

To: Board of Trustees
Mendocino Unified

From: Cynthia Brown
Business Manager 

Re: 2018-19 Budget

Submitted for your consideration is the proposed 2018-19 Budget for Mendocino Unified.

Summary:

The 2018-19 budget projects deficit spending in the unrestricted general fund of (\$328,296). Special education and career technical allocations will be lower next year, while the educator effectiveness program, which has paid BTSA and other training costs for three years, has ended. Meanwhile labor costs per employee are rising.

The 2018-19 budget includes one-time discretionary funding revenues proposed in the governor's May revise; this funding is not projected past 2018-19. The three year Career Training Education Incentive Grant also ends in 2018-19. These revenue decreases, along with rising salary and pension contributions, combine to create larger deficit spending projections for 2019-20 and 2020-21. The District plans to reduce staffing by one position each year in order to mitigate these shortfalls.

GENERAL FUND REVENUES:

LCFF Sources:

1. MUSD continues to be a Community Funded District of Choice. Total local secured roll tax revenues for 2018-19 are budgeted at a 2.5% increase over 2017-18 projections following three years of stronger than average growth in secured rolls. Timber taxes, which are volatile and were high in 2017-18 compared to historic trends, are reset to \$120,000.
2. Under the District of Choice program, the District receives 25% of the base Local Control Funding Formula per ADA of the district of residence for transfer students (with the exception of students transferring in from a basic aid district). The District is currently serving 69 ADA from the Fort Bragg and Anderson Valley Districts. 2018-19 revenue associated with the District of Choice program is projected to hold steady at \$130,000.
3. The LCFF allows for a "hold harmless" provision that will guarantee school districts receive at least the amount of state aid that was received in 2012-13. MUSD is budgeted to receive \$1,556,031 in "hold harmless" revenues.

4. LCFF provisions require school districts to develop a Local Control Accountability Plan (LCAP). School districts are required to spend a certain minimum amount of LCFF supplemental & concentration grant funding to serve specific students as specified in the LCAP. As a basic aid district, MUSD will not receive supplemental & concentration funding, but is still required to budget to spend the equivalent amount to serve students. MUSD is required to spend \$278,014 to serve targeted student groups (foster youth, homeless children, English learners), and MUSD has satisfied this requirement with this budget.

Federal Revenues:

5. The District's Title I revenues are budgeted to decline by (\$3,136) in 2018-19. The REAP program is projected to increase by 20,000 based on grant formulas.

Mandated Cost Revenues:

8. Mendocino Unified is budgeted to receive \$19,040 in 2018-19 under the Mandated Cost Block Grant.
9. The Governor's May Revision proposes one-time discretionary funds at the level of \$344/ADA. These revenues have been budgeted at \$158,928 but are potentially subject to change in the governor's final budget.

Career Technical Education Incentive Grant:

10. The District was awarded \$42,150 for 2018-19. The grant will be end in 2018-19, although the legislature is seeking to extend it. The District must match 2018-19 expenditures 2 to 1.

Other Local Revenues:

11. Other Local Revenues are budgeted to decrease by (\$139,488), mostly due to the elimination of local gifts and targeted grants. At the time of budget development, the District does not attempt to determine the level of carry-over in these school site accounts or estimate new revenues in these accounts for 2018-19. Any carry-over will be accounted for when the unaudited actuals for 2017-18 are reported to the Board in September, 2018. New revenues will be budgeted (along with associated expenditures) when cash is received. The net impact to the general fund balance is neutral.

Other significant changes include the expected (\$39,378) reduction in special education allocations from the Mendocino County Office of Education-run SELPA.

Other income:

12. MCN will contribute \$40,000 per year to the General Fund.

GENERAL FUND EXPENDITURES

Certificated Salaries:

13. \$3,286,060 is budgeted for certificated salaries and stipends. This includes three certificated administrators, a certificated Psychologist, and 44.2 FTE certificated teaching, social work and counseling staff. This is a decrease of (1.0 FTE) from the 2017-18 staffing level. The net change is due to (1.0 FTE) workforce reduction achieved without layoffs.

The budget includes a 2% negotiated increase to the certificated salary and administrative salary schedules for 2018-19 and a 4% increase for the following year.

Classified Salaries:

14. \$1,652,114 is budgeted in the general fund for classified salaries and stipends. There are 5.5 FTE classified managers and 38.2 FTE classified non-management staff funded from the General Fund, the Preschool Fund, and the Cafeteria Fund. MCN employees are accounted for separately in the MCN Enterprise Fund, Fund 63. MCN employs 7.7 FTE, and MCN salary and wage costs are budgeted to be \$525,415.

The budget includes a 2% total increase to the classified non-management and management salary schedules for 2018-19. In the case of non-management employees this is made up of a combination of a bus driver range increase plus a 1.3% increase for the remaining employees. The following year the total increase is 4%.

Employee and Retiree Benefits:

15. The following rates are used in budgeting for the cost of employee benefits:

a. STRS	16.28%	(Certificated Retirement—was 14.43 prev yr)
b. FICA	6.20%	(OASDI)
c. Medicare	1.45%	
d. SUI	0.05%	(State Unemployment Insurance)
e. W/C	3.53%	(Workers' Compensation Rate)
f. PERS	18.062%	(Classified Retirement —was 15.531 prev yr)

16. The rates for STRS and PERS are projected to continue to increase. By 2020-21 the STRS rate is expected to reach 19.1% and the PERS rate is expected to reach 23.5%. CalPERS contribution rates will continue climbing to 30% in the years beyond those in this budget.

17. The total cost for health and welfare coverage for each qualified active employees varies by the level of coverage each employee has selected. The District pays costs up to a capped level, and employees pay the cost above the capped level. Total health and welfare expenditures for active employees is budgeted to be \$899,261 for the General Fund.

