



Metropolitan Education District

Final Budget for the 2018-19 Fiscal Year

Presented to the
Governing Board
June 27, 2018

Governing Board Members

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Alyssa Lynch

Prepared by:

Marie dela Cruz, Chief Business Officer
Ariel Owen, Fiscal Services Manager

**Metropolitan Education District
2018-19 Proposed Budget
Executive Summary**

The 2018-19 Proposed Budget for Metropolitan Education District (MetroED) is an overview of revenues and expenditures for the 2018-19 school year. The proposed budget report includes an analysis of the estimated actuals of the current year, the 2018-19 budget based on the Governor’s budget proposals and assumptions, and multi-year projections for the two subsequent fiscal years.

THE STATE BUDGET

The Governor proposes to fully fund LCFF (Local Control Funding Formula) - two years ahead of the intended 2020-21 implementation date. The statutory COLA (cost-of-living adjustment) is 2.71%, up from the January 2.51% projection. Total increase in the target base grants for 2018-19 is 3.0%, approximately \$3.2 billion, which includes the 2.71% COLA and additional LCFF funding. The grade span adjustment for grades 9-12 provides \$233 per ADA above the base grant for Career Technical Education (CTE) which brings the total LCFF funding to \$9,206 per ADA (for grades 9-12).

The proposed budget also includes more than \$2 billion in one-time discretionary funds for school districts, charter schools and county offices, approximately \$344 per ADA.

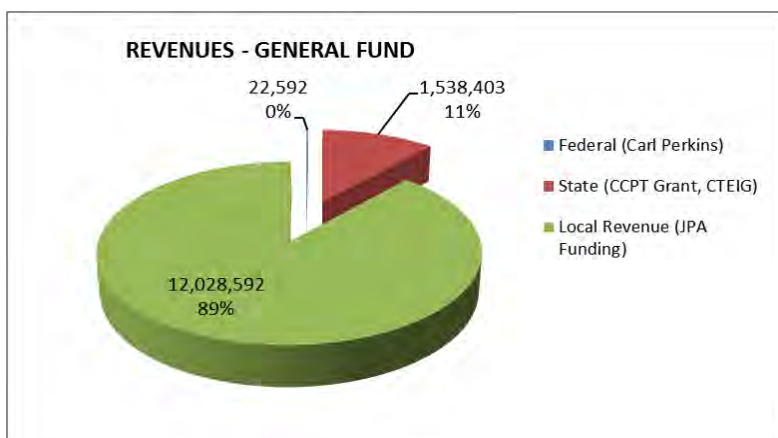
The Governor proposed \$214 million in ongoing funding for K-12 specific Career Technical Education (CTE) programs through the Community College Strong Workforce Program. This proposal was rejected by the Assembly and instead adds another \$200 million to support K-12 CTE consistent with the existing CTE Incentive Grant program and Assembly Bill 1743. Budget negotiations will continue with decisions expected by mid-June.

The Legislature has until midnight on June 15, 2018 to send a budget to Governor Brown.

GENERAL FUND 01

The General Fund (01) revenues in the proposed 2018-19 budget total \$13.5 million. This is a 6.8% decrease compared to 2017-18 revenues. The difference is mostly due to reductions in Grant funding. Grant funds will decrease by \$1.3 million in 2018-19.

The following grants have been incorporated in the 2018-19 proposed budget (amounts highlighted in yellow). Any carryover balances from 2017-18 will be reflected in the 2018-19 First Interim financial report.

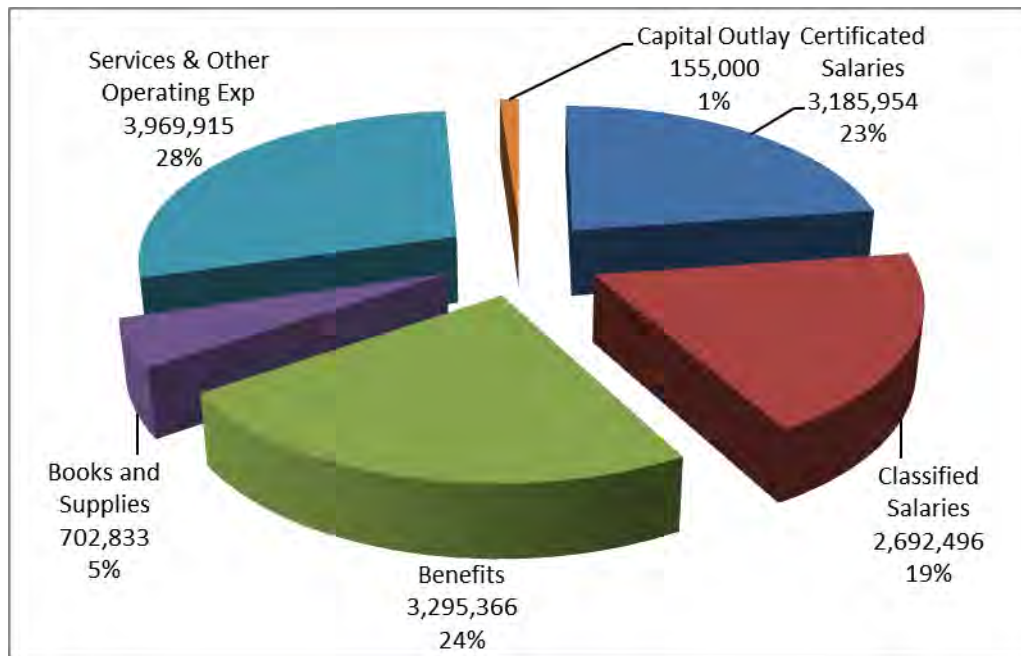


Grant Name	2015-16	2016-17	2017-18	2018-19	Totals
California Career Pathway Trust (CCPT)	1,308,842	2,345,579	1,183,382	1,162,197	6,000,000
CTE Incentive Grant (CTEIG)	0	423,387	164,939	105,021	693,347
Bay Region Water Consortium Career Pathway	82,850	80,000	50,000	0	212,850
Silicon Valley Engineering Tech Pathways (SVETP)	0	99,437	78,984	130,000	308,421
Totals	1,391,692	2,948,403	1,477,305	1,397,218	7,214,618

The CCPT Grant has supported the following four (4) SVCTE classes: Pharmacy Careers, Sports Medicine, Mobile Apps, and Cybersecurity. The Grant provided SVCTE a total of \$1.2 million over a three year period (2015-16 through 2017-18) to cover expenses for teachers' salaries and benefits, classroom materials, supplies and equipment. An additional \$350 thousand will be allocated for the 2018-19 school year to cover approximately 90% of the 3.5 FTE (full time equivalent) teachers' salaries and benefits. The General Fund will cover the remaining 10%.

Salaries and benefits represent 65% of the General Fund budget. Costs in salaries include a 1% step and column increase. Benefits include 2% increases in STRS and PERS employer contribution rates and a 5% increase in costs of health benefits. District program discretionary budgets in materials and supplies were reduced by 28%. The budget for services and other operating expenditures is 19% less than 2017-18, a reduction of \$934 thousand, most of which is due to a reduction in Grant funds. The overall net change in expenditures is a decrease of 11.5% or \$1.8 million.

Expenditures (Fund 01)	2017-18 Estimated Actuals	2018-19 Proposed Budget	Change	% Change	% of Expenditures
Certificated Salaries	3,433,877	3,185,954	(247,923)	-7.2%	22.59%
Classified Salaries	2,724,926	2,692,496	(32,430)	-1.2%	19.09%
Benefits	3,357,796	3,295,366	(62,430)	-1.9%	23.37%
Materials and Supplies	986,364	702,833	(283,531)	-28.7%	4.98%
Services & Other Operating Exp	4,904,644	3,969,915	(934,729)	-19.1%	28.15%
Capital Outlay	430,383	155,000	(275,383)	-64.0%	1.10%
Interfund Transfers	100,000	100,000	0	0.0%	0.71%
Total Expenditures	15,937,990	14,101,564	(1,836,426)	-11.5%	100.00%



Summary - General Fund	2017-18	2018-19	Change	%
Revenues	14,577,495	13,589,587	(987,908)	-6.78%
Expenditures	15,937,990	14,101,564	(1,836,426)	-11.52%
Balance (Revenues less Expenditures)	(1,360,495)	(511,977)	848,518	4.75%

The proposed 2018-19 General Fund budget projects a deficit of \$512 thousand.

