

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		467.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,815.68
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,355,118.03	17,576.40
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,355,118.03	17,576.40
B. Required effort (Line A.2 times 90%)	7,519,606.23	15,818.76
C. Current year expenditures (Line I.E and Line II.B)	8,319,923.72	17,815.68
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 289,891.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,911,481.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	407,651.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	27,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	44,390.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	492,641.80
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	492,641.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,670,704.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,010,370.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	878,132.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	139,470.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	269,792.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,015,055.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	73,013.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	217,773.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	8,274,310.48

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.95%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/icc)
(Line A10 divided by Line B18) 5.95%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>492,641.80</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.52%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.52%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.64%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>

Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>
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Approved indirect cost rate: 6.52%
Highest rate used in any program: 3.64%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	6230	49,641.30	534.50	1.08%
01	6500	823,626.00	30,000.00	3.64%
13	5310	217,773.00	6,000.00	2.76%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	3.00	0.00	3.00
2. State Lottery Revenue	8560	73,043.00		26,186.00	99,229.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		73,043.00	3.00	26,186.00	99,232.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		26,186.00	26,186.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	73,043.00			73,043.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		73,043.00	0.00	26,186.00	99,229.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	3.00	0.00	3.00
D. COMMENTS:					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,005,994.00	1.42%	7,105,265.00	1.44%	7,207,542.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	250,291.00	-63.87%	90,436.00	0.00%	90,436.00
4. Other Local Revenues	8600-8799	107,500.00	0.00%	107,500.00	0.00%	107,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,189,634.00)	13.12%	(1,345,709.00)	4.64%	(1,408,109.00)
6. Total (Sum lines A1 thru A5e)		6,214,151.00	-3.49%	5,997,492.00	0.66%	6,037,369.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,744,276.00		2,854,876.00
b. Step & Column Adjustment				68,600.00		68,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				42,000.00		(101,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,744,276.00	4.03%	2,854,876.00	-1.15%	2,821,976.00
2. Classified Salaries						
a. Base Salaries				1,191,284.00		1,261,584.00
b. Step & Column Adjustment				33,800.00		33,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				36,500.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,191,284.00	5.90%	1,261,584.00	2.68%	1,295,384.00
3. Employee Benefits	3000-3999	1,662,320.00	5.28%	1,750,022.00	1.15%	1,770,224.00
4. Books and Supplies	4000-4999	221,304.20	0.00%	221,304.00	0.00%	221,304.00
5. Services and Other Operating Expenditures	5000-5999	613,484.00	-0.27%	611,855.00	0.33%	613,855.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(36,000.00)	0.00%	(36,000.00)	0.00%	(36,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	145,779.00	2.74%	149,779.00	2.67%	153,779.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,542,447.20	4.14%	6,813,420.00	0.40%	6,840,522.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(328,296.20)		(815,928.00)		(803,153.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,379,771.75		2,051,475.55		1,235,547.55
2. Ending Fund Balance (Sum lines C and D1)		2,051,475.55		1,235,547.55		432,394.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	25,762.64		25,763.00		25,763.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	349,000.00		363,000.00		367,000.00
2. Unassigned/Unappropriated	9790	1,666,712.91		836,784.55		29,631.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,051,475.55		1,235,547.55		432,394.55

Description	Object Codes	2018-19 Budget (Fonn 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	349,000.00		363,000.00		367,000.00
c. Unassigned/Unappropriated	9790	1,666,712.91		836,784.55		29,631.55
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,015,712.91		1,199,784.55		396,631.55
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated salary other adj 2019-20 salary increase +102,000, -1 FTE -60,000; Certificated salary other adj 2020-21 salary increase +0, -1.4 FTE, retirement svgs -101,5000; classified other adj 2019-20 salary increase						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	169,616.00	0.00%	169,616.00	0.00%	169,616.00
3. Other State Revenues	8300-8599	353,730.00	-11.73%	312,255.00	0.00%	312,255.00
4. Other Local Revenues	8600-8799	436,059.00	0.00%	436,059.00	0.00%	436,059.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,189,634.00	13.12%	1,345,709.00	4.64%	1,408,109.00
6. Total (Sum lines A1 thru A5c)		2,149,039.00	5.33%	2,263,639.00	2.76%	2,326,039.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				603,538.00		643,538.00
b. Step & Column Adjustment				17,000.00		17,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				23,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	603,538.00	6.63%	643,538.00	2.64%	660,538.00
2. Classified Salaries						
a. Base Salaries				542,185.00		582,685.00
b. Step & Column Adjustment				17,000.00		17,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				23,500.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	542,185.00	7.47%	582,685.00	2.92%	599,685.00
3. Employee Benefits	3000-3999	801,974.00	4.75%	840,074.00	2.90%	864,474.00
4. Books and Supplies	4000-4999	63,962.00	-1.56%	62,962.00	0.00%	62,962.00
5. Services and Other Operating Expenditures	5000-5999	145,380.00	-25.45%	108,380.00	0.00%	108,380.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,000.00	0.00%	30,000.00	0.00%	30,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,187,039.00	3.69%	2,267,639.00	2.58%	2,326,039.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,000.00)		(4,000.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,000.00		4,000.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		4,000.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,000.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,000.00		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Certificated and classified other adj 2019-20 - salary increase

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,005,994.00	1.42%	7,105,265.00	1.44%	7,207,542.00
2. Federal Revenues	8100-8299	169,616.00	0.00%	169,616.00	0.00%	169,616.00
3. Other State Revenues	8300-8599	604,021.00	-33.33%	402,691.00	0.00%	402,691.00
4. Other Local Revenues	8600-8799	543,559.00	0.00%	543,559.00	0.00%	543,559.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,363,190.00	-1.22%	8,261,131.00	1.24%	8,363,408.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,347,814.00		3,498,414.00
b. Step & Column Adjustment				85,600.00		85,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				65,000.00		(101,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,347,814.00	4.50%	3,498,414.00	-0.45%	3,482,514.00
2. Classified Salaries						
a. Base Salaries				1,733,469.00		1,844,269.00
b. Step & Column Adjustment				50,800.00		50,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				60,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,733,469.00	6.39%	1,844,269.00	2.75%	1,895,069.00
3. Employee Benefits	3000-3999	2,464,294.00	5.10%	2,590,096.00	1.72%	2,634,698.00
4. Books and Supplies	4000-4999	285,266.20	-0.35%	284,266.00	0.00%	284,266.00
5. Services and Other Operating Expenditures	5000-5999	758,864.00	-5.09%	720,235.00	0.28%	722,235.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	145,779.00	2.74%	149,779.00	2.67%	153,779.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,729,486.20	4.03%	9,081,059.00	0.94%	9,166,566.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(366,296.20)		(819,928.00)		(803,153.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,421,771.75		2,055,475.55		1,235,547.55
2. Ending Fund Balance (Sum lines C and D1)		2,055,475.55		1,235,547.55		432,394.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	4,000.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	25,762.64		25,763.00		25,763.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	349,000.00		363,000.00		367,000.00
2. Unassigned/Unappropriated	9790	1,666,712.91		836,784.55		29,631.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,055,475.55		1,235,547.55		432,394.55