18. The District-paid medical insurance costs for certificated employees are currently capped at \$8,477.60 per qualified full time MTA represented employee and certificated administrator,

\$11,798 per qualified full time CEMUS represented employee, and \$10,410.44 per qualified classified manager.

19. In addition to these capped amounts for medical insurance, the District pays \$1,236.20 per qualified employee for Dental, Vision and Life insurance.
20. Post-employment benefit costs for certificated retirees retiring after 2003-04 are capped at \$9,334.00 per retiree with dependent and \$6,214.00 for single retirees. Total District-paid retiree costs for 2018-19 are budgeted to be \$72,273.

Other Significant Expenditure Assumptions:

21. \$30,000 is budgeted for school site discretionary purposes at the High School, and \$30,000 is budgeted for school site discretionary purposes for grades K-8. These funds are referred to as “lump” funds by school staff, and the funds are noted with that label in the budget.
22. \$10,000 is budgeted for Site Council purposes at the High School, and \$10,000 is budgeted for Site Council purposes for grades K-8.
23. \$25,962 is budgeted for textbooks from the restricted lottery fund. This has been allocated evenly between the K-8 and 9-12 grades.
24. Departmental budget assumptions follow.

FUNCTION AND DEPARTMENT BUDGETS

25. The budget for the Board of Trustees is as follows:

Board & Board Support Budget

	<u>2017-18</u>	<u>2018-19</u>
1000 Certificated Salaries (filming)	1,000	1,000
2000 Meeting Stipends	3,000	3,000
3000 Benefits	20,000	20,000
4300 Materials & Supplies	1,200	1,200
4400 Non-Capitalized Equipment	3,000	3,000
5200 Travel & Conference	3,000	3,000
5300 Dues & Memberships	3,000	3,000
5300 CSBA/GAMUT	-	-
5800 Operating Expenses	700	700
5800 Shoreline Unified	3,915	-
5802 Legal Fees	28,000	28,000
5802 MCN Contribution to legal	(1,000)	(1,000)
5805 Election Costs	-	6,000
	<u>65,815</u>	<u>67,900</u>

26. The Superintendent's budget is as follows:

Superintendent Budget

	<u>2017-18</u>	<u>2018-19</u>
1000 Salary	125,300	127,806
3000 Benefits	33,833	36,834
4300 Materials & Supplies	500	500
4400 Non-Capitalized Equipment	1,500	1,500
5200 Travel & Conference	3,500	3,500
5300 Dues & Memberships	1,500	1,500
5800 ACSA mentoring T Hahn	6,000	-
5902 Cell phone	1,260	1,260
	<u>173,393</u>	<u>172,900</u>

27. The budget for the District Office staff is as follows:

District Office Budget

	<u>2017-18</u>	<u>2018-19</u>
1950 Emergency Prepare. Stipend	600	600
2450 Sub coordinator stipend	3,000	3,000
2000 Salary	236,376	265,056
3000 Benefits	102,915	124,434
4300 Materials & Supplies	6,000	6,000
4400 Non-Capitalized Equipment	2,500	2,500
5200 Travel & Conference	3,000	3,000
5300 Dues & Memberships	1,000	1,000
5450 Liability & Meyers Stevens Insur.	67,297	70,797
5450 MCN contribution to insurance	(1,000)	(1,000)
5600 Rents, Leases Repairs	5,500	4,850
5800 Operating Expenses	2,000	2,000
5800 CalPERS GASB 68 fee	350	350
5800 Aeries expense	6,225	6,225
5800 Fin Sys conv exp - MCOE	7,888	-
5800 Biannual OPEB actuarial study	1,500	-
5800 Advertising, TB Test, Fingerprint	13,000	13,000
5903 Communications (phone, post)	4,100	4,100
	<u>462,251</u>	<u>505,912</u>
FTE	3.69	3.88

Note: 2018-19 District Office FTE includes .125 formerly in operations (Mail position).

28. Site Discretionary budgets are as follows:

School Site Discretionary

	<u>2017-18</u>	<u>2018-19</u>
9075 K-8 Principal Discretionary	1,250	1,250
9075 9-12 Principal Discretionary	1,250	1,250
795 K-8 SLIP	10,000	10,000
795 9-12 SLIP	10,000	10,000
0 K-8 "Lump" discretionary	30,000	30,000
0 9-12 "Lump" discretionary	30,000	30,000
6300 K-8 Lottery textbooks	13,093	12,981
6300 9-12 Lottery textbooks	13,093	12,981
676 Chorus	1,500	1,500
811 K-8 MAA Sp Ed supplies	3,000	3,000
811 9-12 MAA Sp Ed supplies	2,000	2,000
	<u>115,186</u>	<u>114,962</u>

29. The budget for the High School Athletics Program is as follows:

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
8689 Donations	1,000	1,000
Expenditures		
2000 Salary	60,653	60,921
3000 Benefits	16,735	17,488
4300 Materials & Supplies	3,000	3,000
5200 Travel & Conference	500	500
5300 Dues & Memberships	6,000	6,000
5600 Rents, Leases, & Repair	-	-
5710 Transfer of Direct Cost (bussing)	10,000	10,000
5800 Operating Expenses	9,000	9,000
Total Expenditures	<u>105,888</u>	<u>106,909</u>

32. The budget for the Special Education Program is as follows:

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
8181 Fed AB 602 Block Grant	89,887	89,076
8182 Federal Preschool	3,200	3,200
8290 MAA	-	-
8677 Sp Ed Staff Development	2,043	1,880
8677 Interagency	19,222	19,222
8792 SELPA Allocation	262,364	231,597
8792 SELPA Mental Health	18,549	14,682
8792 SELPA Special Circumstances	75,000	70,419
8980 Contribution from General Fund	553,800	549,655
	<u>1,024,065</u>	<u>979,731</u>
Expenditures		
11xx Teachers' Salaries	321,661	267,051
1200 Pupil Support (Psychologist)	116,307	125,111
1300 Supervisor/Admin Salaries	56,354	58,014
21xx Instructional Aides	179,928	187,815
3000 Benefits	276,772	268,860
4000 Materials, Supplies, Equipment	5,000	5,000
5000 Operating Expenses	38,043	37,880
7310 Indirect Costs	30,000	30,000
	<u>1,024,065</u>	<u>979,731</u>