Multi-Year Projection - General Fund 01

The assumptions in the multi-year projection (MYP) include a 1% increase in salaries due to movement in steps and columns and a 5% increase in health benefits. STRS and PERS employer rates have been projected to increase in the next 7 years as follows:

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
STRS	14.43%	16.28%	18.13%	19.1%	19.1%	19.1%	19.1%	19.1%
PERS	15.531%	18.062%	20.8%	23.5%	24.6%	25.3%	25.8%	26.0%

The MYP indicates reserve levels meet the state minimum required standard in the budget year and subsequent two years, however, if revenues remain the same and expenditures continue to increase, the fund balance/reserves will be depleted in the third subsequent year (2021-22).

Multi-Year Projection- General Fund	2018-19	2019-20	2020-21	2021-22
Revenues	13,589,587	11,781,261	11,781,261	11,781,261
Expenditures	14,101,564	13,306,054	13,560,131	13,645,898
Surplus/(Deficit)	(511,977)	(1,524,793)	(1,778,870)	(1,864,637)
Reserves:				
Beginning Fund Balance	5,052,058	4,540,081	3,015,288	1,236,418
Surplus/(Deficit)	(511,977)	(1,524,793)	(1,778,870)	(1,864,637)
Ending Fund Balance	4,540,081	3,015,288	1,236,418	(628,219)
Components of Ending Fund Balance				
5% Board Designated Reserve for Cashflow	705,078	665,303	558,406	0
Other Designations	1,850,571	1,328,913	0	0
<i>Reserve for Economic Uncertainties</i>	1,984,432	1,021,072	678,012	(628,219)
<i>% of Expenditures</i>	14%	8%	5%	0.0%
Total Fund Balance/Reserves	4,540,081	3,015,288	1,236,418	(628,219)

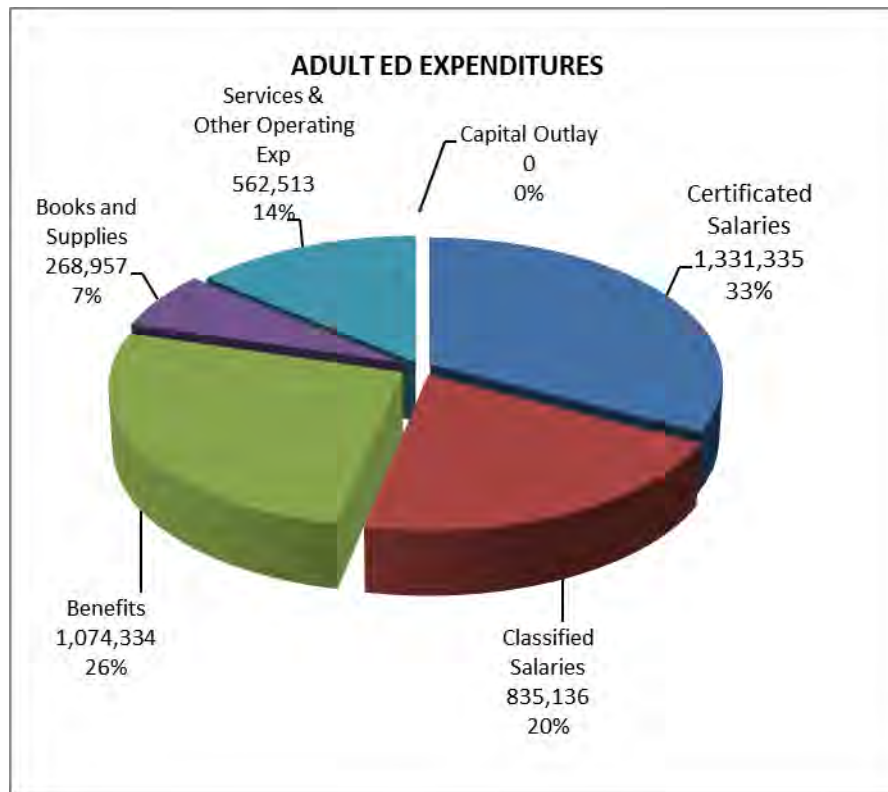
ADULT EDUCATION - FUND 11

Revenues in the proposed 2018-19 Adult Education budget are projected at \$4,072,917 which is an increase of \$118 thousand (3%) compared to current year revenues. The increase is mainly due to a 4.6% COLA (cost-of-living adjustment) in the Adult Ed Block Grant (AEBG).

<i>Revenues (Adult Ed Fund 11)</i>	<i>2017-18 Estimated Actuals</i>	<i>2018-19 Proposed Budget</i>	<i>Change</i>	<i>% Change</i>
Federal	248,510	232,437	(16,073)	-6.5%
State	2,498,950	2,615,079	116,129	4.6%
Local Revenue	1,206,601	1,225,401	18,800	1.6%
Total	3,954,061	4,072,917	118,856	3.0%

Salaries and benefits represent 79% of the Adult Ed budget. Total expenditures are estimated to decrease by \$75 thousand (1.8%). The decrease is due to carryover funds from the previous fiscal year that have been included in this year's estimated actuals but will not be included in next year's proposed budget.

<i>Expenditures (Fund 11)</i>	<i>2017-18 Estimated Actuals</i>	<i>2018-19 Proposed Budget</i>	<i>Change</i>	<i>% Change</i>
Certificated Salaries	1,451,798	1,331,335	(120,463)	-8.3%
Classified Salaries	841,392	835,136	(6,256)	-0.7%
Benefits	1,083,064	1,074,334	(8,730)	-0.8%
Books and Supplies	345,388	268,957	(76,431)	-22.1%
Services & Other Operating Exp	426,398	562,513	136,115	31.9%
Capital Outlay	0	0	0	0
Total Expenditures	4,148,040	4,072,275	(75,765)	-1.8%



<i>Summary</i>	<i>2017-18 Estimated Actuals</i>	<i>2018-19 Proposed Budget</i>	<i>Change</i>	<i>% Change</i>
Revenues	3,954,061	4,072,917	118,856	3.0%
Expenditures	4,148,040	4,072,275	(75,765)	-1.8%
Balance (Revenues less Expenditures)	(193,979)	642	194,621	4.8%

The Adult Education fund projects a balanced budget for 2018-19.

Multi-Year Projection – Adult Education Fund 11

Assumptions in the multi-year projection (MYP) include a 1% increase in step and column movement in salaries, 2% increase in STRS and PERS employer contribution rates for retirement benefits and a 5% increase in health benefits. The Adult Ed MYP indicates minimum reserve levels are met for the budget year and two subsequent years.

<u>Multi-Year Projections- Adult Ed</u>	2018-19	2019-20	2020-21	2021-22
Revenues	4,072,917	4,072,917	4,072,917	4,072,917
Expenditures	4,072,275	4,145,975	4,236,205	4,301,910
Surplus/(Deficit)	642	(73,058)	(163,288)	(228,993)
Beginning Fund Balance	1,104,153	1,104,795	1,031,737	868,449
Plus/Minus Surplus/(Deficit)	642	(73,058)	(163,288)	(228,993)
Ending Fund Balance	1,104,795	1,031,737	868,449	639,456
Components of Ending Fund Balance				
5% Board Designated Reserve for Cashflow	203,614	207,299	211,810	215,096
Restricted Funds	76,842	76,000	76,000	76,000
<i>Reserve for Economic Uncertainties</i>	<i>824,339</i>	<i>748,438</i>	<i>580,639</i>	<i>348,361</i>
<i>% of Expenditures</i>	<i>20.24%</i>	<i>18.05%</i>	<i>13.7%</i>	<i>8.1%</i>
Total Fund Balance/Reserves	1,104,795	1,031,737	868,449	639,456

OTHER FUNDS 14, 17, 21, 35, AND 40

Fund 14, the Deferred Maintenance ending fund balance is estimated at \$100 thousand.

Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, has a fund balance of \$1.3 million. This fund is assigned to Other Post-Employment Benefits (OPEB).

Fund 21, the Building Fund, is also known as the Asset Management Fund. Revenues and fund balance of \$1.4 million represent income generated from the (Capitol Automall) property ground lease.

Funds 35 and 40 are restricted for capital outlay projects. The balance of \$372 thousand in Fund 35 is carryover from the Prop 1D projects. The ending fund balance in Fund 40 is estimated at \$831 thousand. This fund balance includes a principal repayment of a \$1 million QZAB (Qualified Zone Academy Bonds) long term debt due in 2020.

THE BOTTOM LINE

The MetroED budget supports the staff, students and community of its six member districts, Silicon Valley CTE, and Silicon Valley Adult Education to provide high quality Career Technical Education and Adult Education programs. The general operating budget consists of seven funds totaling \$18.1 million in revenues and \$18.4 million in expenditures. Total expenditures, with all funds combined, exceed revenues by \$310 thousand. We

need to explore opportunities to enhance revenues and/or responsibly reduce expenditures in order to balance our budget and maintain fiscal viability for years to come.

Funds	Beginning Fund Balance	Revenues	Expenditures	Surplus (Deficit)	Ending Fund Balance
01 General Fund	5,052,058	13,589,587	14,101,564	(511,977)	4,540,081
11 Adult Education Fund	1,104,153	4,072,917	4,072,275	642	1,104,795
14 Deferred Maintenance Fund	72,218	101,000	73,217	27,783	100,001
17 Special Reserve for Other Than Capital Outlay	1,300,936	7,100	0	7,100	1,308,036
21 Building Fund	1,253,859	360,000	200,000	160,000	1,413,859
35 County School Facilities Fund	368,682	3,825	0	3,825	372,507
40 Special Reserve for Capital Outlay Projects	828,850	37,932	35,500	2,432	831,282
Total All Funds	9,980,756	18,172,361	18,482,556	(310,195)	9,670,561

I would like to acknowledge and thank the following Fiscal Services staff for their time and effort in contributing to the completion of the 2018-19 Proposed Budget: Ariel Owen, Julia Xu, Sheena Fuentes, Sarah Martin, Lynn Catral, and Kristee Smith.

Respectfully,

Marie dela Cruz
Chief Business Officer

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)


Budget available for inspection at:

Public Hearing:

Place: 760 Hillsdale Ave. Bldg. 400
Date: June 06, 2018

Place: SVCTE Auditorium
Date: June 13, 2018
Time: 7:00 p.m.

Adoption Date: June 27, 2018

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

Contact person for additional information on the budget reports:

Name: Marie dela Cruz

Telephone: 408-723-6419

Title: Chief Business Officer

E-mail: mdelacruz@metroed.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	n/a

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	n/a
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	n/a	n/a
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior fiscal year or budget year?	n/a	n/a
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This joint powers agency is not self-insured for workers' compensation claims.

Signed  _____
Clerk/Secretary of the Governing Board
(Original Signature Required)

Date of Meeting: 6-27-18

For additional information on this certification, please contact:

Name: Marie dela Cruz

Title: Chief Business Officer

Telephone: 408-723-6419

E-mail: mdelacruz@metroed.net

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,073.00	22,592.00	40.6%
3) Other State Revenue		8300-8599	2,922,753.00	1,538,403.00	-47.4%
4) Other Local Revenue		8600-8799	11,638,669.00	12,028,592.00	3.4%
5) TOTAL, REVENUES			14,577,495.00	13,589,587.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,433,877.00	3,185,954.00	-7.2%
2) Classified Salaries		2000-2999	2,724,926.00	2,692,496.00	-1.2%
3) Employee Benefits		3000-3999	3,357,796.00	3,295,366.00	-1.9%
4) Books and Supplies		4000-4999	986,364.00	702,833.00	-28.7%
5) Services and Other Operating Expenditures		5000-5999	4,904,644.00	3,969,915.00	-19.1%
6) Capital Outlay		6000-6999	430,383.00	155,000.00	-64.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,837,990.00	14,001,564.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,260,495.00)	(411,977.00)	-67.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,360,495.00)	(511,977.00)	-62.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,412,553.40	5,052,058.40	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,412,553.40	5,052,058.40	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,412,553.40	5,052,058.40	-21.2%
2) Ending Balance, June 30 (E + F1e)			5,052,058.40	4,540,081.40	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,974.11	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	167,898.58	167,898.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,205,629.69	2,367,750.47	-26.1%
5% Board Reserve for Cash Flow	0000	9780		705,078.00	
PARS	0000	9780		240,892.78	
STRS/ PERS Rate Increase	0000	9780		587,845.00	
Legal/LEA Program/Student Funds	0000	9780		182,893.00	
Deferred Maintenance	0000	9780		300,000.00	
Lottery Carryover	1100	9780		351,041.69	
5% Board Reserve for Cash Flow	0000	9780	841,900.00		
PARS	0000	9780	734,066.00		
STRS/PERS Rate Increase	0000	9780	615,880.00		
Legal/LEA Program/Student Funds	0000	9780	182,893.00		
Deferred Maintenance	0000	9780	400,000.00		
Technology upgrade	0000	9780	79,849.00		
Lottery Carryover	1100	9780	351,041.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,645,556.02	1,984,432.35	20.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,561,084.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,052.64		
c) in Revolving Cash Account		9130	20,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	12,974.11		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,614,111.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	244,647.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			244,647.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,369,464.22		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	16,073.00	22,592.00	40.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,073.00	22,592.00	40.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	327,174.00	105,021.00	-67.9%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,595,579.00	1,433,382.00	-44.8%
TOTAL, OTHER STATE REVENUE			2,922,753.00	1,538,403.00	-47.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Leases and Rentals		8650	10,000.00	10,000.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	10,618,147.00	11,054,246.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	383,139.00	336,963.00	-12.1%
Tuition		8710	300,000.00	300,000.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	277,383.00	277,383.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,638,669.00	12,028,592.00	3.4%
TOTAL, REVENUES			14,577,495.00	13,589,587.00	-6.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,563,118.00	2,257,352.00	-11.9%
Certificated Pupil Support Salaries		1200	143,313.00	128,283.00	-10.5%
Certificated Supervisors' and Administrators' Salaries		1300	643,900.00	754,350.00	17.2%
Other Certificated Salaries		1900	83,546.00	45,969.00	-45.0%
TOTAL, CERTIFICATED SALARIES			3,433,877.00	3,185,954.00	-7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	601,462.00	604,312.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	646,842.00	644,352.00	-0.4%
Clerical, Technical and Office Salaries		2400	1,450,970.00	1,388,582.00	-4.3%
Other Classified Salaries		2900	25,652.00	55,250.00	115.4%
TOTAL, CLASSIFIED SALARIES			2,724,926.00	2,692,496.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	704,319.00	737,539.00	4.7%
PERS		3201-3202	580,978.00	586,083.00	0.9%
OASDI/Medicare/Alternative		3301-3302	270,553.00	257,623.00	-4.8%
Health and Welfare Benefits		3401-3402	1,494,049.00	1,412,788.00	-5.4%
Unemployment Insurance		3501-3502	10,950.00	10,763.00	-1.7%
Workers' Compensation		3601-3602	109,846.00	103,469.00	-5.8%
OPEB, Allocated		3701-3702	187,101.00	187,101.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,357,796.00	3,295,366.00	-1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,090.00	15,620.00	10.9%
Books and Other Reference Materials		4200	14,773.00	5,174.00	-65.0%
Materials and Supplies		4300	687,776.00	600,083.00	-12.8%
Noncapitalized Equipment		4400	269,725.00	81,956.00	-69.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			986,364.00	702,833.00	-28.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,267,383.00	1,267,383.00	0.0%
Travel and Conferences		5200	190,695.00	74,001.00	-61.2%
Dues and Memberships		5300	51,130.00	25,118.00	-50.9%
Insurance		5400-5450	59,553.00	61,128.00	2.6%
Operations and Housekeeping Services		5500	434,033.00	391,800.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,648.00	206,591.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,642,803.00	1,896,065.00	-28.3%
Communications		5900	55,399.00	47,829.00	-13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,904,644.00	3,969,915.00	-19.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	95,687.00	95,000.00	-0.7%
Equipment Replacement		6500	334,696.00	60,000.00	-82.1%
TOTAL, CAPITAL OUTLAY			430,383.00	155,000.00	-64.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,837,990.00	14,001,564.00	-11.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,073.00	22,592.00	40.6%
3) Other State Revenue		8300-8599	2,922,753.00	1,538,403.00	-47.4%
4) Other Local Revenue		8600-8799	11,638,669.00	12,028,592.00	3.4%
5) TOTAL, REVENUES			14,577,495.00	13,589,587.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,078,273.00	4,338,072.00	-14.6%
2) Instruction - Related Services	2000-2999		6,197,204.00	5,283,452.00	-14.7%
3) Pupil Services	3000-3999		1,176,895.00	1,166,693.00	-0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,215,961.00	1,196,131.00	-1.6%
8) Plant Services	8000-8999		2,169,657.00	2,017,216.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,837,990.00	14,001,564.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,260,495.00)	(411,977.00)	-67.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,360,495.00)	(511,977.00)	-62.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,412,553.40	5,052,058.40	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,412,553.40	5,052,058.40	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,412,553.40	5,052,058.40	-21.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	12,974.11	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	167,898.58	167,898.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,205,629.69	2,367,750.47	-26.1%
5% Board Reserve for Cash Flow	0000	9780		705,078.00	
PARS	0000	9780		240,892.78	
STRS/ PERS Rate Increase	0000	9780		587,845.00	
Legal/LEA Program/Student Funds	0000	9780		182,893.00	
Deferred Maintenance	0000	9780		300,000.00	
Lottery Carryover	1100	9780		351,041.69	
5% Board Reserve for Cash Flow	0000	9780	841,900.00		
PARS	0000	9780	734,066.00		
STRS/PERS Rate Increase	0000	9780	615,880.00		
Legal/LEA Program/Student Funds	0000	9780	182,893.00		
Deferred Maintenance	0000	9780	400,000.00		
Technology upgrade	0000	9780	79,849.00		
Lottery Carryover	1100	9780	351,041.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,645,556.02	1,984,432.35	20.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	167,898.58	167,898.58
Total, Restricted Balance		167,898.58	167,898.58