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
AVAILABLE RESERVES						
General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	349,000.00		361,000.00		367,000.00
c. Unassigned/Unappropriated	9790	1,666,712.91		836,784.55		29,631.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3 Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,015,712.91		1,199,784.55		396,631.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.09%		13.21%		4.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4, enter projections)						
		462.00		457.00		457.00
Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,729,486.20		9,081,059.00		9,166,561.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		8,729,486.20		9,081,059.00		9,166,561.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		349,179.45		363,242.36		366,662.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		349,179.45		363,242.36		366,662.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,000.00)				
Other Sources/Uses Detail					40,000.00	140,664.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,253.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					96,773.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
58 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7500-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,835.00	40,000.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	8,000.00	(5,000.00)	180,664.00	180,664.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,000.00)				
Other Sources/Uses Detail					40,000.00	145,779.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,830.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	8,000.00	0.00				
Other Sources/Uses Detail					101,311.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 INTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,638.00	40,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	6,000.00	(6,000.00)	185,778.00	185,778.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA	
3.0%	0	to 300
2.0%	301	to 1,000
1.0%	1,001	and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	513	502		
Charter School				
Total ADA	513	502	2.1%	Not Met
Second Prior Year (2016-17)				
District Regular	495	475		
Charter School				
Total ADA	495	475	4.0%	Not Met
First Prior Year (2017-18)				
District Regular	467	467		
Charter School		0		
Total ADA	467	467	0.0%	Met
Budget Year (2018-19)				
District Regular	462			
Charter School	0			
Total ADA	462			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Enrollment dropped more than expected. District is Basic Aid so little revenue impact.

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

Explanation:
(required if NOT met)

See 1a.

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular		562	543	
Charter School				
Total Enrollment		562	543	3.4%
Second Prior Year (2016-17)				
District Regular		530	517	
Charter School				
Total Enrollment		530	517	2.5%
First Prior Year (2017-18)				
District Regular		502	507	
Charter School				
Total Enrollment		502	507	N/A
Budget Year (2018-19)				
District Regular		507		
Charter School				
Total Enrollment		507		Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	502	543	
Charter School		0	
Total ADA/Enrollment	502	543	92.4%
Second Prior Year (2016-17)			
District Regular	476	517	
Charter School			
Total ADA/Enrollment	476	517	92.1%
First Prior Year (2017-18)			
District Regular	474	507	
Charter School	0		
Total ADA/Enrollment	474	507	93.5%
Historical Average Ratio:			92.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	462	507		
Charter School	0			
Total ADA/Enrollment	462	507	91.1%	Met
1st Subsequent Year (2019-20)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)			
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	Prior Year (2017-18) 467.00	Budget Year (2018-19) 462.00	1st Subsequent Year (2019-20) 457.00
b. Prior Year ADA (Funded)		467.00	462.00
c. Difference (Step 1a minus Step 1b)		(5.00)	(5.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.07%	-1.08%
			2nd Subsequent Year (2020-21) 457.00
			0.00
			0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-1.07%	-1.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,262,936.00	5,302,563.00	5,402,834.00	5,505,111.00
Percent Change from Previous Year		0.75%	1.89%	1.89%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-.25% to 1.75%	.89% to 2.89%	.89% to 2.89%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,042,367.00	7,080,994.00	7,180,265.00	7,282,542.00
District's Projected Change in LCFF Revenue:		0.55%	1.40%	1.42%
Basic Aid Standard:		-.25% to 1.75%	.89% to 2.89%	.89% to 2.89%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Form is incorrectly stating standard not met.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	5,385,296.36	6,269,064.45	85.9%
Second Prior Year (2016-17)	5,399,903.93	6,270,355.97	86.1%
First Prior Year (2017-18)	5,306,580.10	6,154,406.94	86.2%
	Historical Average Ratio:		86.1%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 90.1%	82.1% to 90.1%	82.1% to 90.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	5,597,880.00	6,396,668.20	87.5%	Met
1st Subsequent Year (2019-20)	5,866,482.00	6,663,641.00	88.0%	Met
2nd Subsequent Year (2020-21)	5,887,564.00	6,686,743.00	88.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3)	-1.07%	-1.08%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.07% to 8.93%	-11.08% to 8.92%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.07% to 3.93%	-6.08% to 3.92%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	158,186.56		
Budget Year (2018-19)	169,616.00	7.23%	Yes
1st Subsequent Year (2019-20)	169,616.00	0.00%	No
2nd Subsequent Year (2020-21)	169,616.00	0.00%	No

Explanation:
(required if Yes)

Increase of \$20,000 anticipated for REAP per formula in 2018-19.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	605,324.59		
Budget Year (2018-19)	604,021.00	-0.22%	No
1st Subsequent Year (2019-20)	402,691.00	-33.33%	Yes
2nd Subsequent Year (2020-21)	402,691.00	0.00%	No

Explanation:
(required if Yes)

One time discretionary funds of \$158,928 eliminated 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	683,047.14		
Budget Year (2018-19)	543,559.00	-20.42%	Yes
1st Subsequent Year (2019-20)	543,559.00	0.00%	No
2nd Subsequent Year (2020-21)	543,559.00	0.00%	No

Explanation:
(required if Yes)

SELPA reduction 2018-19 of -39,378. Various other one-time local grants and all local gifts to school sites eliminated 2018-19 along with expense.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	378,611.01		
Budget Year (2018-19)	285,266.20	-24.65%	Yes
1st Subsequent Year (2019-20)	284,266.00	-0.35%	No
2nd Subsequent Year (2020-21)	284,266.00	0.00%	No

Explanation:
(required if Yes)

Supplies purchased with one-time local grants and local gifts eliminated.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)

First Prior Year (2017-18)	872,810.27		
Budget Year (2018-19)	758,864.00	-13.06%	Yes
Subsequent Year (2019-20)	720,235.00	-5.09%	No
2nd Subsequent Year (2020-21)	722,235.00	0.28%	No

Explanation:
(required if Yes)

Prop 39 expenditures of 49,641 eliminated, along with expenses paid by one-time local grants and local gifts.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	1,446,558.29		
Budget Year (2018-19)	1,317,196.00	-8.94%	Met
1st Subsequent Year (2019-20)	1,115,866.00	-15.28%	Not Met
2nd Subsequent Year (2020-21)	1,115,866.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	1,251,421.28		
Budget Year (2018-19)	1,044,130.20	-16.56%	Not Met
1st Subsequent Year (2019-20)	1,004,501.00	-3.80%	Met
2nd Subsequent Year (2020-21)	1,006,501.00	0.20%	Met

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

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

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

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

Increase of \$20,000 anticipated for REAP per formula in 2018-19.

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

One time discretionary funds of \$158,928 eliminated 2019-20.

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

SELPA reduction 2018-19 of -39,378. Various other one-time local grants and all local gifts to school sites eliminated 2018-19 along with expense.

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

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

Supplies purchased with one-time local grants and local gifts eliminated.