33. The budget for the Transportation Department is as follows:

Transportation Budget

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
8311 State Apportionment	391,598	391,598
8677 Sp Ed Transportation	TBD	TBD
8699 Grant for bus retrofit	-	-
8980 Contribution from General Fund	<u>75,680</u>	<u>97,522</u>
	467,278	489,120
Expenditures		
2000 Salaries	215,985	238,694
3000 Benefits	131,193	143,326
4361 Fuel	40,000	40,000
4363 Tires and Accessories	7,000	7,000
4365 Other Supplies	20,000	20,000
4400 Non-capitalized Equipment	-	-
5200 Travel & Conference	1,500	1,500
5300 Dues	500	500
5450 Insurance	5,000	5,000
5510 Lights & Power	3,000	3,000
5560 Laundry & Drycleaning	-	-
5600 Rents, Leases, Repairs	4,000	4,000
5710 Transfer of Costs	(11,000)	(11,000)
5800 Operating Expenses	28,000	15,000
5800 Bus retrofit	-	-
5813 Physical Exams	1,000	1,000
5815 Drug Testing	1,000	1,000
5903 Telephone Services	100	100
7310 Indirect Costs	20,000	20,000
7430 Debt Service on bus loan	<u>-</u>	<u>-</u>
	467,278	489,120
FTE	5.00	5.00

34. The budget for the Maintenance and Operations programs is as follows:

Maintenance and Operations Budget

Excludes \$75,000 per year transferred for Deferred Maintenance projects

	<u>2017-18</u>	<u>2018-19</u>
2000 Salaries	399,813	413,298
3000 Benefits	220,039	233,435
4300 Maintenance Materials	37,000	37,000
4300 Custodial Materials	33,000	33,000
4361 Fuel - Gasoline/Diesel	-	-
4400 Custodial Non-cap. Equipment	5,000	-
5200 Maint. Travel and Conference	2,500	2,500
5200 Custodial Travel and Conference	2,000	2,000
5510 Lights & Power	68,630	67,910
5520 Heating Fuel	82,473	82,473
5530 Water & Sewer	24,000	24,000
5540 Waste Disposal	33,350	33,350
5600 Maint. Rents, Lease, Repairs	2,000	2,000
5800 Maint. Operating Expenses	35,000	35,000
5800 Well Water System	27,000	27,000
5800 Elevator Maintenance	3,000	3,000
5800 Alarms	22,000	22,000
	<u>996,805</u>	<u>1,017,966</u>
FTE	9.00	9.00

35. The budget for the Cafeteria Program is as follows:

Cafeteria Program Budget

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
8000 Beginning Balance	10,808	10,808
8220 Federal Revenue	62,000	62,000
8520 State Revenue	5,000	5,000
8636 Food Service Sales	60,000	60,000
8916 Contribution from General Fund	<u>96,773</u>	<u>101,311</u>
	234,581	239,119
Expenditures		
2000 Salaries	91,409	93,089
3000 Benefits	51,014	53,872
4300 Materials & Supplies	7,500	7,500
4700 Food	65,000	65,000
5200 Travel & Conferences	350	350
5800 Operating Expenses	2,500	2,500
7350 Indirect Costs	6,000	6,000
7980 Budgeted Fund Balance	<u>10,808</u>	<u>10,808</u>
	234,581	239,119
FTE	2.63	2.63

36. The budget for the Preschool Program is as follows:

Preschool Program Budget

	<u>2017-18</u>	<u>2018-19</u>
Revenues		
8689 Fees and Contracts	17,680	17,680
8677 Interagency Services	15,080	15,080
8699 Local Revenue	5,000	5,000
8916 Contribution from General Fund	<u>35,253</u>	<u>35,830</u>
	73,013	73,590
Expenditures		
2000 Salaries	46,970	46,581
3000 Benefits	14,521	15,617
4300 Materials & Supplies	1,300	1,300
4700 Food	1,750	1,750
5200 Travel & Conferences	1,000	1,000
5510 Lights and Power	1,500	1,500
5530 Water and Sewer	2,930	2,930
5540 Waste Disposal	612	612
5600 Rents Leases and Repair	830	700
5800 Operating Expenses	1,000	1,000
7350 Indirect Costs	<u>600</u>	<u>600</u>
	73,013	73,590
 FTE	 1.20	 1.20

37. The budget for Technology and Telecommunications is as follows:

District Technology Budget

	<u>2017-18</u>	<u>2018-19</u>
4300 pc repair	5,000	5,000
4400 pc repair	2,000	2,000
4300/4400 One-time pc purch.s - dell, promevo, apple	25,000	25,000
5200 Aeries conference travel	3,000	3,000
5800 MCOE DP	27,000	27,000
5800 Erate consultant	1,500	1,500
5800 IES webdesign	2,780	2,780
5800 Edulink parent notification system	1,000	1,000
5800 Schooldude work order system	1,000	1,000
5800 Tech Pro	5,000	5,000
5800 EPS Eyep Solutions training	-	3,000
5800 EPS Eyep Solutions	-	11,629
5800 5 year renewal VIPRE anti-virus	7,218	-
5903 EPC IT wireless service	3,500	3,500
5903 AT&T fiber credit from PY	(10,000)	-
5903 MCOE consortium data line chgs	30,000	30,000
5903 AT&T telecom	6,630	6,630
7619 MCN telephone service	8,638	8,638
	<u>119,266</u>	<u>136,677</u>