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					
2. Federal Revenues	8100-8299	22,592.00	0.00%	22,592.00	0.00%	22,592.00
3. Other State Revenues	8300-8599	1,538,403.00	-83.75%	250,000.00	0.00%	250,000.00
4. Other Local Revenues	8600-8799	12,028,592.00	-4.32%	11,508,669.00	0.00%	11,508,669.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		13,589,587.00	-13.31%	11,781,261.00	0.00%	11,781,261.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,185,954.00		3,217,814.00
b. Step & Column Adjustment				31,860.00		32,175.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,185,954.00	1.00%	3,217,814.00	1.00%	3,249,989.00
2. Classified Salaries						
a. Base Salaries				2,692,496.00		2,719,421.00
b. Step & Column Adjustment				26,925.00		27,195.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,692,496.00	1.00%	2,719,421.00	1.00%	2,746,616.00
3. Employee Benefits	3000-3999	3,295,366.00	3.67%	3,416,212.00	5.70%	3,610,919.00
4. Books and Supplies	4000-4999	702,833.00	0.00%	702,833.00	0.00%	702,833.00
5. Services and Other Operating Expenditures	5000-5999	3,969,915.00	-20.66%	3,149,774.00	0.00%	3,149,774.00
6. Capital Outlay	6000-6999	155,000.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						0.00
11. Total (Sum lines B1 thru B10)		14,101,564.00	-5.64%	13,306,054.00	1.91%	13,560,131.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(511,977.00)		(1,524,793.00)		(1,778,870.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,052,058.40		4,540,081.40		3,015,288.40
2. Ending Fund Balance (Sum lines C and D1)		4,540,081.40		3,015,288.40		1,236,418.40
3. Components of Ending Fund Balance						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		0.00
b. Restricted	9740	167,898.58		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	2,367,750.47		1,974,216.00		558,406.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,984,432.35		1,021,072.40		678,012.40
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,540,081.40		3,015,288.40		1,236,418.40

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,984,432.35		1,021,072.40		678,012.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter reserve projections in Columns C and E for subsequent years 1 and 2. - 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	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,984,432.35		1,021,072.40		678,012.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.07%		7.67%		5.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		14,101,564.00		13,306,054.00		13,560,131.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		14,101,564.00		13,306,054.00		13,560,131.00
5. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		705,078.20		665,302.70		678,006.55
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
8. Reserve Standard (Greater of Line F6 or F7)		705,078.20		665,302.70		678,006.55
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. 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.						