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

Prop 39 expenditures of 49,641 eliminated, along with expenses paid by one-time local grants and local gifts.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	8,729,486.20			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,729,486.20	261,884.59	308,021.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	8,729,486.20			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	8,729,486.20	261,884.59	284,201.49	261,884.59

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
174,589.72	261,884.59

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

308,021.00	Met
------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

261,884.59

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

- | | |
|--|-----------------------------------------------------------------------------------------------------|
| | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| | Other (explanation must be provided) |

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	329,845.00	347,700.00	346,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,002,766.35	2,025,956.06	1,998,009.11
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(2,632.20)	0.00
e. Available Reserves (Lines 1a through 1d)	2,332,611.35	2,371,023.86	2,344,009.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,361,670.22	8,692,464.83	8,645,830.28
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	8,361,670.22	8,692,464.83	8,645,830.28
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	27.9%	27.3%	27.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	9.3%	9.1%	9.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	166,983.14	6,384,675.16	N/A	Met
Second Prior Year (2016-17)	59,656.50	6,407,969.66	N/A	Met
First Prior Year (2017-18)	(143,427.81)	6,295,070.94	2.3%	Met
Budget Year (2018-19) (Information only)	(328,296.20)	6,542,447.20		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	2,132,496.00	2,296,559.92	N/A	Met
Second Prior Year (2016-17)	2,333,449.00	2,463,543.06	N/A	Met
First Prior Year (2017-18)	2,374,791.00	2,523,199.56	N/A	Met
Budget Year (2018-19) (Information only)	2,379,771.75			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	462	457	457
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,729,486.20	9,081,059.00	9,166,561.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,729,486.20	9,081,059.00	9,166,561.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	349,179.45	363,242.36	366,662.44
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	349,179.45	363,242.36	366,662.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	349,000.00	363,000.00	367,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,666,712.91	836,784.55	29,631.55
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, If negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,015,712.91	1,199,784.55	396,631.55
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.09%	13.21%	4.33%
District's Reserve Standard (Section 10B, Line 7):	349,179.45	363,242.36	366,662.44
Status	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The District will use one-time discretionary funds of 158,958 to fund operations in 2018-19.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(1,139,011.00)			
Budget Year (2018-19)	(1,189,634.00)	50,623.00	4.4%	Met
1st Subsequent Year (2019-20)	(1,436,881.00)	247,247.00	20.8%	Not Met
2nd Subsequent Year (2020-21)	(1,499,281.00)	62,400.00	4.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	40,000.00			
Budget Year (2018-19)	40,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	40,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	40,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	140,664.00			
Budget Year (2018-19)	145,779.00	5,115.00	3.6%	Met
1st Subsequent Year (2019-20)	149,779.00	4,000.00	2.7%	Met
2nd Subsequent Year (2020-21)	153,779.00	4,000.00	2.7%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

SELPA and other restricted revenues are reduced, while salary increase and pension fund contributions increase.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	Fund 51 objects 8611 etc	Fund 51 objects 7438, 7439	16,068,703
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Compensated absences				tbd
Net OPEB obligation				872,369
Net pension liability				tbd
TOTAL:				16,941,072

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,132,318	1,309,521	1,377,781	1,449,208
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Compensated absences				tbd
Net OPEB obligation				tbd
Net pension liability				tbd
Total Annual Payments:	1,132,318	1,309,521	1,377,781	1,449,208
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The payments are funded from tax revenues. Debt was structured based on tax revenue projections.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Qualified certificated employees receive OPEB to age 65, and \$1,200 per year for 5 years after age 65. No OPEB is provided for classified staff. District's contribution to OPEB per employee is capped.

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

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

Self-Insurance Fund	0	Governmental Fund	0
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OPEB Liabilities Data must be entered

a. Total OPEB liability	872,369.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	872,369.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2017

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	58,373.00	58,373.00	58,373.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	58,373.00	58,373.00	58,373.00
d. Number of retirees receiving OPEB benefits	21	21	21

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

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

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

Yes

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

The District is self insured for dental and vision benefits for qualified employees and retirees.

3. Self-Insurance Liabilities

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

0.00
0.00

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	101,050.00	101,050.00	101,050.00
b. Amount contributed (funded) for self-insurance programs	101,050.00	101,050.00	101,050.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	45.2	44.2	43.2	41.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Agreements Settled

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

Apr 19, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 19, 2018

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

Yes

If Yes, date of budget revision board adoption:

May 17, 2018

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
418,464	408,856	399,268
varies		
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
76,200	85,600	85,600

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	44.2	44.2	44.2	44.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement
Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
495,948	495,948	495,948
varies		
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
45,300	50,800	50,800

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	10.8	11.2	11.2	11.2

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
22,930	48,100	0	
2.0%	4.0%	0.0%	

Negotiations Not Settled

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

Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
103,100	103,100	103,100
varies		
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
26,600	26,600	26,600
0.0%	0.0%	0.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



2018-19 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty
 District: Mendocino Unified CDS #: 23 65581

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

			2018-19
Total General Fund Expenditures & Other Uses		\$	8,729,486
Minimum Reserve requirement	4%	\$	349,179
General Fund Combined Ending Fund Balance		\$	2,055,476
Special Reserve Fund Ending Fund Balance		\$	836,402
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)		\$	10,000
Restricted		\$	4,000
Committed		\$	-
Assigned		\$	862,165
Reserve for economic uncertainties		\$	349,000
Unassigned and Unappropriated		\$	1,666,713
Subtotal Assigned, Unassigned & Unappropriated		\$	2,877,878
Total Components of ending balance		\$	2,891,878
Assigned & Unassigned balances above the minimum reserve requirement		\$	2,528,699

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
	<i>The District's level of deficit spending is rapidly depleting reserves.</i>
	<i>Community funded Districts are subject to particular risks to revenues:</i>
	<i>-- Risk of a reduction in community property tax collections</i>
	<i>-- Risk that the District of Choice program will be cut further or eliminated</i>
	<i>-- Risk that a charter school will start operations in District boundaries and be allocated a share of tax revenues</i>
	<i>-- Risk that the State of California will reverse its commitment to providing 'hold harmless' funding for former categoricals</i>
	<i>All school Districts in California face future program funding reductions:</i>
	<i>-- CTE and Special Education funding may soon be absorbed into the Lcff formula, putting future funding levels in doubt</i>
	<i>All school Districts in California are facing large structural increases in labor costs, beyond negotiated settlements:</i>
	<i>-- Step and column increases</i>
	<i>-- PERS and STRS employer contribution rates rapidly escalating through 2021 and beyond</i>
	<i>-- Rising health care costs putting pressure on benefit caps and uncertainty around the ACA</i>
	<i>-- Aging plant and equipment results in a deferred maintenance backlog</i>
	<i>The Recommended Reserve for Economic Uncertainties represents less than a month's payroll for the District.</i>

