior real (2017-16)	0,00	0.00	0.00/	Mad
t Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
				Met
d Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
			NI-	
	of fund operational hudget?			
Do you have any capital projects that may impact the gener	al fund operational budget?		No	
Do you have any capital projects that may impact the general		<u>L</u>	NO.	
		<u></u>	No.	

Explanation:			
(required if NOT met)			

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

California Dept of Education SACS Financial Reporting Software - 2018,1,0 File: cs-a (Rev 04/19/2018)

Explanation: (required if NOT met)

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# S6. Long-term Commitments

Identify all existing and new	multiyear con	nmitments¹ and their annual require	d payments for the budget year	and two subsequent fiscal years.	
Explain how any increase in	annual paym	ents will be funded. Also explain ho	w any decrease to funding sour	ces used to pay long-term commitments w	vill be replaced.
¹ include multiyear commitm	nents, multiyea	ar debt agreements, and new progra	ams or contracts that result in lo	ng-term obligations.	
S6A. Identification of the Distr	ict's Long-te	erm Commitments			
DATA ENTRY: Click the appropriate	button in item	n 1 and enter data in all columns of	item 2 for applicable long-term of	commitments; there are no extractions in t	his section.
Does your district have long     (If No, sklp item 2 and Section			Yes		
2. If Yes to item 1, list all new than pensions (OPEB); OPE			annual debt service amounts, [	Oo not include long-term commitments for	postemployment benefits other
Type of Commitment	# of Years Remaining	S Funding Sources (Rever	ACS Fund and Object Codes Unues)	sed For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases Certificates of Participation					
General Obligation Bonds Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	varies	Mostly General Fund	\$40,000-\$50,00	00 per year	50,000
Other Long-term Commitments (do r	not include OF	EB):			
Loan on New Cafeterla @ Vista	5	Fund 25 Developer Fees	\$55,000 per ye	ar	202,117
	-				
70.00					050.447
TOTAL:					252,117
Type of Commitment (continued)		Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases					
Certificates of Participation General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans			7		
Compensated Absences					
Other Long-term Commitments (con:	tinued):				
Loan on New Cafeterla @ Vista	indou).	55,000	55,000	55,000	55,000

55,000

Total Annual Payments:

Has total annual payment increased over prior year (2017-18)?

55,000

No

55,000

Νo

55,000

No

Red Bluff Union Elementary Tehama County

Explanation: (required if Yes)  1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.  Explanation: (required if Yes to increase in total annual payments)  SEC. 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation: (required if Yes)  This is paid from Developer Fees which is contingent on local residential and commocrcial building projects.	6B. (	Comparison of the District	's Annual Payments to Prior Year Annual Payment
Explanation: (required if Yes to increase in total annual payments)  66C. 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commorcial building projects.	ATA I	ENTRY: Enter an explanation if	Yes.
Explanation: (required if Yes to increase in total annual payments)  66C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments  ATA 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commorcial building projects.			
(required if Yes to increase in total annual payments)  66C. 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual paymer Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitmental building projects.	1a.	No - Annual payments for long	g-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
(required if Yes to increase in total annual payments)  66C. 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual paymer Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitmental building projects.			
annual payments)  66C. 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation: This is paid from Developer Fees which is contingent on local residential and commitmental building projects.		(required if Yes	
ATA 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitments building projects.			
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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitment annual building projects.			
ATA 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitment annual building projects.			
ATA 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?  Yes  Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payme Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commitment annual building projects.	6C. I	dentification of Decreases	to Funding Sources Used to Pay Long-term Commitments
Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual paymer Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commorcial building projects.	11 31		
Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual paymer Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commorcial building projects.	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?
Provide an explanation for how those funds will be replaced to continue annual debt service commitments.  Explanation:  This is paid from Developer Fees which is contingent on local residential and commercial building projects.			
· ·	2.	Yes - Funding sources will de Provide an explanation for ho	crease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments, by those funds will be replaced to continue annual debt service commitments.
			This is paid from Developer Fees which is contingent on local residential and commcercial building projects.