GENERAL FUND 01
Multiyear Projections
ADOPTED BUDGET 2018-19

Description	Object Codes	2018-19		2019-20		2020-21		2021-22		2022-23
		Adopted Budget (A)	% Change (B)	Projection (C)	% Change (D)	Projection (E)	% Change (F)	Projection (G)	% Change (H)	Projection (I)
A. REVENUES:										
1. Revenue Limit Sources	8010-8099									
2. Federal Revenues	8100-8299	22,592	0.00%	22,592	0.00%	22,592	0.00%	22,592	0.00%	22,592
3. Other State Revenues	8300-8599	1,538,403	-83.75%	250,000	0.00%	250,000	0.00%	250,000	0.00%	250,000
4. Other Local Revenues	8600-8799	12,028,592	-4.32%	11,508,669	0.00%	11,508,669	0.00%	11,508,669	0.00%	11,508,669
5. Other Financing Sources										
a. Transfer In	8900-8929	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
b. Other Sources	8930-8979	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
c. Contributions	8980-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
6. TOTAL REVENUE		13,589,587	-13.31%	11,781,261	0.00%	11,781,261	0.00%	11,781,261	0.00%	11,781,261
B. EXPENDITURES:										
1. Certificated Salaries										
a. Base Salaries		3,185,954		3,185,954		3,217,814		3,249,989		3,282,489
b. Step & Column Adjustment				31,860		32,175		32,500		32,825
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	3,185,954	1.00%	3,217,814	1.00%	3,249,989	1.00%	3,282,489	1.00%	3,315,314
2. Classified Wages										
a. Base Salaries		2,692,496		2,692,496		2,719,421		2,746,616		2,774,082
b. Step & Column Adjustment				26,925		27,195		27,466		27,741
c. Cost-of-Living Adjustment				0		0		0		0
d. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	2,692,496	1.00%	2,719,421	1.00%	2,746,616	1.00%	2,774,082	1.00%	2,801,823
3. Employee Benefits	3000-3999	3,295,366	3.67%	3,416,212	5.70%	3,610,919	3.48%	3,736,720	2.68%	3,837,007
4. Books & Supplies	4000-4999	702,833	0.00%	702,833	0.00%	702,833	0.00%	702,833	0.00%	702,833
5. Services & Other Operating Expenses	5000-5999	3,969,915	-20.66%	3,149,774	0.00%	3,149,774	0.00%	3,149,774	0.00%	3,149,774
6. Capital Outlay	6000-6999	155,000	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
Transfers out	7000-7999	100,000		100,000		100,000		0		0
7. TOTAL EXPENDITURES		14,101,564	-5.64%	13,306,054	1.91%	13,560,131	0.63%	13,645,898	1.18%	13,806,751
C. NET INCREASE (DECREASE)										
IN FUND BALANCE		(511,977)		(1,524,793)		(1,778,870)		(1,864,637)		(2,025,490)
D. FUND BALANCE & RESERVES:										
1. Net Beginning Fund Balance		5,052,058		4,540,081		3,015,288		1,236,418		(628,219)
2. Ending Fund Balance		4,540,081		3,015,288		1,236,418		(628,219)		(2,653,709)
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	20,000		20,000		0		0		0
b. Restricted	9740	167,899		0		0		0		0
c. Committed										
1. Stabilization Arrangements	9750	0		0		0		0		0
2. Other Commitments	9760	0		0		0		0		0
d. Assigned	9780	2,367,750		1,974,216		558,406		0		0
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	1,984,432		1,021,072		678,012		(628,219)		(2,653,709)
2. Unassigned/Unappropriated	9790	0		0		0		0		0
f. ENDING FUND BALANCE		4,540,081		3,015,288		1,236,418		(628,219)		(2,653,709)
E. AVAILABLE RESERVES:										
1. General Fund										
a. Stabilization Arrangements	9750	0		0		0		0		0
b. Reserve for Economic Uncertainties	9789	1,984,432		1,021,072		678,012		(628,219)		(2,653,709)
c. Unassigned/Unappropriated	9790	0		0		0		0		0
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0		0		0		0
2. Special Reserve Fund - Noncapital Outlay										
a. Stabilization Arrangements	9750									
b. Reserve for Economic Uncertainties	9789									
c. Unassigned/Unappropriated	9790	0								
3. TOTAL AVAILABLE RESERVES - BY AMOUNT		1,984,432		1,021,072		678,012		(628,219)		(2,653,709)
4. TOTAL AVAILABLE RESERVES - BY PERCENT		14.07%		7.67%		5.00%		-4.60%		-19.22%
F. RECOMMENDED RESERVES:										
1. JPA ADA		0		0		0		0		0
2. Total Expenditures & Other Financing Uses		14,101,564		13,306,054		13,560,131		13,645,898		13,806,751
3. Less: Special Education Pass-through		N/A		N/A		N/A		N/A		N/A
4. Sub-Total		14,101,564		13,306,054		13,560,131		13,645,898		13,806,751
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		705,078		665,303		678,007		682,295		690,338
9. Available Reserves Meet the Reserve Standard		YES		YES		YES		NO		NO

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	248,510.00	232,437.00	-6.5%
3) Other State Revenue		8300-8599	2,498,950.00	2,615,079.00	4.6%
4) Other Local Revenue		8600-8799	1,206,601.00	1,225,401.00	1.6%
5) TOTAL, REVENUES			3,954,061.00	4,072,917.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,451,798.00	1,331,335.00	-8.3%
2) Classified Salaries		2000-2999	841,392.00	835,136.00	-0.7%
3) Employee Benefits		3000-3999	1,083,064.00	1,074,334.00	-0.8%
4) Books and Supplies		4000-4999	345,388.00	268,957.00	-22.1%
5) Services and Other Operating Expenditures		5000-5999	426,398.00	562,513.00	31.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,148,040.00	4,072,275.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(193,979.00)	642.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,979.00)	642.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,298,131.52	1,104,152.52	-14.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,298,131.52	1,104,152.52	-14.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,298,131.52	1,104,152.52	-14.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,533.53	76,841.53	293.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	877,216.99	828,588.99	-5.5%
d) Assigned					
Other Assignments					
		9780	207,402.00	199,364.00	-3.9%
	0000	9780		199,364.00	
	0000	9780	207,402.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	608,144.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,930.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	12,208.27		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			630,283.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	259.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			259.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			630,023.89		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	16,073.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	232,437.00	232,437.00	0.0%
TOTAL, FEDERAL REVENUE			248,510.00	232,437.00	-6.5%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,498,950.00	2,615,079.00	4.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,498,950.00	2,615,079.00	4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	4,900.00	4,900.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,195,201.00	1,214,001.00	1.6%
Tuition		8710	3,500.00	3,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,206,601.00	1,225,401.00	1.6%
TOTAL, REVENUES			3,954,061.00	4,072,917.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	681,664.00	560,974.00	-17.7%
Certificated Pupil Support Salaries		1200	21,705.00	21,705.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,089.00	727,316.00	0.0%
Other Certificated Salaries		1900	21,340.00	21,340.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,451,798.00	1,331,335.00	-8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	118,521.00	141,131.00	19.1%
Classified Support Salaries		2200	96,473.00	96,473.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,138.00	163,138.00	0.0%
Clerical, Technical and Office Salaries		2400	462,280.00	433,414.00	-6.2%
Other Classified Salaries		2900	980.00	980.00	0.0%
TOTAL, CLASSIFIED SALARIES			841,392.00	835,136.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	184,713.00	202,534.00	9.6%
PERS		3201-3202	161,240.00	163,083.00	1.1%
OASDI/Medicare/Alternative		3301-3302	88,287.00	87,723.00	-0.6%
Health and Welfare Benefits		3401-3402	531,433.00	503,506.00	-5.3%
Unemployment Insurance		3501-3502	2,405.00	2,398.00	-0.3%
Workers' Compensation		3601-3602	37,836.00	37,940.00	0.3%
OPEB, Allocated		3701-3702	77,150.00	77,150.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,083,064.00	1,074,334.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	45,662.00	56,066.00	22.8%
Materials and Supplies		4300	202,113.00	159,519.00	-21.1%
Noncapitalized Equipment		4400	97,613.00	53,372.00	-45.3%
TOTAL, BOOKS AND SUPPLIES			345,388.00	268,957.00	-22.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,576.00	37,072.00	13.8%
Dues and Memberships		5300	7,170.00	3,165.00	-55.9%
Insurance		5400-5450	14,882.00	15,282.00	2.7%
Operations and Housekeeping Services		5500	97,394.00	105,150.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,750.00	48,574.00	-21.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	187,013.00	309,182.00	65.3%
Communications		5900	25,613.00	44,088.00	72.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			426,398.00	562,513.00	31.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,148,040.00	4,072,275.00	-1.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	248,510.00	232,437.00	-6.5%
3) Other State Revenue		8300-8599	2,498,950.00	2,615,079.00	4.6%
4) Other Local Revenue		8600-8799	1,206,601.00	1,225,401.00	1.6%
5) TOTAL, REVENUES			3,954,061.00	4,072,917.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,422,349.00	1,227,356.00	-13.7%
2) Instruction - Related Services	2000-2999		2,311,414.00	2,429,192.00	5.1%
3) Pupil Services	3000-3999		22,359.00	22,359.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		391,918.00	393,368.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,148,040.00	4,072,275.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(193,979.00)	642.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,979.00)	642.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,298,131.52	1,104,152.52	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,298,131.52	1,104,152.52	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,298,131.52	1,104,152.52	-14.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,533.53	76,841.53	293.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	877,216.99	828,588.99	-5.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	207,402.00	199,364.00	-3.9%
5% Board Reserve for Cash Flow	0000	9780		199,364.00	
5% Board Reserve for Cash Flow	0000	9780	207,402.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	0.98	57,308.98
9010	Other Restricted Local	19,532.55	19,532.55
Total, Restricted Balance		19,533.53	76,841.53