2018-19 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Mendocino Unified

CDS #: 23 65581

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2018-19	2019-20	2020-21
Total General Fund Expenditures & Other Uses	\$ 8,729,486	\$ 9,081,059	\$ 9,166,561
Minimum Reserve requirement 4%	\$ 349,179	\$ 363,242	\$ 366,662
General Fund Combined Ending Fund Balance	\$ 2,055,476	\$ 1,235,552	\$ 432,400
Special Reserve Fund Ending Fund Balance	\$ 836,402	\$ 840,402	\$ 844,402
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 10,000	\$ 10,000	\$ 10,000
Restricted	\$ 4,000	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ 862,165	\$ 866,165	\$ 870,165
Reserve for economic uncertainties	\$ 349,000	\$ 363,000	\$ 367,000
Unassigned and Unappropriated	\$ 1,666,713	\$ 836,789	\$ 29,637
Subtotal Assigned, Unassigned & Unappropriated	\$ 2,877,878	\$ 2,065,954	\$ 1,266,802
Total Components of ending balance	\$ 2,891,878	\$ 2,075,954	\$ 1,276,802
	TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 2,528,699	\$ 1,702,712	\$ 900,140

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
<i>The District's level of deficit spending is rapidly depleting reserves.</i>
<i>Community funded Districts are subject to particular risks to revenues:</i>
-- Risk of a reduction in community property tax collections
-- Risk that the District of Choice program will be cut further or eliminated
-- Risk that a charter school will start operations in District boundaries and be allocated a share of tax revenues
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<i>All school Districts in California face future program funding reductions:</i>
-- CTE and Special Education funding may soon be absorbed into the lcff formula, putting future funding levels in doubt
<i>All school Districts in California are facing large structural increases in labor costs, beyond negotiated settlements:</i>
-- Step and column increases
-- PERS and STRS employer contribution rates rapidly escalating through 2021 and beyond
-- Rising health care costs putting pressure on benefit caps and uncertainty around the ACA
-- Aging plant and equipment results in a deferred maintenance backlog
<i>The Recommended Reserve for Economic Uncertainties represents less than a month's payroll for the District.</i>
Total of Substantiated Needs
Remaining Unsubstantiated Balance





Goal One

- Goal:** A. Students will be proficient in the English language within 3 years of attending school in MUUSD.
 B. Common Core State Standards implemented for all students

Actions/Services: EL services split between 3 employees at 3 school sites

- Progress:**
- A. See chart on next page
 - B. Common Core Standards have been implemented and the District continues the Smarter Balanced Assessment.
 1. K-5 math textbook adopted and implemented
 2. Common Core math sequence continues
 3. K-5 ELA curriculum adoption and implementation
 4. County EL Collaborative involvement for EL teacher

<u>Budgeted Expenditures</u>	
2014-15 -	\$19,006
2015-16 -	\$25,836
2016-17 -	\$51,827
2017-18 -	\$21,067
2018-19 -	\$21,673

- For 2018-19:**
- Continue EL staffing
 - EL professional development for all district teachers

MUSD English Language Development Program

	2013-14	2014-15	2015-16	2016-17	2017-18
EL Teacher	0.2 FTE	0.4 FTE	0.6 FTE	0.75 FTE	0.20 FTE + 2 stipends
EL Students	14	11	22	23	23
*Number of CELDT categories scored in Early Advanced or Advanced	10%	27%	47%	50%	NA
Number of students reclassified	0	0	4	7	0/NA

*The CELDT is comprised of 5 categories (overall, listening, speaking, reading, and writing). There are five performance levels possible in each category (beginning, early intermediate, intermediate, early advanced, and advanced)

Goal Two

Goal: Continue to have few students qualify for specialized academic instruction after receiving K-2 remedial interventions. MUSD will maintain growth at the same rate as the state regarding the percentage of low income students meeting or exceeding the standard on the SBAC English Language Arts and math tests.

Actions/Services: Continue level of RTI support, speech/language pathologist, and classroom aides to provide additional services and interventions

Progress: 2013-14 – Two 3rd grade students and one 1st grade student identified to receive specialized academic services

2014-15 – One 3rd grade student was identified to receive specialized academic services

Note: These students were new to our district the prior year

2015-16 – Two 2nd grade students were identified to receive specialized academic services

Aide time was increased in Albion and Comptche

2016-17 – One 3rd grade student was identified to receive specialized academic services

Note: the student was new to our district the prior year

2017-18 – Four students were identified to receive specialized academic services after attending MUSD schools for 3 years

For 2018-19: Maintain aide time in Comptche and Albion
Maintain SLP at 0.80 FTE
Maintain K-8 aides that were added in 2014-15
Increase low income SBAC scores

Budgeted Expenditures

2014-15 -	\$206,118
2015-16 -	\$254,950
2016-17 -	\$253,212
2017-18 -	\$220,344
2018-19 -	\$254,057

MUSD Economic Status SBAC Results - ELA

Economically Disadv. (113)	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2017	12%	29%	33%	26%	41%
State (K-12)	11%	25%	26%	38%	36%
2016	7%	36%	26%	31%	43%
State (K-12)	10%	25%	27%	38%	35%
2015	9%	28%	24%	39%	37%
State (K-12)	8%	23%	28%	41%	31%

MUSD Economic Status SBAC Results – Math

Econ. Disadv. (110)	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2017	15%	16%	32%	36%	31%
State (K-12)	8%	16%	29%	47%	24%
2016	11%	23%	33%	33%	34%
State (K-12)	7%	16%	30%	46%	23%
2015	9%	23%	24%	44%	32%
State (K-12)	6%	15%	31%	49%	21%

Goal Three

Goal: All parents, including parents of students with exceptional needs, low income and EL students will be more involved and educated about the public school system

Actions/Services: Track parent attendance at district events

Progress: Parent attendance tracking – developing a district-wide consistent system for tracking
2016-17 - Volunteer Coordinator stipend and volunteer trainings – 104 parents trained
2017-18 – Volunteer Coordinator stipend and volunteer trainings – 86 parents trained

For 2018-19: Maintain full-time district social worker
Track parent attendance at other school events/meetings
Volunteer trainings - at least 100 trained

Budgeted Expenditures

2014-15 - \$8,714
2015-16 - \$8,332
2016-17 - \$8,432
2017-18 - \$56,847
2018-19 - \$60,618

Goal Four

Goal: Maintain the number and variety of elective opportunities for all students

Actions/Services: Maintain personnel levels to offer diverse elective classes
Clearly define CTE Pathways

Progress: - New elective offerings included horticulture, AP computer programming, music production, computer science, lead guitar, cooking, and botany and birds
2016-17 middle school electives offered – 16
2016-17 high school electives offered – 27
2017-18 middle school electives offered – 16
2017-18 high school electives offered – 20+
- CTE Coordinator

For 2018-19: - Continue offering diverse electives
- Maintain CTE Coordinator

Budgeted Expenditures

2014-15	- \$104,679
2015-16	- \$107,125
2016-17	- \$136,033
2017-18	- \$150,334
2018-19	- \$157,941

Goal Five

Goal: Increase positive behavioral choices while decreasing the number of suspensions and office referrals for all students. The suspension rates, number of students suspended, incidents requiring a suspension, as well as the total days of suspension will decrease each year as compared to the previous year at Mendocino High School and the Mendocino K-8 School.