Mendocino Unified School District
 General Fund Restricted and Unrestricted Resources
 draft July Budget 2018-19

Compensation change Y0 - Y3: 1%, 2%, 4%, 0% teachers and classified non-management
 Compensation change Y0 - Y3: 1%, 2%, 4%, 0% administration and management

	Y0 2017-18 Second Interim	Changes 2nd Interim to YE	Y0 2017-18 Est Actuals	Changes Y0 to Y1	Y1 2018-19 Projection	Changes Y1 to Y2	Y2 2019-20 Projection	Changes Y2 to Y3	Y3 2020-21 Projection
CBEDS Enrollment	507		507		502		497		497
ADA	467.0		467.0		462.0		457.0		457.0
% ADA change to prior year	-1.6%		-1.1%		-1.1%		-1.1%		0.0%
School Services COLA	1.56%		3.00%		3.00%		2.57%		2.67%
Cert. non-Admin. FTE	45.20		44.20		44.20		43.20		41.80
Change in FTE	-1.00		-1.00		-1.00		-1.00		-1.40
ADA/Cert. FTE	10.33		10.33		10.45		10.58		10.93
LCFF Sources									
Secured Roll Taxes	\$4,863,840	incr taxes for P2	\$4,891,281	Sec roll tax +2.5%	\$5,013,563	Sec. roll tax +2%	\$5,113,834	Sec roll tax +2%	\$5,216,111
Timber tax	\$172,562	incr taxes for P2	\$189,507	Reset to historical norm	\$120,000		\$120,000		\$120,000
All other taxes	\$169,000	incr taxes for P2	\$182,148	Reset to historical norm	\$169,000		\$169,000		\$169,000
State Aid/Host of Choice	\$130,000		\$130,000		\$130,000		\$130,000		\$130,000
State Aid/Host of Choice	\$1,556,031		\$1,556,031		\$1,556,031		\$1,556,031		\$1,556,031
Def Grant to Fund 14	-375,000		-375,000		-375,000		-375,000		-375,000
Education Protection Acc	\$93,400		\$93,400	Rein for ADA	\$92,400		\$91,400		\$91,400
Federal Revenues									
	\$157,445	Decl SPED	(791)	Inc REAP	\$169,617		\$169,617		\$169,617
	638	Inc Perkins	638	Elm med-cal	(2,199)				
	698	Inc Title One	698	Elm Perkins	(2,424)				
				SELPA reduction	(811)				
				Decl Title I	(3,136)				
Other State Revenues									
	\$600,975	Aid FEMA	4,350	Elm 17-18 prep 39	\$604,020	Red mandate BG, PY AD	\$402,691		\$402,691
				CTE/IG Yr 3	(33,453)	Red lottery, CY ADA			
				Remove FEMA	(4,350)	CTE/IG ends			
				Adj mandate BG	1,105	Elm one-time discr			
				Red lottery, CY ADA	(945)				
				Est one time discr incr	89,148				
Local Revenues									
	\$646,775	Add MUSE/local	9,098	MCOE ROP	(4,000)		\$543,559		\$543,559
		Inc SPED	781	Remove SUIUS grant	(25,000)				
		Inc SPED m hsh	2,383	Remove local gnts	(11,574)				
		Inc interest rate	15,000	Remove MUSE	(35,369)				
		Comm Fun Grant	9,000	SELPA reduction	(39,378)				
				Elm career pathways	(10,000)				
				Elm Souar	(2,330)				
				Elm Calfresh	(2,903)				
				Elm Comm Fun Grant	(9,000)				
Total Revenues	\$8,315,028		\$8,413,926		\$8,323,190		\$8,221,132		\$8,323,409
Expenditures									
Salaries									
Certificated Salaries	\$3,238,295	Salary increase	30,400	Col incr	\$3,347,814	Col incr est (44b)	\$3,458,414	Col incr est (44b)	\$3,482,514
		Col chgs/submtr	17,385	Step incr	47,165	Step incr est (44b)	65,600	Step incr est (44b)	65,600
				-1.0 flr	(59,600)	-1.0 44d flr	(60,000)	ref sups 1.0 flr	(27,000)
				Salary increases	63,500	Salary increases	125,000	-1.0 44d flr	(60,000)
				Add dpts SPED Dir	4,700			-0.4 flr	(14,300)
				Elm htwrk club	(6,325)				
				Moc post chgs	(1,948)				
Classified Salaries	\$1,660,938	Salary increase	15,905	Step incr	\$1,733,469	Step incr est (44b)	\$1,844,269	Step incr est (44b)	\$1,895,069
		Vac/subpos chg	(24,729)	Salary increase	37,000	Salary increases	60,000		
				Add back vac/misc	21,649				
				Aide netw HS 3.75 hrs	(11,014)				
				DO position chgs, net	4,000				
				Elm htwrk club	(2,840)				
Subtotal Salaries	\$4,899,233		\$4,938,174		\$5,081,283		\$5,342,683		\$5,377,583

Net Increase (Decrease) in Fund Balance	-\$228,347	-\$191,904	-\$366,296	-\$819,827	-\$803,152
Fund Balance					
Beginning Fund Balance	\$2,613,678	\$2,613,678	\$2,421,774	\$2,055,478	\$1,235,552
Net Increase (Decrease)	-\$228,347	-\$191,904	-\$366,296	-\$819,827	-\$803,152
Restatement					
Ending Fund Balance	\$2,385,331	\$2,421,774	\$2,055,478	\$1,235,552	\$432,400
Compon. of End Fund Bal:					
Revolving Cash	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Prepaid Expenditures					
Reqd. for Econ Uncertain	\$343,000	\$346,000	\$349,000	\$363,000	\$367,000
Other Designated					
- Site carryovers	\$763	\$763	\$763	\$763	\$763
- one time rev - tech	\$5,000	\$25,000	\$25,000	\$25,000	\$25,000
- one time rev - text	\$20,000	\$0	\$0	\$0	\$0
- Local restricted	\$0	\$0	\$0	\$0	\$0
- Educator Effectiveness	\$0	\$0	\$0	\$0	\$0
- College Readiness	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
- Community Found'n Grant	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000
- SUNIS	\$0	\$0	\$0	\$0	\$0
General Res undesignated	\$1,971,568	\$1,998,011	\$1,686,715	\$826,789	\$29,637

1 ADA as indicated. Assume minor decline in district enrollment and continued acceptance of transfers despite revenue reduction.