ADULT EDUCATION FUND 11

Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2018-19		2019-20		2020-21		2021-22		2022-23
		Adopted Budget (A)	% Change (B)	Projection (C)	% Change (D)	Projection (E)	% Change (D)	Projection (E)	% Change (D)	Projection (E)
A. REVENUES:										
1. Revenue Limit Sources	8010-8099									
2. Federal Revenues	8100-8299	232,437	0.00%	232,437	0.00%	232,437	0.00%	232,437	0.00%	232,437
3. Other State Revenues	8300-8599	2,615,079	0.00%	2,615,079	0.00%	2,615,079	0.00%	2,615,079	0.00%	2,615,079
4. Other Local Revenues	8600-8799	1,225,401	0.00%	1,225,401	0.00%	1,225,401	0.00%	1,225,401	0.00%	1,225,401
5. Other Financing Sources	8900-8999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
6. TOTAL REVENUE		4,072,917	0.00%	4,072,917	0.00%	4,072,917	0.00%	4,072,917	0.00%	4,072,917
B. EXPENDITURES:										
1. Certificated Salaries										
a. Base Salaries		1,331,335		1,331,335		1,344,648		1,358,095		1,371,676
b. Step & Column Adjustment		0		13,313		13,446		13,581		13,717
c. Other Adjustments		0		0		0		0		0
e. Total Certificated Salaries	1000-1999	1,331,335	1.00%	1,344,648	1.00%	1,358,095	1.00%	1,371,676	1.00%	1,385,393
2. Classified Wages										
a. Base Salaries		835,136		835,136		843,487		851,922		860,441
b. Step & Column Adjustment		0		8,351		8,435		8,519		8,604
c. Other Adjustments		0		0		0		0		0
e. Total Classified Salaries	2000-2999	835,136	1.00%	843,487	1.00%	851,922	1.00%	860,441	1.00%	869,046
3. Employee Benefits	3000-3999	1,074,334	4.84%	1,126,369	6.07%	1,194,718	3.65%	1,238,323	2.88%	1,274,021
4. Books & Supplies	4000-4999	268,957	0.00%	268,957	0.00%	268,957	0.00%	268,957	0.00%	268,957
5. Services & Other Operating Expenses	5000-5999	562,513	0.00%	562,513	0.00%	562,513	0.00%	562,513	0.00%	562,513
6. Capital Outlay	6000-6999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
7. Other Outgo (incl 7400-7499)	7100-7299, 7400-7499	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
8. Direct Support/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9. Other Financing Uses	7600-7699	0		0		0		0		0
11. TOTAL EXPENDITURES		4,072,275	1.81%	4,145,975	2.18%	4,236,205	1.55%	4,301,910	1.35%	4,359,929
C. NET INCREASE (DECREASE) IN FUND BALANCE										
		642		(73,058)		(163,288)		(228,993)		(287,012)
D. FUND BALANCE & RESERVES:										
1. Net Beginning Fund Balance		1,104,153		1,104,795		1,031,737		868,449		639,456
2. Ending Fund Balance		1,104,795		1,031,737		868,449		639,456		352,443
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	0		0		0		0		0
b. Restricted	9740	76,842		76,000		76,000		76,000		0
c. Committed	9760	824,339		748,438		580,638		348,360		134,447
d. Assigned										
Other Assignments	9780	0		0		0		0		0
5% Reserved for Board Cashflow	9780	203,614		207,299		211,810		215,096		217,996
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	0		0		0		0		0
2. Unassigned/Unappropriated	9790	0		0		0		0		0
f. ENDING FUND BALANCE		1,104,795		1,031,737		868,449		639,456		352,443
E. AVAILABLE RESERVES:										
a. Reserve for Economic Uncertainties	9789	0		0		0		0		0
b. Unassigned/Unappropriated	9790	0		0		0		0		0
4. TOTAL AVAILABLE RESERVES - BY PERCENT		0		0		0		0		0
F. RECOMMENDED RESERVES:										
JPA		0		0		0		0		0
5. Reserve Standard Percentage Level		5%		5%		5%		5%		5%
6. Reserve Standard - By Percent		203,614		207,299		211,810		215,096		217,996
7. Available Reserves Meet the Reserve Standard		YES		YES		YES		YES		NO

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,897.00	3,562.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	50,059.00	50,394.00	0.7%
6) Capital Outlay		6000-6999	103,960.00	19,261.00	-81.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			157,916.00	73,217.00	-53.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,916.00)	(72,217.00)	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,916.00)	27,783.00	-148.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,133.68	72,217.68	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,133.68	72,217.68	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,133.68	72,217.68	-44.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	72,217.68	100,000.68	38.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,529.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,529.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,529.30		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,897.00	3,562.00	-8.6%
TOTAL, BOOKS AND SUPPLIES			3,897.00	3,562.00	-8.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,621.00	38,956.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,438.00	11,438.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,059.00	50,394.00	0.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	93,960.00	19,261.00	-79.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			103,960.00	19,261.00	-81.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			157,916.00	73,217.00	-53.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		157,916.00	73,217.00	-53.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			157,916.00	73,217.00	-53.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(156,916.00)	(72,217.00)	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,916.00)	27,783.00	-148.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,133.68	72,217.68	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,133.68	72,217.68	-44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,133.68	72,217.68	-44.1%
2) Ending Balance, June 30 (E + F1e)			72,217.68	100,000.68	38.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	72,217.68	100,000.68	38.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,100.00	7,100.00	0.0%
5) TOTAL, REVENUES			7,100.00	7,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,100.00	7,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,100.00	7,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,835.97	1,300,935.97	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,835.97	1,300,935.97	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,835.97	1,300,935.97	0.5%
2) Ending Balance, June 30 (E + F1e)			1,300,935.97	1,308,035.97	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,300,935.97	1,308,035.97	0.5%
Long-Term Debt/OPEB	0000	9780		1,308,035.97	
Long-Term Debt/OPEB	0000	9780	1,300,935.97		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,303,396.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,303,396.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,303,396.99		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,100.00	7,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,100.00	7,100.00	0.0%
TOTAL, REVENUES			7,100.00	7,100.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,100.00	7,100.00	0.0%
5) TOTAL, REVENUES			7,100.00	7,100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,100.00	7,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,100.00	7,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,835.97	1,300,935.97	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,835.97	1,300,935.97	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,835.97	1,300,935.97	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,300,935.97	1,308,035.97	0.5%
Long-Term Debt/OPEB	0000	9780		1,308,035.97	
Long-Term Debt/OPEB	0000	9780	1,300,935.97		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,056.00	360,000.00	79.9%
5) TOTAL, REVENUES			200,056.00	360,000.00	79.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,000.00	New
5) Services and Other Operating Expenditures		5000-5999	170,204.00	80,000.00	-53.0%
6) Capital Outlay		6000-6999	506,408.00	113,000.00	-77.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			676,612.00	200,000.00	-70.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(476,556.00)	160,000.00	-133.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(476,556.00)	160,000.00	-133.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,730,415.41	1,253,859.41	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,730,415.41	1,253,859.41	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,730,415.41	1,253,859.41	-27.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,253,859.41	1,413,859.41	12.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,598,497.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,598,497.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	107,964.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			107,964.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,490,532.38		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	193,056.00	353,000.00	82.8%
Interest					
		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,056.00	360,000.00	79.9%
TOTAL, REVENUES			200,056.00	360,000.00	79.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	7,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	7,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,102.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	131,102.00	80,000.00	-39.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,204.00	80,000.00	-53.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	494,908.00	113,000.00	-77.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	11,500.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			506,408.00	113,000.00	-77.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			676,612.00	200,000.00	-70.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,056.00	360,000.00	79.9%
5) TOTAL, REVENUES			200,056.00	360,000.00	79.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		676,612.00	200,000.00	-70.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			676,612.00	200,000.00	-70.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(476,556.00)	160,000.00	-133.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(476,556.00)	160,000.00	-133.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,730,415.41	1,253,859.41	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,730,415.41	1,253,859.41	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,730,415.41	1,253,859.41	-27.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,253,859.41	1,413,859.41	12.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825.00	3,825.00	0.0%
5) TOTAL, REVENUES			3,825.00	3,825.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,537.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,537.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,712.00)	3,825.00	-111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,712.00)	3,825.00	-111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	403,394.43	368,682.43	-8.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			403,394.43	368,682.43	-8.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			403,394.43	368,682.43	-8.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	238,469.10	238,469.10	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	130,213.33	134,038.33	2.9%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	368,095.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			368,095.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			368,095.69		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,825.00	3,825.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,825.00	3,825.00	0.0%
TOTAL, REVENUES			3,825.00	3,825.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,537.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,537.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,537.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825.00	3,825.00	0.0%
5) TOTAL, REVENUES			3,825.00	3,825.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,537.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,537.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,712.00)	3,825.00	-111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,712.00)	3,825.00	-111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,394.43	368,682.43	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,394.43	368,682.43	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,394.43	368,682.43	-8.6%
2) Ending Balance, June 30 (E + F1e)			368,682.43	372,507.43	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	238,469.10	238,469.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	130,213.33	134,038.33	2.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
7710	State School Facilities Projects	238,469.10	238,469.10
Total, Restricted Balance		238,469.10	238,469.10