Actions/Services: Continue implementing PBIS at MHS through working with a PBIS consultant and a High School PBIS leader, continue to work toward a District mentoring program, and continue with a Lead Aide and TIDES Program at the K-8.

Progress:

Working on mentoring program infrastructure
PBIS implemented at HS
Lead Aide hired at K-8
Increased use of Saturday school
Pro-act training

For 2018-19:

Continue PBIS District-wide – clear and consistent expectations
Eliminate TIDES program at K-8
Reduce suspensions and office referrals

Budgeted Expenditures

2014-15 -	\$50,737
2015-16 -	\$133,535
2016-17 -	\$129,939
2017-18 -	\$140,728
2018-19 -	\$71,675

Goal Five Data

	2013-14	2014-15	2015-16	2016-17	2017-18
K-8 Behavior Tracking Forms (referrals)	2,972	3,412	2,075	1,672	NA
K-8 Suspension Rate	9.1%	6.4%	10.5%	11.5%	7.1%*
MHS Suspension Rate	7.3%	3.8%	6.1%	8.9%	7.0%*
MUSD Suspension Rate	10.9%	10.0%	7.0%	10%	6.5%*
MUSD Expulsions	0	1	1	0	1

*preliminary figures

California Healthy Kids Survey
Summary of Key Indicators of Students for School Climate and Student Well-Being
2016-17

Grade	School Connectedness (high)	Caring Adult Relationships (high)	Academic Motivation (high)	School Perceived as Very Safe or Safe
5 th	55%	55%	36%	85%
7 th	61%	42%	29%	71%
9 th	64%	32%	14%	68%
11 th	69%	51%	23%	88%

Goal Six

Goal: Increase the number of students who are college and career ready

Actions/Services: Continue Freshman Seminar Class
Continue with 1.0 Guidance Counselor
AP Courses will be paid for by the District

Progress: All freshman enrolled in Freshman Seminar Class
Tracking post-graduation progress through the Student Clearinghouse
Increased engagement with local business owners

For 2018-19: Continue Freshman Seminar
Continue consumer math class
Continue paying for AP Courses
Compile data for post-graduates

Budgeted Expenditures

2014-15 - \$21,644
2015-16 - \$31,384
2016-17 - \$47,022
2017-18 - \$47,336
2018-19 - \$49,293

Chronic Absenteeism Count and Percentage

	Asian			Hispanic Or Latino			White			Cumulative Enrollment		
	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	Chronic Absent Count	Chronic Absenteeism rate
	MHS	-	-	-	13	2	15.4%	161	19	11.8%	188	23
K-8	-	-	-	37	8	21.6%	249	46	18.5%	314	61	19.4%
Albion	-	-	-	-	-	-	11	2	18.2%	14	3	21.4%
Comptche	-	-	-	-	-	-	10	1	10%	16	2	12.5%
MUSD	12	1	8.3%	57	13	22.8%	447	78	17.4%	552	102	18.5%
State	573,637	20,606	3.6%	3,462,159	407,181	11.8%	1,505,255	145,981	9.7%	6,405,496	694,030	10.8%

	Socioeconomically Disadvantaged			English Learners			Students With Disabilities			Male			Female		
	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	Chronic Absent Count	Chronic Absenteeism rate	Total	C.A.	%	Total	C.A.	%
	MHS	57	10	17.5%	5	1	20%	22	5	22.7%	96	14	14.6	92	9
K-8	140	30	21.4%	14	3	21.4%	35	14	40%	167	36	21.6	147	25	17
Albion	10	1	10%	2	1	50%	-	-	-	5	1	20	9	2	22.2
Comptche	10	2	20%	4	1	25%	1	0	0%	6	0	0	10	2	20
MUSD	226	50	22.1%	25	6	24%	62	21	33.9%	284	59	20.8	268	43	16
State	3,915,714	529,250	13.5%	1,403,879	147,341	10.5%	771,024	136,566	17.7%			10.9			10.7

Goal Six Data

	2013-14	2014-15	2015-16	2016-17	2017-18
Number of Graduates	36	39	47	39	NA
Certificate Program	1	5	0	4	NA
2-Year College	7	11	12	10	NA
4-Year College	19	17	29	21	NA
Percentage enrolled in 2- or 4-year college or certificate program	75%	85%	87%	90%	NA
Workforce/Service Program	NA	NA	NA	NA	NA
Armed Forces	0	1	3	0	NA
Percentage of 12 th grade students completing A-G requirements	NA	NA	53%	NA	NA
Percentage of 12 th grade students completing a CTE pathway	NA	NA	NA	28%	NA
AP Tests Administered	49	65	121	75	NA
AP Scores of 3, 4, or 5	34	38	52	31	NA
Percentage of 12 th grade students achieving a 3 or better on an AP test at MHS	NA	NA	53%	31%	NA
MHS Graduation Rate	97.44%	93.02%	97.96%	NA	NA
MUSD Graduation Rate	86.27%	83.67%	93.22%	NA	NA
MHS Dropout Rate	2.60%	4.70%	0.00%	NA	NA
MUSD Dropout Rate	11.80%	12.20%	5.10%	NA	NA

Goal Seven

Goal: Increased math achievement across the District. MUSD math scores on the SBAC will increase 2% in each of the next three years to 52% of students meeting the standard by 2019-2020.

Actions/Services: Maintain additional 0.4 FTE Algebra I teacher

Progress: Bridges Math implemented in grades K-5
0.40 FTE teacher hired at MHS

For 2018-19: - Continue with additional 0.40 FTE algebra teacher

<u>Budgeted Expenditures</u>
2014-15 - \$0
2015-16 - \$25,039
2016-17 - \$26,923
2017-18 - \$27,928
2018-19 - \$29,555

	2014-15	2015-16	2016-17
K-8 Math	42%	46%	48%
MHS Math	51%	39%	54%
MUSD Math	43%	47%	49%

Percentage of Students Meeting or Exceeding State Standards on Smarter Balanced Assessment

Goal Eight

Goal: Students and parents will have more opportunities to access basic educational services such as technology, standards-aligned instructional materials, facilities in good repair, and teachers correctly assigned to teach their subject area.

Actions/Services: Continue staffing technology teacher to assist teachers with integrating technology into the curriculum and to provide teacher training and support.