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# S7. Unfunded Liabilities

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

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

	Identification of the District's Estimated Unfunded Liability for Poste ENTRY: Click the appropriate button in Item 1 and enter data in all other applicate			lata on line 5b.
Ť,	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 e their own benefits:	ligibillty criteria and amounts, if an	y, that retirees are required to contribut	le toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarlal cost, or other method?		Actuarial	2-101s-nr
3.	a. Are OPEB financed on a pay-as-you-go, actuarlal cost, or other method?      b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of governmental fund.	or	Actuarial Self-Insurance Fund	Governmental Fund 702,343
3. 4.	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	3,241,78 3,241,78 Actuarial Jun 01, 2015	Self-Insurance Fund  Data must b	702,342
4.	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of governmental fund  OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation	3,241,78 3,241,78 Actuarial Jun 01, 2015 Budget Year	Self-Insurance Fund  Data must b	702,34: be entered. 2nd Subsequent Year
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of governmental fund  OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation  OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,241,78 3,241,78 Actuarial Jun 01, 2015	Self-Insurance Fund  Data must b	702,34:
4.	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of governmental fund  OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation  OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement	3,241,78 3,241,78 Actuarial Jun 01, 2015 Budget Year (2018-19)	Self-Insurance Fund  Data must b  32.00  1st Subsequent Year (2019-20)	702,34: be entered. 2nd Subsequent Year (2020-21)

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S7B.	Identification of the District's Unfunded Liability for Self-Insurance Pr	rograms		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applicabl	e items; there are no extraction	ns in this section.	
1.	Does your district operate any self-insurance programs such as workers' competemployee health and welfare, or property and liability? (Do not include OPEB, we covered in Section S7A) (If No, skip items 2-4)	nsation, hich is		
2.	Describe each self-insurance program operated by the district, including details actuarial), and date of the valuation;	for each such as level of risk r	etained, funding approach, basis for va	luation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-Insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	a. Required contribution (funding) for self-insurance programs			

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#### S8. Status of Labor Agreements

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

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

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

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

	Cost Analysis of District's Labor Agr	eements - Certificated (Non-man	agement) Employees		
DATA	ENTRY: Enter all applicable data items; the	ere 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)
	er of certificated (non-management) e-equivalent (FTE) positions	118.0	118.0	118.0	118.
ertific	ertificated (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?		No		
		the corresponding public disclosure do īled with the COE, complete questions			
		the corresponding public disclosure do en filed with the COE, complete questi			
	If No, identi	fy the unsettled negotiations including	any prior year unsettled negotia	ations and then complete questions 6 an	d 7 <sub>3</sub>
Vegoti	ations Settled				
2a.	Per Government Code Section 3547 5(a)	, date of public disclosure board meeting	ng:		
2b.	Per Government Code Section 3547,5(b), by the district superintendent and chief bu If Yes, date	<del>-</del>	on:		
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement?				
	If Yes, date	of budget revision board adoption;			
4.	Period covered by the agreement:	Begin Date:	En	d 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 projections (MYPs)?	n the budget and multiyear			
	Total cost o	One Year Agreement f salary settlement			
	% change in	n salary schedule from prior year or			
	Total cost o	Multiyear Agreement f salary settlement			11.11.
	% change ir (may enter	n salary schedule from prior year text, such as "Reopener")			
	` '				

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Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	92,189		
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	0	0	0
١.	Amount moladed for any terredities salary solloaded moladed			
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Ocitii	loated (Non-management) realth and worker (Now) beliefed	(2010-10)	(2010-20)	4
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	13,284	13,284	13,284
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
	icated (Non-management) Prior Year Settlements			
Are ar	ny new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs  [If Yes, explain the nature of the new costs:			
	in roo, explain the hardre of the horr cools.			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
-	+	100		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	Yes	Yes
Certif	Icated (Non-management) - Other			
List of	her significant contract changes and the cost impact of each change (i.e., class	size, hours of employment, leave of	absence, bonuses, etc.):	
	31			
	*			