2 Secured roll tax revenues change as indicated.

3 Hold harmless funding from State is sustained at \$1,555,156 starting in 2013-14. \$819,590 in "Hardship Der. Maint." revenue is included in this figure and \$819,590 of 2013-14 year funding (one year of funds) is held in reserve in Fund 17. The \$819,590 of subsequent year funding is budgeted to be spent each year.

4 ROP Program is funded by MCOE after CY at 50,000/yr

5 No salary increases included in Year 3.

6 District costs for employee health benefits capped at 2004-05 level for certificated staff, 2008-09 level for classified non-management, and 2005-06 level for classified management. (\$500 added to the cap when \$500 side fund eliminated in 2010-11 and \$372 added in 2011-12.) Additional \$477 (9 months of \$53 per month) added to the cap in 2012-13 with additional \$169 (3 months of \$53 per month) added 2013-14.

7 No raises / post-employment benefit costs beyond contract obligation with MTA and 2006-07 settlement.

8 Workers comp rates held flat at 2016-19.

9 MUSE partial funding for 1 perked subsidy is included in 17-18 ff

10 District rate of contribution to PERS and STRS increases each year as indicated.

11 Legal budget held constant at \$26,000.

12 MCN Enterprise Fund transfers 40,000 into the General Fund all years and charges \$8,638 for telephony all years

13 College readiness grant is used for 3 years 2016-17 ff. to offset Advanced Placement testing costs, per approved plan

14 SELPA approves payment of \$75,000 this year for one-on-one aides

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Mendocino Unified District Office
Date: June 04, 2018

Place: Mendocino Unified K8 Multipurpose
Date: June 07, 2018
Time: 05:00 PM

Adoption Date: June 14, 2018

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

Contact person for additional information on the budget reports:

Name: Cynthia Brown

Telephone: 707-937-5868

Title: Business Manager

E-mail: musdcbo@mcn.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 14, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The District is self-insured through the SIGNAL JPA administered by Keenan.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Cynthia Brown
Title: Business Manager
Telephone: 707-937-5868
E-mail: musdcbo@mcn.org