Progress:

- All students successfully tested on SBAC with current technology
- Zero Williams Complaints during 2016-17
- Increased and more consistent use of Parent Portal
- All facilities in overall good repair
- Technology teacher working with teachers on digital citizenship, Google Apps for Education, and technology standards

For 2018-19:

- Continue teacher and parent trainings/workshops
- Provide Parent Portal training for parents
- Plan modernization of MHS

<u>Budgeted Expenditures</u>
2014-15 - \$72,653
2015-16 - \$81,597
2016-17 - \$88,323
2017-18 - \$91,997
2018-19 - \$97,872

Goal Eight Data

MHS Facility Inspection Tool Report	2014-15	2015-16	2016-17	2017-18
Systems	Good	Good	Good	Good
Interior	Poor	Poor	Fair	Fair
Cleanliness	Fair	Good	Good	Good
Electrical	Good	Good	Good	Good
Restrooms/Fountains	Good	Good	Good	Good
Safety	Good	Good	Good	Good
Structural	Good	Fair	Good	Fair
External	Good	Good	Good	Good
Overall	Good	Good	Good	Good

K-8 Facility Inspection Tool Report	2014-15	2015-16	2016-17	2017-18
Systems	Good	Good	Good	Good
Interior	Good	Good	Good	Good
Cleanliness	Good	Good	Good	Good
Electrical	Good	Good	Good	Good
Restrooms/Fountains	Good	Good	Good	Good
Safety	Good	Good	Good	Good
Structural	Good	Good	Good	Good
External	Good	Good	Good	Good
Overall	Good	Good	Exemplary	Exemplary

Albion Facility Inspection Tool Report	2014-15	2015-16	2016-17	2017-18
Systems	Good	Good	Exemplary	Good
Interior	Poor	Fair	Poor	Fair
Cleanliness	Good	Good	Exemplary	Good
Electrical	Good	Good	Exemplary	Good
Restrooms/Fountains	Fair	Good	Exemplary	Good
Safety	Good	Good	Exemplary	Good
Structural	Good	Good	Exemplary	Good
External	Good	Good	Good	Good
Overall	Exemplary	Good	Good	Good

Compche Facility Inspection Tool Report	2014-15	2015-16	2016-17	2017-18
Systems	Good	Good	Good	Good
Interior	Fair	Good	Good	Good
Cleanliness	Good	Good	Good	Good
Electrical	Good	Good	Good	Good
Restrooms/Fountains	Good	Fair	Fair	Good
Safety	Good	Good	Good	Good
Structural	Good	Good	Good	Good
External	Good	Good	Good	Good
Overall	Exemplary	Good	Good	Good

Goal Nine

Goal: Foster youth and homeless students will be better connected with local and county agencies. Services will be coordinated

New Goal: Maintain coordination of services for foster youth by mental health worker

Actions/Services: Continue coordination of services for foster youth and homeless students by maintaining current level of staffing of District mental health workers

Progress: Counseling services maintained
Prepared to serve foster youth and homeless students
2015-16 - Counselor worked with 65 students on a regular basis
2016-17 – Counselor worked with 68 students on a regular basis
2017-18 – Counselor worked with 47 students on a regular basis

For 2018-19: Maintain level of service

Budgeted Expenditures

2014-15 -	\$73,994
2015-16 -	\$78,986
2016-17 -	\$83,190
2017-18 -	\$86,034
2018-19 -	\$90,208







Mendocino Unified School District

Jason Morse, Superintendent

44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinoused.org>

Summary of LCAP Stakeholder Meetings

Monday, May 7th, 2018 – Community and Parent LCAP Meeting

Superintendent Jason Morse provided an overview of the LCAP requirements and 8 priority areas followed by a LCAP goals discussion. Community members and parents were asked for their input as far as possible areas/goals to focus on. The following items were discussed:

1. A discussion of the change in terminology from ESL to ELL and the transition to the new EL assessment, the ELPAC.
2. A question about whether low income families and chronic absenteeism are related. It was noted that there is a stronger correlation between chronic absenteeism and students with disabilities.
3. A discussion was held regarding music opportunities for students in the district.
4. Strategies for reducing suspensions were discussed including Saturday school, restorative justice, and PBIS.
5. We talked about the importance of tracking postgraduate success at college.

March 28th, 2018 – Mendocino High School Staff Meeting

Superintendent Jason Morse provided an overview of the LCAP requirements and 8 priority areas followed by a discussion of the LCAP goals and progress. Staff members were asked for their input on progress and goals. The following items were discussed:

1. Goal 2 – we discussed the fact that some students need specialized academic services after one year or even right away depending on the disability. Perhaps measuring our progress in this way is not a good indicator of success. We also talked about the research that indicates if a student is not reading at grade level by 3rd grade there is a likelihood that they will never read at grade level. That is why early intervention is key.
2. Why is data only collected and reported for 12th grade students in goal six? This is the way the state collects and reports the data.
3. It was suggested that we report on the students that enter the workforce or a program such as Americorps. We will make that change.
4. Since we don't have any foster youth in our district at this time, perhaps we should be reporting on our progress serving homeless students. We do have a homeless student liaison and we are providing services.

Mendocino Unified School District

Jason Morse, Superintendent

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April 4th, 2018 – Mendocino K-8 Staff Meeting

Superintendent Jason Morse provided an overview of the LCAP requirements and 8 priority areas followed by a discussion of the LCAP goals and progress. Staff members were asked for their input on progress and goals. The following items were discussed:

1. Why isn't AVID in goal 5? While we are still doing the AVID program at the middle school level, it is not being funded through the LCAP.
2. Goal 6 – we currently report on graduate success – how many are working, going to a 4-year college, 2-year college, etc. but should we also report on the other end of the spectrum such as how many were incarcerated? This is something to consider, but in an effort to remain on the positive side of things, the District will continue to report on the current measures.
3. There is an error in goal 5 – the new name of the SEALS program is TIDES. This will be corrected.

March 26th, 2018 - Mendocino K-8 School Site Council

Superintendent Jason Morse provided an overview of the LCAP requirements and 8 priority areas followed by a LCAP annual update and goals discussion. Parents and staff were asked for their input on progress and goals. The following items were discussed:

1. EL services at Comptche and Albion were discussed. The need for professional development for classroom teachers on EL strategies was emphasized. We do have at least one training per year on EL strategies as a staff, but perhaps we need more. Also, we need to be sure the EL coordinator is checking in at Albion and Comptche on a regular basis.
2. Classroom instructional aides are mentioned in 2 goals – goal 2 and goal 5. One parent asked how much training the aides get on the job. Aides receive PBIS training and meet regularly with the lead aide to discuss behavioral strategies. In the classroom aides follow the lead of the teacher and are trained on-the-job with the teacher in the classroom.

Tuesday, May 9th, 2018 – Mendocino High School Site Council

Mendocino High School Principal Tobin Hahn provided an overview of the LCAP requirements and 8 priority areas followed by a LCAP goals discussion. Parents, staff, and students were asked for their input as far as possible areas/goals to focus on. The following items were discussed:

1. Is the budget increase in goal 3 due to the salary of the social worker? Answer: yes, we decided to put half of the salary of the social worker into goal 3 as that position deals a lot with parent engagement.