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,932.00	37,932.00	0.0%
5) TOTAL, REVENUES			37,932.00	37,932.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,770.00	0.00	-100.0%
6) Capital Outlay		6000-6999	278,466.00	16,000.00	-94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,500.00	19,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,736.00	35,500.00	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(264,804.00)	2,432.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(264,804.00)	2,432.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,093,653.91	828,849.91	-24.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,093,653.91	828,849.91	-24.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,093,653.91	828,849.91	-24.2%
2) Ending Balance, June 30 (E + F1e)					
			828,849.91	831,281.91	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	828,849.91	831,281.91	0.3%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,527.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	936,540.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			968,068.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			968,068.21		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,932.00	37,932.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,932.00	37,932.00	0.0%
TOTAL, REVENUES			37,932.00	37,932.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,770.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,770.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	30,967.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	247,499.00	16,000.00	-93.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			278,466.00	16,000.00	-94.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	19,500.00	19,500.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,500.00	19,500.00	0.0%
TOTAL, EXPENDITURES			302,736.00	35,500.00	-88.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,932.00	37,932.00	0.0%
5) TOTAL, REVENUES			37,932.00	37,932.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		281,486.00	16,000.00	-94.3%
9) Other Outgo	9000-9999	Except 7600-7699	21,250.00	19,500.00	-8.2%
10) TOTAL, EXPENDITURES			302,736.00	35,500.00	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(264,804.00)	2,432.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(264,804.00)	2,432.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,093,653.91	828,849.91	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,093,653.91	828,849.91	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,093,653.91	828,849.91	-24.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	828,849.91	831,281.91	0.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			5,800,000.00	6,466,303.00	5,942,203.00	5,488,203.00	5,255,203.00	5,198,703.00	5,028,303.00	4,958,103.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299	Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8300-8599	Other State Revenue	1,538,403.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8600-8799	Other Local Revenue	77,000.00	592,000.00	583,000.00	1,020,000.00	1,018,400.00	1,019,500.00	962,500.00	1,019,500.00
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,615,403.00	592,000.00	583,000.00	1,020,000.00	1,018,400.00	1,019,500.00	962,500.00	1,019,500.00
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	49,500.00	296,000.00	314,000.00	314,000.00	302,000.00	307,000.00	400,000.00	288,000.00
	2000-2999	Classified Salaries	221,000.00	232,000.00	218,000.00	218,000.00	215,000.00	210,000.00	210,000.00	208,000.00
	3000-3999	Employee Benefits	127,100.00	248,100.00	250,000.00	250,000.00	242,900.00	242,900.00	286,700.00	233,100.00
	4000-4999	Books and Supplies	1,700.00	70,000.00	95,000.00	47,000.00	75,000.00	50,000.00	38,000.00	60,000.00
	5000-5999	Services	24,500.00	150,000.00	150,000.00	430,000.00	240,000.00	440,000.00	100,000.00	325,000.00
	6000-6599	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7000-7499	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			423,800.00	996,100.00	1,027,000.00	1,259,000.00	1,074,900.00	1,249,900.00	1,034,700.00	1,114,100.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	20,000.00							
	9200-9299	Accounts Receivable	350,000.00	99,800.00	30,000.00	42,000.00	6,000.00	0.00	60,000.00	2,000.00
	9310	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	12,900.00	12,900.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			362,900.00	132,700.00	30,000.00	42,000.00	6,000.00	0.00	60,000.00	2,000.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	860,000.00	658,000.00	150,000.00	52,000.00	0.00	0.00	0.00	0.00
	9610	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			860,000.00	658,000.00	150,000.00	52,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			(497,100.00)	(525,300.00)	(120,000.00)	(10,000.00)	6,000.00	0.00	60,000.00	2,000.00
E. NET INCREASE/DECREASE (B - C + D)			666,303.00	(524,100.00)	(454,000.00)	(233,000.00)	(56,500.00)	(170,400.00)	(70,200.00)	(92,600.00)
F. ENDING CASH (A + E)			6,466,303.00	5,942,203.00	5,488,203.00	5,255,203.00	5,198,703.00	5,028,303.00	4,958,103.00	4,865,503.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		4,865,503.00	4,953,303.00	4,852,303.00	5,240,714.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment 8010-8019	0.00	0.00	0.00	0.00			0.00	0.00
	Property Taxes 8020-8079	0.00	0.00	0.00	0.00			0.00	0.00
	Miscellaneous Funds 8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
	Federal Revenue 8100-8299	0.00	0.00	0.00	22,592.00			22,592.00	22,592.00
	Other State Revenue 8300-8599	0.00	0.00	0.00	0.00			1,538,403.00	1,538,403.00
	Other Local Revenue 8600-8799	1,146,000.00	1,031,000.00	1,604,846.00	1,604,846.00	350,000.00		12,028,592.00	12,028,592.00
	Interfund Transfers In 8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
	All Other Financing Sources 8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		1,146,000.00	1,031,000.00	1,604,846.00	1,627,438.00	350,000.00	0.00	13,589,587.00	13,589,587.00
C. DISBURSEMENTS									
	Certificated Salaries 1000-1999	302,000.00	285,000.00	263,454.00	0.00	65,000.00		3,185,954.00	3,185,954.00
	Classified Salaries 2000-2999	205,000.00	213,000.00	203,748.00	203,748.00	135,000.00		2,692,496.00	2,692,496.00
	Employee Benefits 3000-3999	239,700.00	234,000.00	295,433.00	545,433.00	100,000.00		3,295,366.00	3,295,366.00
	Books and Supplies 4000-4999	41,500.00	100,000.00	12,000.00	12,633.00	100,000.00		702,833.00	702,833.00
	Services 5000-5999	290,000.00	300,000.00	530,000.00	530,415.00	460,000.00		3,969,915.00	3,969,915.00
	Capital Outlay 6000-6599	0.00	0.00	0.00	155,000.00	0.00		155,000.00	155,000.00
	Other Outgo 7000-7499	0.00	0.00	0.00	0.00			0.00	0.00
	Interfund Transfers Out 7600-7629	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
	All Other Financing Uses 7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		1,078,200.00	1,132,000.00	1,304,635.00	1,547,229.00	860,000.00	0.00	14,101,564.00	14,101,564.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury 9111-9199				(20,000.00)			0.00	
	Accounts Receivable 9200-9299	20,000.00	0.00	88,200.00	0.00			350,000.00	
	Due From Other Funds 9310	0.00	0.00	0.00	0.00			0.00	
	Stores 9320	0.00	0.00	0.00	0.00			0.00	
	Prepaid Expenditures 9330	0.00	0.00	0.00	0.00			12,900.00	
	Other Current Assets 9340	0.00	0.00	0.00	0.00			0.00	
	Deferred Outflows of Resources 9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		20,000.00	0.00	88,200.00	(20,000.00)	0.00	0.00	362,900.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable 9500-9599	0.00	0.00	0.00	0.00			860,000.00	
	Due To Other Funds 9610	0.00	0.00	0.00	0.00			0.00	
	Current Loans 9640	0.00	0.00	0.00	0.00			0.00	
	Unearned Revenues 9650	0.00	0.00	0.00	0.00			0.00	
	Deferred Inflows of Resources 9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	860,000.00	
<u>Nonoperating</u>									
	Suspense Clearing 9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		20,000.00	0.00	88,200.00	(20,000.00)	0.00	0.00	(497,100.00)	
E. NET INCREASE/DECREASE (B - C + D)		87,800.00	(101,000.00)	388,411.00	60,209.00	(510,000.00)	0.00	(1,009,077.00)	(511,977.00)
F. ENDING CASH (A + E)		4,953,303.00	4,852,303.00	5,240,714.00	5,300,923.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,790,923.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			5,300,923.00	4,460,523.00	3,959,523.00	3,520,523.00	3,340,523.00	3,377,323.00	3,270,223.00	3,221,223.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8600-8799		120,000.00	635,000.00	626,000.00	1,063,000.00	1,061,400.00	1,062,500.00	1,005,500.00	1,062,500.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			120,000.00	635,000.00	626,000.00	1,063,000.00	1,061,400.00	1,062,500.00	1,005,500.00	1,062,500.00
C. DISBURSEMENTS										
	1000-1999		52,500.00	299,000.00	317,000.00	317,000.00	305,000.00	310,000.00	403,000.00	291,000.00
	2000-2999		223,000.00	234,000.00	220,000.00	220,000.00	217,000.00	212,000.00	212,000.00	210,000.00
	3000-3999		135,900.00	263,000.00	265,000.00	265,000.00	257,600.00	257,600.00	303,500.00	247,000.00
	4000-4999		1,700.00	70,000.00	65,000.00	47,000.00	45,000.00	50,000.00	38,000.00	50,000.00
	5000-5999		20,000.00	150,000.00	150,000.00	400,000.00	200,000.00	400,000.00	100,000.00	275,000.00
	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			433,100.00	1,016,000.00	1,017,000.00	1,249,000.00	1,024,600.00	1,229,600.00	1,056,500.00	1,073,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	375,000.00	99,800.00	30,000.00	42,000.00	6,000.00	0.00	60,000.00	2,000.00	2,000.00
	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	12,900.00	12,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			387,900.00	132,700.00	30,000.00	42,000.00	6,000.00	60,000.00	2,000.00	2,000.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	900,000.00	660,000.00	150,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			900,000.00	660,000.00	150,000.00	90,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			(512,100.00)	(527,300.00)	(120,000.00)	(48,000.00)	6,000.00	60,000.00	2,000.00	2,000.00
E. NET INCREASE/DECREASE (B - C + D)			(840,400.00)	(501,000.00)	(439,000.00)	(180,000.00)	36,800.00	(107,100.00)	(49,000.00)	(8,500.00)
F. ENDING CASH (A + E)			4,460,523.00	3,959,523.00	3,520,523.00	3,340,523.00	3,377,323.00	3,270,223.00	3,221,223.00	3,212,723.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		3,212,723.00	3,415,623.00	3,508,423.00	3,726,347.50				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00		0.00	
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00		0.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	
Federal Revenue	8100-8299	0.00	0.00	0.00	22,592.00	0.00		22,592.00	22,592.00
Other State Revenue	8300-8599	0.00	0.00	0.00	250,000.00	0.00		250,000.00	250,000.00
Other Local Revenue	8600-8799	1,189,000.00	1,074,000.00	1,117,385.00	1,117,384.00	375,000.00		11,508,669.00	11,508,669.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL RECEIPTS		1,189,000.00	1,074,000.00	1,117,385.00	1,389,976.00	375,000.00	0.00	11,781,261.00	11,781,261.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	305,000.00	288,000.00	130,157.00	130,157.00	70,000.00		3,217,814.00	3,217,814.00
Classified Salaries	2000-2999	207,000.00	215,000.00	204,710.50	204,710.50	140,000.00		2,719,421.00	2,719,421.00
Employee Benefits	3000-3999	252,600.00	248,200.00	277,906.00	527,906.00	115,000.00		3,416,212.00	3,416,212.00
Books and Supplies	4000-4999	41,500.00	40,000.00	20,000.00	24,633.00	210,000.00		702,833.00	702,833.00
Services	5000-5999	200,000.00	250,000.00	319,887.00	319,887.00	365,000.00		3,149,774.00	3,149,774.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		0.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL DISBURSEMENTS		1,006,100.00	1,041,200.00	952,660.50	1,207,293.50	900,000.00	0.00	13,206,054.00	13,206,054.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(20,000.00)			0.00	
Accounts Receivable	9200-9299	20,000.00	60,000.00	53,200.00	0.00			375,000.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			12,900.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		20,000.00	60,000.00	53,200.00	(20,000.00)	0.00	0.00	387,900.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			900,000.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	900,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		20,000.00	60,000.00	53,200.00	(20,000.00)	0.00	0.00	(512,100.00)	
E. NET INCREASE/DECREASE (B - C + D)		202,900.00	92,800.00	217,924.50	162,682.50	(525,000.00)	0.00	(1,936,893.00)	(1,424,793.00)
F. ENDING CASH (A + E)		3,415,623.00	3,508,423.00	3,726,347.50	3,889,030.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,364,030.00	