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,987,387.00	0.00	8,987,387.00	7,005,994.00	0.00	7,005,994.00	0.6%
2) Federal Revenue		8100-8299	0.00	158,188.58	158,188.58	0.00	189,816.00	189,816.00	7.2%
3) Other State Revenue		8300-8599	165,110.00	440,214.59	605,324.59	250,291.00	353,730.00	604,021.00	-0.2%
4) Other Local Revenue		8600-8799	118,177.13	564,870.01	683,047.14	107,500.00	436,059.00	543,559.00	-20.4%
5) TOTAL, REVENUES			7,250,654.13	1,183,271.18	8,413,925.29	7,363,785.00	859,405.00	8,323,190.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1899	2,840,969.10	645,090.90	3,286,060.00	2,744,278.00	803,538.00	3,347,814.00	1.9%
2) Classified Salaries		2000-2999	1,133,437.00	518,677.00	1,652,114.00	1,191,284.00	542,185.00	1,733,469.00	4.9%
3) Employee Benefits		3000-3999	1,532,174.00	789,397.00	2,321,571.00	1,662,320.00	801,974.00	2,464,294.00	6.1%
4) Books and Supplies		4000-4999	282,486.75	118,124.28	378,611.01	221,304.20	63,962.00	285,266.20	-24.7%
5) Services and Other Operating Expenditures		5000-5999	621,874.59	250,935.88	872,810.27	613,484.00	145,380.00	758,864.00	-13.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(38,534.50)	30,534.50	(8,000.00)	(38,000.00)	30,000.00	(6,000.00)	0.0%
9) TOTAL, EXPENDITURES			6,154,406.94	2,350,759.34	8,505,166.28	6,398,668.20	2,187,039.00	8,583,707.20	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,098,247.19	(1,187,488.18)	(91,240.99)	967,116.80	(1,227,634.00)	(260,517.20)	185.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out		7600-7629	140,664.00	0.00	140,664.00	145,779.00	0.00	145,779.00	3.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,139,011.00)	1,139,011.00	0.00	(1,189,634.00)	1,189,634.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,239,675.00)	1,139,011.00	(100,664.00)	(1,295,413.00)	1,189,634.00	(105,779.00)	5.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,427.81)	(46,477.18)	(191,904.99)	(328,296.20)	(38,000.00)	(366,296.20)	90.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9701	2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
b) Audit Adjustments		9703	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
d) Other Restatements		9705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
2) Ending Balance, June 30 (E + F1e)			2,379,771.75	42,000.00	2,421,771.75	2,051,475.55	4,000.00	2,055,475.55	-15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	42,000.00	42,000.00	0.00	4,000.00	4,000.00	-90.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	25,762.64	0.00	25,762.64	25,762.64	0.00	25,762.64	0.0%
Tech	0000	9780				25,000.00		25,000.00	
Site gifts	0000	9780				762.64		762.64	
Tech	0000	9780	25,000.00		25,000.00				
Site gifts	0000	9780	762.64		762.64				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	348,000.00	0.00	348,000.00	349,000.00	0.00	349,000.00	0.9%
Unassigned/Unappropriated Amount		9790	1,998,009.11	0.00	1,998,009.11	1,668,712.91	0.00	1,668,712.91	-18.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,741,333.50	(1,095,018.65)	2,646,314.85				
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	10,000.00	0.00	10,000.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			3,751,333.50	(1,095,018.65)	2,656,314.85				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(3,680.50)	21.72	(3,658.78)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			(3,680.50)	21.72	(3,658.78)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,755,014.00	(1,095,040.37)	2,659,973.63				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,686,031.00	0.00	1,686,031.00	1,686,031.00	0.00	1,686,031.00	0.0%
Education Protection Account State Aid - Current Year		8012	93,400.00	0.00	93,400.00	92,400.00	0.00	92,400.00	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	46,681.00	0.00	46,681.00	44,000.00	0.00	44,000.00	-5.7%
Timber Yield Tax		8022	189,507.00	0.00	189,507.00	120,000.00	0.00	120,000.00	-36.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,891,281.00	0.00	4,891,281.00	5,013,563.00	0.00	5,013,563.00	2.5%
Unsecured Roll Taxes		8042	140,794.00	0.00	140,794.00	125,000.00	0.00	125,000.00	-11.2%
Prior Years' Taxes		8043	(5,327.00)	0.00	(5,327.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			7,042,367.00	0.00	7,042,367.00	7,080,994.00	0.00	7,080,994.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(75,000.00)		(75,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			6,967,367.00	0.00	6,967,367.00	7,005,994.00	0.00	7,005,994.00	0.6%
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	89,887.00	89,887.00	0.00	89,076.00	89,076.00	-0.9%
Special Education Discretionary Grants		8182	0.00	3,200.00	3,200.00	0.00	3,200.00	3,200.00	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		38,396.00	38,396.00		35,260.00	35,260.00	-8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		8,200.00	8,200.00		8,200.00	8,200.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGF)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		2,424.66	2,424.66		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	16,078.90	16,078.90	0.00	33,880.00	33,880.00	110.7%
TOTAL, FEDERAL REVENUE			0.00	158,186.58	158,186.58	0.00	189,616.00	189,616.00	7.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	87,717.00	0.00	87,717.00	177,968.00	0.00	177,968.00	102.9%
Lottery - Unrestricted and Instructional Materials		8560	73,043.00	26,188.00	99,229.00	72,323.00	25,962.00	98,285.00	-1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6895	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		52,808.00	52,808.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		74,702.59	74,702.59		41,250.00	41,250.00	-44.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,350.00	286,518.00	290,868.00	0.00	286,518.00	286,518.00	-1.5%
TOTAL OTHER STATE REVENUE			165,110.00	440,214.59	605,324.59	250,291.00	353,730.00	604,021.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	89,000.00	89,000.00	0.00	89,000.00	89,000.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	16,700.00	0.00	16,700.00	16,700.00	0.00	16,700.00	0.0%
Interest		8660	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	54,000.00	29,222.00	83,222.00	50,000.00	19,222.00	69,222.00	-16.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,903.00	0.00	3,903.00	1,000.00	0.00	1,000.00	-74.4%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,574.13	88,692.01	103,266.14	10,800.00	9,259.00	20,059.00	-80.6%
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		357,956.00	357,956.00		318,578.00	318,578.00	-11.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,177.13	564,870.01	683,047.14	107,500.00	438,059.00	543,559.00	-20.4%
TOTAL, REVENUES			7,250,054.13	1,163,271.10	8,413,925.29	7,363,785.00	959,405.00	8,323,190.00	-1.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,214,503.00	457,227.00	2,671,730.00	2,301,705.00	406,787.00	2,708,502.00	1.4%
Certificated Pupil Support Salaries		1200	122,237.10	131,509.90	253,747.00	129,227.00	138,727.00	267,954.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	291,229.00	58,354.00	347,583.00	300,344.00	58,014.00	358,358.00	3.1%
Other Certificated Salaries		1900	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,640,969.10	645,090.90	3,286,060.00	2,744,276.00	603,538.00	3,347,814.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	143,571.00	202,249.00	345,820.00	146,965.00	209,395.00	358,360.00	3.6%
Classified Support Salaries		2200	302,098.00	243,830.00	545,928.00	312,328.00	255,860.00	568,188.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	257,258.00	72,598.00	329,856.00	290,764.00	76,930.00	367,694.00	11.5%
Clerical, Technical and Office Salaries		2400	403,319.00	0.00	403,319.00	409,750.00	0.00	409,750.00	1.6%
Other Classified Salaries		2900	27,193.00	0.00	27,193.00	29,477.00	0.00	29,477.00	8.4%
TOTAL, CLASSIFIED SALARIES			1,133,437.00	518,677.00	1,652,114.00	1,191,284.00	542,185.00	1,733,469.00	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	352,112.00	377,308.00	729,418.00	414,023.00	383,501.00	797,524.00	9.3%
PERS		3201-3202	172,982.00	71,501.00	244,483.00	214,884.00	87,018.00	301,902.00	23.5%
OASDI/Medicare/Alternative		3301-3302	134,166.00	49,237.00	183,403.00	140,941.00	50,625.00	191,566.00	4.5%
Health and Welfare Benefits		3401-3402	649,778.00	251,089.00	900,867.00	659,448.00	239,813.00	899,261.00	-0.2%
Unemployment Insurance		3501-3502	1,868.00	568.00	2,436.00	1,963.00	573.00	2,536.00	4.1%
Workers' Compensation		3601-3602	128,995.00	39,696.00	168,691.00	138,788.00	40,444.00	179,232.00	6.2%
OPEB, Allocated		3701-3702	58,373.00	0.00	58,373.00	58,373.00	0.00	58,373.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,900.00	0.00	33,900.00	33,900.00	0.00	33,900.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,532,174.00	789,397.00	2,321,571.00	1,682,320.00	801,974.00	2,484,294.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	26,188.00	26,188.00	0.00	25,982.00	25,982.00	-0.9%
Materials and Supplies		4300	228,486.75	88,416.67	316,903.42	187,304.20	38,000.00	225,304.20	-28.9%
Noncapitalized Equipment		4400	34,000.00	1,521.59	35,521.59	34,000.00	0.00	34,000.00	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			262,486.75	116,124.26	378,611.01	221,304.20	63,982.00	285,266.20	-24.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,000.00	15,000.00	35,000.00	20,000.00	15,000.00	35,000.00	0.0%
Travel and Conferences		5200	28,000.00	17,543.00	45,543.00	28,000.00	12,380.00	40,380.00	-11.3%
Dues and Memberships		5300	13,850.00	4,000.00	17,850.00	13,850.00	0.00	13,850.00	-22.4%
Insurance		5400 - 5450	71,297.00	0.00	71,297.00	74,797.00	0.00	74,797.00	4.9%
Operations and Housekeeping Services		5500	211,453.00	0.00	211,453.00	210,733.00	0.00	210,733.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,700.00	2,000.00	29,700.00	24,900.00	2,000.00	26,900.00	-9.4%
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	214,684.59	212,392.68	427,077.27	196,314.00	118,000.00	312,314.00	-26.9%
Communications		5900	34,890.00	0.00	34,890.00	44,890.00	0.00	44,890.00	28.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			621,074.59	250,935.68	872,010.27	613,484.00	145,380.00	758,864.00	-13.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(30,534.50)	30,534.50	0.00	(30,000.00)	30,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	0.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(36,534.50)	30,534.50	(6,000.00)	(36,000.00)	30,000.00	(6,000.00)	0.0%
TOTAL EXPENDITURES			6,154,408.94	2,350,759.34	8,505,168.28	6,396,668.20	2,187,039.00	8,583,707.20	0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	98,773.00	0.00	98,773.00	101,311.00	0.00	101,311.00	4.7%
Other Authorized Interfund Transfers Out		7619	43,891.00	0.00	43,891.00	44,488.00	0.00	44,488.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,664.00	0.00	140,664.00	145,779.00	0.00	145,779.00	3.6%
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 of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,139,011.00)	1,139,011.00	0.00	(1,189,634.00)	1,189,634.00	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			(1,139,011.00)	1,139,011.00	0.00	(1,189,634.00)	1,189,634.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,239,675.00)	1,139,011.00	(100,664.00)	(1,295,413.00)	1,189,634.00	(105,779.00)	5.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,967,367.00	0.00	6,967,367.00	7,005,894.00	0.00	7,005,994.00	0.6%
2) Federal Revenue		8100-8299	0.00	158,186.58	158,186.58	0.00	189,818.00	189,818.00	7.2%
3) Other State Revenue		8300-8599	165,110.00	440,214.59	605,324.59	250,291.00	353,730.00	604,021.00	-0.2%
4) Other Local Revenue		8600-8799	118,177.13	584,870.01	683,047.14	107,500.00	436,059.00	543,559.00	-20.4%
5) TOTAL REVENUES			7,250,654.13	1,183,271.18	8,413,925.29	7,363,785.00	859,405.00	8,323,190.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,371,211.34	1,334,493.84	4,705,704.98	3,499,979.20	1,178,312.00	4,678,291.20	-0.6%
2) Instruction - Related Services	2000-2999		914,591.00	95,779.00	1,010,370.00	954,765.00	98,925.00	1,053,690.00	4.3%
3) Pupil Services	3000-3999		668,648.10	211,483.90	878,132.00	702,417.00	221,628.00	924,043.00	5.2%
4) Ancillary Services	4000-4999		139,470.00	0.00	139,470.00	140,519.00	0.00	140,519.00	0.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		672,094.50	39,948.50	712,043.00	718,784.00	39,414.00	758,198.00	8.2%
8) Plant Services	8000-8999		390,392.00	689,054.30	1,059,446.30	382,204.00	648,762.00	1,030,966.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			6,154,408.94	2,350,759.34	8,505,168.28	6,396,668.20	2,187,039.00	8,583,707.20	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,096,247.19	(1,187,488.18)	(91,240.99)	967,118.80	(1,227,634.00)	(260,517.20)	185.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out		7600-7629	140,684.00	0.00	140,684.00	145,779.00	0.00	145,779.00	3.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,139,011.00)	1,139,011.00	0.00	(1,189,634.00)	1,189,634.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,239,675.00)	1,139,011.00	(100,664.00)	(1,295,413.00)	1,189,634.00	(105,779.00)	5.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,427.81)	(48,477.18)	(191,904.99)	(328,296.20)	(38,000.00)	(366,296.20)	90.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
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)			2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,199.56	90,477.18	2,613,676.74	2,379,771.75	42,000.00	2,421,771.75	-7.3%
2) Ending Balance, June 30 (E + F1e)			2,379,771.75	42,000.00	2,421,771.75	2,051,475.55	4,000.00	2,055,475.55	-15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	42,000.00	42,000.00	0.00	4,000.00	4,000.00	-90.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	25,762.64	0.00	25,762.64	25,762.64	0.00	25,762.64	0.0%
Tech	0000	9780				25,000.00		25,000.00	
Situ gifts	0000	9780				762.64		762.64	
Tech	0000	9780	25,000.00		25,000.00				
Situ gifts	0000	9780	762.64		762.64				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	348,000.00	0.00	348,000.00	349,000.00	0.00	349,000.00	0.9%
Unassigned/Unappropriated Amount		9790	1,998,009.11	0.00	1,998,009.11	1,666,712.91	0.00	1,666,712.91	-16.6%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
7338	College Readiness Block Grant	25,000.00	0.00
9010	Other Restricted Local	17,000.00	4,000.00
Total, Restricted Balance		<u>42,000.00</u>	<u>4,000.00</u>