8B. Cost Analysis of District's	Labor Agree	ements - Classified (Non-mana	agement) Employees		
ATA ENTRY: Enter all applicable dat	ta items; there	e 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)
lumber of classified (non-managemer TE positions	nt)	103.0	103.0	103	103.0
lassified (Non-management) Salar 1. Are salary and benefit negotla	tions settled t	_	ocuments s 2 and 3.		
	If Yes, and the have not been	e corresponding public disclosure d n filed with the COE, complete ques	ocuments itlons 2-5.		
Ĩ	If No, identify	the unsettled negotlations including	any prior year unsettled negot	lations and then complete questions 6	and 7.
egotiations Settled  2a. Per Government Code Section board meeting:	n 3547.5(a), c	late of public disclosure			
2b. Per Government Code Sectlor by the district superintendent	and chief bus		ion:		
Per Government Code Section to meet the costs of the agree	ment?	vas a budget revision adopted f budget revision board ádoption:			
4. Period covered by the agreem	nent:	Begin Date:		ind Date:	
5. Salary settlement:			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
is the cost of salary settlemen projections (MYPs)?	t included in t	the budget and multiyear			
		One Year Agreement salary settlement			
		salary schedule from prior year or Multiyear Agreement salary settlement			
		salary schedule from prior year xt, such as "Reopener")			, A
	Identify the s	ource of funding that will be used to	support multiyear salary comm	nitments:	
egotiations Not Settled					
Cost of a one percent increas	e in salary an	d statutory benefits	40,637		
			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<ol><li>Amount included for any tenta</li></ol>	itive salary sc	hedule increases	0		0

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Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		Van	Yes
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes 13,284	13,284
Total cost of H&W benefits	13,284	100.0%	100.0%
Percent of H&W cost paid by employer	100.0%	0.0%	0.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.070
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	3-14		
	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classifled (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments     Percent change in step & column over prior year	2.0%	2.0%	2.0%
Percent change in step & column over prior year	2.070	2.070	
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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, b	onuses, etc.):	

S8C.	Cost Analysis of District's Labor	Agreements - Management/Supervi	sor/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)
	er of management, supervisor, and ential FTE positions	12.0	13.0	13.0	13.0
Manag	gement/Supervisor/Confidential				
	and Benefit Negotiations				
15	Are salary and benefit negotiations se	* *	No		
	If Yes, o	complete question 2			
	If No, id	tentify the unsettled negotiations including	any prior year unsettled negotiation	ns and then complete questions 3 and	4.:
	If n/a, s	kip the remainder of Section S8C			
Negoti	ations Settled				2
2.	Salary settlement:	-	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement include projections (MYPs)?	ed in the budget and multiyear			
		ost of salary settlement			
		ge in salary schedule from prior year hter text, such as "Reopener")			
Negoti	ations Not Settled				
3	Cost of a one percent increase in sala	ary and statutory benefits	14,637		
			Budget Year	1st Subsequent Year	2nd Subsequent Year (2020-21)
4_	Amount included for any tentative sale	ary schedule increases	(2018-19)	(2019-20)	(2020-21)
18.	, who are the any to make our				
			5 1 ()	4.4.0.1	Oad Oak saward Vara
	gement/Supervisor/Confidential and Welfare (H&W) Benefits		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1	Are costs of H&W benefit changes in	aluded in the hudget and MVPs2			
1. 2.	Total cost of H&W benefits	cided in the budget and wit Far	Yes 13,284	Yes 13,284	Yes 13,284
3.	Percent of H&W cost paid by employe	er	100.0%	100.0%	100.0%
4.	Percent projected change in H&W co		0.0%	0.0%	0.0%
,	gement/Supervisor/Confidential and Column Adjustments	-	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments include		Yes	Yes	Yes
2. 3.	Cost of step and column adjustments Percent change in step & column ove		2,0%	2.0%	2.0%
Mana	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
	Benefits (mileage, bonuses, etc.)	:	(2018-19)	(2019-20)	(2020-21)
1,	Are costs of other benefits included in	n the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		0	0 0%	0.0%
3.	Percent change in cost of other benef	us over prior year	0.0%	0.0%	0.0%

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99	Local	Control	and	Accountability	/ Plan	(LCAP	١
JJ.	LUCAI	COHLIGOR	anu	Accountability	y i iciii	LONI	,

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

## \$10. 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

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ΔΓ	דוחו	IONAL	FISCAL	INDIC	ATORS

1174	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatical	ally 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
2.	Is the system of personnel position control independent from the payroll system?	No
3.	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
3.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
5.	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
	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
	Is the district's financial system independent of the county office system?	No
	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
١.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes
n ;	providing comments for additional fiscal indicators, please include the item number applicable to each comm	nent.
	Comments: The Superintendent started a year ago. (optional)	

End of School District Budget Criteria and Standards Review