Mendocino Unified School District

Jason Morse, Superintendent

44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

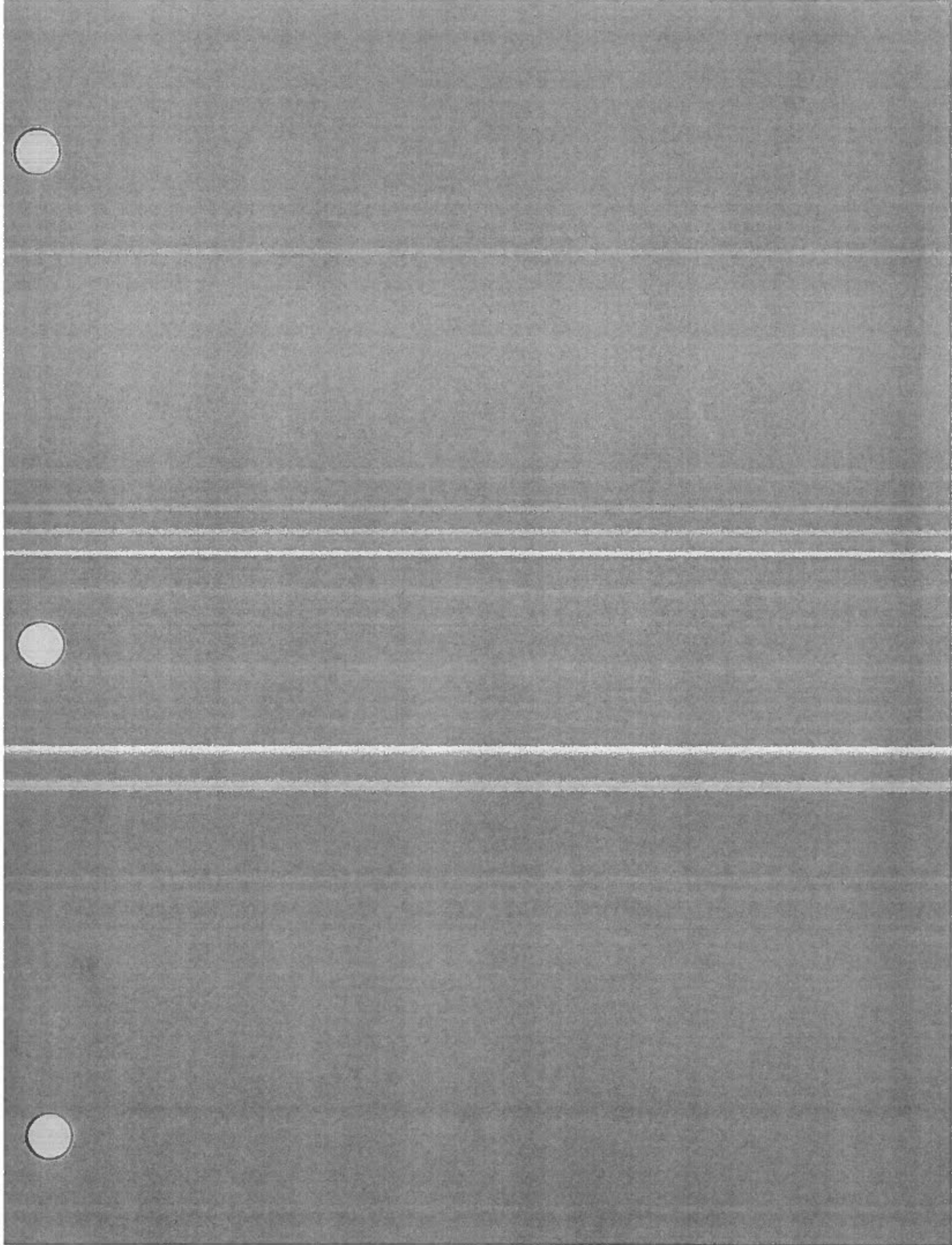
Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinoused.org>

2. If the MHS dropout rate is 0% , where does the 5.10% MUSD dropout rate come from?
Answer: the data for MUSD includes Sunrise High School and Mendocino Alternative School.



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Local Control Accountability Plan and Annual Update (LCAP) Template

Addendum: General instructions & regulatory requirements.

Appendix A: Priorities 5 and 6 Rate Calculations

Appendix B: Guiding Questions: Use as prompts (not limits)

LCFF Evaluation Rubrics: Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific links to the rubrics are also provided within the template.

LEA Name

Contact Name and Title

Email and Phone

Mendocino Unified School District

Jason J. Morse
Superintendent

jmorse@mcn.org
(707) 937-5868

2017-20 Plan Summary

The Story

Describe the students and community and how the LEA serves them.

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 112 employees and 8 schools. There is one traditional high school, one alternative independent study school, one continuation high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 510 students. Of the 510 students, 41% are classified as low income and 5% are English Learners. Student ethnicity is represented in MUSD as follows: 78% white, 11% Hispanic, 2% Asian, 1% American Indian, 1% Pacific Islander, 1% black, 0.5% Filipino, and 5.5% other. The unduplicated pupil count is 227, or 44%. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

LCAP Highlights

Identify and briefly summarize the key features of this year's LCAP.

As a result of stakeholder and staff meetings as well as an analysis of data, the Mendocino Unified School District identified focus areas in the LCAP going forward. Actions and services within the LCAP will focus on the following:

1. A Chronic Absenteeism Task Force will be created to implement strategies to reduce the chronic absenteeism rate in the District (p.61)
2. Through continued implementation of PBIS, Saturday school, and restorative justice at the high school and K-8 levels, decrease the number of suspensions (p.55)
3. Determine and implement a consistent system for tracking parent involvement (p.52)

Review of Performance

Based on a review of performance on the state indicators and local performance indicators included in the LCFF Evaluation Rubrics, progress toward LCAP goals, local self-assessment tools, stakeholder input, or other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying any specific examples of how past increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students.

Greatest Progress

By focusing on math in our district strategic plan and LCAP, our overall math scores continue to be on the rise. Adding an additional 40% math teacher at the high school reduces class sizes and provides a better foundation for Algebra I in 9th grade. In addition, the adoption and implementation of a consistent math program in grades K-5 and 6-8 has helped articulation of goals and concepts between grade levels. District-wide, math scores have increased from 43% of students meeting or exceeding the standards in 2015 to 49% in 2017.

The percentage of students attending 2- or 4-year colleges or entering into a certificate program is very high. 90% of the graduates in 2017 fit into this category. In addition, 31% of our 12th grade students received a 3 or better on an AP test last year. Finally, our graduation rate in 2017 at Mendocino High School as 97%, up from 93% the prior year. Both of these graduation rates are very high.

Referring to the LCFF Evaluation Rubrics, identify any state indicator or local performance indicator for which overall performance was in the "Red" or "Orange" performance category or where the LEA received a "Not Met" or "Not Met for Two or More Years" rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for improvement?

Greatest Needs

The suspension rates in the District, Mendocino High School, and the Mendocino K-8 School increased in 2017 as compared to the prior year. In 2017, the K-8 rate was 11.5%, MHS was 8.9%, and the MUSD rate was 10%. To address these needs we will be continuing to implement Positive Behavioral Interventions and Supports at the high school and K-8 Schools. In addition, we will utilize other forms of discipline such as Saturday School in lieu of suspensions. In addition, similar to above, our new social worker will be connecting with at-risk students to provide support and increase engagement.

The chronic absenteeism rate for the District is 18.5% as compared to 10.8% for the State. We will be creating a Chronic Absenteeism Task Force in 2018-19 to strategize and connect with families and students to reduce this rate.