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	37,760.00	37,760.00	0.0%
5) TOTAL, REVENUES			37,760.00	37,760.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,970.00	46,581.00	-0.8%
3) Employee Benefits		3000-3999	14,521.00	15,617.00	7.5%
4) Books and Supplies		4000-4999	3,050.00	3,050.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,472.00	8,342.00	-1.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,013.00	73,590.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,253.00)	(35,830.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,253.00	35,830.00	1.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,253.00	35,830.00	1.6%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(32,266.78)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(32,266.78)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(32,266.78)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	15,080.00	15,080.00	0.0%
All Other Fees and Contracts		8689	17,680.00	17,680.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,760.00	37,760.00	0.0%
TOTAL, REVENUES			37,760.00	37,760.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,970.00	46,581.00	-0.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,970.00	46,581.00	-0.8%
EMPLOYEE BENEFITS					
SIRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,061.00	8,135.00	15.2%
OASDI/Medicare/Alternative		3301-3302	3,587.00	3,563.00	-0.7%
Health and Welfare Benefits		3401-3402	2,252.00	2,252.00	0.0%
Unemployment Insurance		3501-3502	23.00	24.00	4.3%
Workers' Compensation		3601-3602	1,598.00	1,643.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,521.00	15,617.00	7.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,750.00	1,750.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,050.00	3,050.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,042.00	5,042.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	830.00	700.00	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.0%
Communications		5900	600.00	600.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,472.00	8,342.00	-1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			73,013.00	73,590.00	0.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	35,253.00	35,830.00	1.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,253.00	35,830.00	1.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,253.00	35,830.00	1.6%

Description	Function 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	37,760.00	37,760.00	0.0%
5) TOTAL, REVENUES			37,760.00	37,760.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		64,321.00	64,898.00	0.9%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,750.00	1,750.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,942.00	6,942.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			73,013.00	73,590.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(35,253.00)	(35,830.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,253.00	35,830.00	1.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,253.00	35,830.00	1.6%

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

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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	62,000.00	62,000.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL REVENUES			127,000.00	127,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,409.00	93,089.00	1.8%
3) Employee Benefits		3000-3999	51,014.00	53,872.00	5.6%
4) Books and Supplies		4000-4999	72,500.00	72,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,850.00	2,850.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,000.00	6,000.00	0.0%
9) TOTAL EXPENDITURES			223,773.00	228,311.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,773.00)	(101,311.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,773.00	101,311.00	4.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			96,773.00	101,311.00	4.7%

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	10,807.75	10,807.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,807.75	10,807.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,807.75	10,807.75	0.0%
2) Ending Balance, June 30 (E + F1e)			10,807.75	10,807.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,928.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,879.00	10,807.75	275.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(115,115.12)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	325.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,928.75		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(106,861.37)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(106,861.37)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	62,000.00	62,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			62,000.00	62,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,000.00	5,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,000.00	5,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	60,000.00	60,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	0.0%
TOTAL, REVENUES			127,000.00	127,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	91,409.00	93,089.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			91,409.00	93,089.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,895.00	16,455.00	18.4%
OASDI/Medicare/Alternative		3301-3302	6,982.00	7,122.00	2.0%
Health and Welfare Benefits		3401-3402	26,962.00	26,962.00	0.0%
Unemployment Insurance		3501-3502	45.00	47.00	4.4%
Workers' Compensation		3601-3602	3,130.00	3,286.00	5.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,014.00	53,872.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	7,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	65,000.00	65,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,500.00	72,500.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	350.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,850.00	2,850.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,000.00	6,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	6,000.00	0.0%
TOTAL, EXPENDITURES			223,773.00	228,311.00	2.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	96,773.00	101,311.00	4.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			96,773.00	101,311.00	4.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96,773.00	101,311.00	4.7%

Description	Function 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	62,000.00	62,000.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			127,000.00	127,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		217,773.00	222,311.00	2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,000.00	6,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			223,773.00	228,311.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(96,773.00)	(101,311.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,773.00	101,311.00	4.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			96,773.00	101,311.00	4.7%

Description	Function 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	10,807.75	10,807.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,807.75	10,807.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,807.75	10,807.75	0.0%
2) Ending Balance, June 30 (E + F1e)			10,807.75	10,807.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,928.75	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,879.00	10,807.75	275.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,879.00	10,807.75
Total, Restricted Balance		<u>2,879.00</u>	<u>10,807.75</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			76,000.00	76,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,000.00	76,000.00	192.3%
5) Services and Other Operating Expenditures		5000-5999	181,615.78	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			207,615.78	76,000.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(131,615.78)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,615.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,615.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,615.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,615.78	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,420.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,420.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	51.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			65,369.84		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	75,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			75,000.00	75,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			76,000.00	76,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,000.00	76,000.00	192.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,000.00	76,000.00	192.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,615.78	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,615.78	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			207,615.78	76,000.00	-63.4%

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

July 1 Budget
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			76,000.00	76,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		207,615.78	76,000.00	-63.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,615.78	76,000.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(131,615.78)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,615.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,615.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,615.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,615.78	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,402.00	832,402.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,402.00	832,402.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,402.00	832,402.00	0.5%
2) Ending Balance, June 30 (E + F1e)			832,402.00	836,402.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	832,402.00	836,402.00	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	835,587.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			835,587.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			835,587.91		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL REVENUES			4,000.00	4,000.00	0.0%

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

Description	Function 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	4,000.00	4,000.00	0.0%
5) TOTAL REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,402.00	832,402.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,402.00	832,402.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,402.00	832,402.00	0.5%
2) Ending Balance, June 30 (E + F1e)			832,402.00	836,402.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	832,402.00	836,402.00	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9.04	9.04	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9.04	9.04	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9.04	9.04	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	9.04	9.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			9.11		