Referring to the LCFF Evaluation Rubrics, identify any state indicator for which performance for any student group was two or more performance levels below the "all student" performance. What steps is the LEA planning to take to address these performance gaps?

Performance Gaps

MUSD did not have any state indicator two or more performance levels below the "all student" performance, but after a review of available data, the District would like to address the chronic absenteeism and suspension rates. In order to address these areas, the District has hired a social worker to work with at-risk students and families. In addition, the District will continue implementing PBIS at all school sites and will be considering alternatives to suspension including Saturday school.

If not previously addressed, identify the two to three most significant ways that the LEA will increase or improve services for low-income students, English learners, and foster youth.

Increased or Improved services

We believe the continued work of a full-time social worker will improve services for low-income and EL students. In addition, maintaining the high levels of staffing that were added in 2014 will continue to improve services.

Budget Summary

Complete the table below. LEAs may include additional information or more detail, including graphics.

DESCRIPTION

AMOUNT

Total General Fund Budget Expenditures For LCAP Year

\$8,729,486

Total Funds Budgeted for Planned Actions/Services to Meet The Goals in the LCAP for LCAP Year

\$832,892.00

The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

There are many other general education certificated and classified salary and benefits not included in the LCAP. In addition, there are special education certificated and classified salary and benefit expenditures not included. Other expenses include home-to-school transportation including staff, fuel, parts, materials and supplies; facilities staff, maintenance, utilities, materials, supplies and upgrades; technology maintenance, materials, supplies and upgrades; classroom materials and supplies; curriculum; staff professional development; athletics program including coaching stipends, uniforms, equipment, league fees and transportation; interfund transfers to support the cafeteria and preschool programs; administrative salaries and benefits; legal/Audit fees

DESCRIPTION

AMOUNT

Total Projected LCFF Revenues for LCAP Year

\$7,005,994

Annual Update

LCAP Year Reviewed: 2017-18

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Goal 1

Students will be proficient in the English language within 3 years of attending school in MUSD

State and/or Local Priorities addressed by this goal:

- State Priorities: Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes Expected

Metric/Indicator
Number of students reclassified after attending MUSD for 3 years
EL participation in the SBAC. Students will access GCSS and ELD standards for the purposes of gaining academic content knowledge and English Language proficiency.
17-18
Increase the number of EL students reclassified after attending MUSD schools for three years.
Common Core State Standards will continue to be implemented for 100% of EL students as demonstrated by participation in the Smarter Balanced Assessment. Teachers will receive annual professional development on EL strategies as well as the newly adopted math and ELA curricula

Actual

MUSD English Language Development Program Data.

	2013-14	2014-15	2015-16	2016-17	2017-18
EL Teacher	0.2 FTE	0.4 FTE	0.6 FTE	0.75 FTE	FTE +2 stipends
EL Students	14	11	22	23	29
Number of CELDT categories scored in Early Advanced or Advanced	10%	27%	47%	50%	NA
Number of students reclassified	0	0	4	7	0/NA*

*No students were reclassified in 2017-18 due to the transition to the English Language Proficiency Assessments for California. MUSD has fully transitioned to this new assessment for EL students

- Common Core Standards have been implemented across the District and the District continues the Smarter Balanced Assessment
1. K-5 Bridges math curriculum was adopted in spring of 2015 and implemented in the fall of 2015
 2. Common Core math sequence continues in middle school and high school

Expected

Baseline
 A. 2016-17 - 1 out of 9 (11%) students reclassified.
 B. 2016-17 - All EL students participated in the SBAC

Actual

3. K-5 Great Minds and Superkids English Language Arts curriculum were adopted in spring of 2016 and implemented in the fall of 2016.
 4. The EL teacher attended and was an active participant in the Mendocino County Office EL collaborative.
 5. Teachers received training on EL strategies in the classroom.
 A. NA - No students were reclassified in 2017-18 due to the transition to the English Language Proficiency Assessments for California.
 B. All EL students participated in the SBAC in 2017-18

Actions / Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

EL teacher and EL testing coordinator staffing
For Actions/Services included as contributing to meeting the Requirement:
Students to be Served
 English Learners
Scope of Services
 LEA-wide
Locations
 All Schools

EL teacher and EL testing coordinator staffing
For Actions/Services included as contributing to meeting the Requirement:
Students to be Served
 English Learners
Scope of Services
 LEA-wide
Locations
 All Schools

K-8 EL Teacher 1000-1999: Certified Personnel Salaries Supplemental \$17,919

High School EL Stipend 1000-1999: Certified Personnel Salaries Supplemental \$1,889

ELPAC Testing stipend 1000-1999: Certified Personnel Salaries Supplemental \$1,259

K-8 EL Teacher 1000-1999: Certified Personnel Salaries Supplemental \$17,919

High School EL Stipend 1000-1999: Certified Personnel Salaries Supplemental \$1,889

ELPAC Testing stipend 1000-1999: Certified Personnel Salaries Supplemental \$1,259

Action 2

Teachers will use common planning time and professional learning communities to discuss access to the Common Core State Standards for EL students and

Teachers will use common planning time and professional learning communities to discuss access to the Common Core State Standards for EL students and

No additional cost

No additional cost

receive professional development annually from the EL teacher on strategies and instruction for EL students

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served
English Learners

Scope of Services
LEA-wide

Locations
All Schools

receive professional development annually from the EL teacher on strategies and instruction for EL students

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served
English Learners

Scope of Services
LEA-wide

Locations
All Schools

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

The District is committed to providing adequate resources for EL students. In 2014, we had 0.20 FTE dedicated to our EL students. The EL teacher was increased to 0.75 FTE for the 2016-17 school year. This allowed more time for regular EL services and travel time all of our District schools. The number of EL students enrolled in the District has increased over the past few years from 14 in 2014 to 23 in 2017. In addition to the increase in staffing we were able to send our EL teacher to professional development opportunities at the county, state, and national level. The EL teacher also provided professional development to all other general education teachers in the District during the spring of 2016 and 2017. Although the amount of dedicated EL teacher time was reduced for the 2017-18 school year, Student services and support were still provided. It was decided to have site-based EL support instead of one district-wide teacher. MUSD provided a stipend to the ELPAC Coordinator and the high school EL teacher and dedicated a teacher at the K-8 School at .20 FTE for EL services. The ELPAC testing coordinator was trained and successfully administered the new ELPAC test to EL students.

Teachers were able to use meeting times in their professional learning communities to insure access to the Common Core State Standards for EL students. Common Core State Standards have been implemented District-wide as well as the Smarter Balanced Assessment.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

We reclassified 7 students in 2017 as compared to 0 in 2015 and 4 in 2016. In addition, the number of CELDT categories scored as early advanced or advanced has increased from 10% in 2014 to 50% in 2017. Carving the time out of the schedule for professional development for the EL and general education teachers has increased the number of conversations about standards and assessment implementation for EL students. Only one of nine students was reclassified after attending MUSD schools for three years. For 2017-18, no students were reclassified as we transitioned to the new ELPAC assessment for EL students.