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July 1 Budget
2018-19 Budget
Technical Review Checks

Metropolitan Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-6000-1000-5800	6382	37,500.00
Explanation:		
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.		
01-6382-0-6000-2100-4300	6382	15,000.00
01-6382-0-6000-2100-5200	6382	8,399.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	386,146.00
01-6382-0-6000-2700-5800	6382	724,337.00
01-6382-0-0000-0000-8590	6382	1,183,382.00
01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590	01	6382	1,183,382.00
01-6382-0-0000-0000-9740	01	6382	0.00
01-6382-0-0000-0000-979Z	01	6382	0.00
01-6382-0-6000-1000-5800	01	6382	37,500.00
01-6382-0-6000-2100-4300	01	6382	15,000.00
01-6382-0-6000-2100-5200	01	6382	8,399.00
01-6382-0-6000-2100-5300	01	6382	12,000.00
01-6382-0-6000-2100-5800	01	6382	386,146.00
01-6382-0-6000-2700-5800	01	6382	724,337.00
Explanation:			

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Metropolitan Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6382-0-0000-0000-8590	6382	2,345,579.00
Explanation:		
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.		
01-6382-0-0000-0000-9110	6382	2,613,464.78
01-6382-0-0000-0000-9500	6382	50,000.00
01-6382-0-6000-1000-1100	6382	222,621.00
01-6382-0-6000-1000-3101	6382	32,124.00
01-6382-0-6000-1000-3301	6382	3,226.00
01-6382-0-6000-1000-3401	6382	80,751.00
01-6382-0-6000-1000-3501	6382	112.00
01-6382-0-6000-1000-3601	6382	3,822.00
01-6382-0-6000-1000-4200	6382	4,060.00
01-6382-0-6000-2100-2400	6382	5,896.00
01-6382-0-6000-2100-3202	6382	788.00
01-6382-0-6000-2100-3302	6382	451.00
01-6382-0-6000-2100-3402	6382	1,935.00
01-6382-0-6000-2100-3502	6382	3.00
01-6382-0-6000-2100-3602	6382	101.00
01-6382-0-6000-2100-4300	6382	112,000.00
01-6382-0-6000-2100-4400	6382	28,270.00
01-6382-0-0000-0000-9740	6382	0.00
01-6382-0-6000-2100-5200	6382	11,805.00
01-6382-0-6000-2100-5300	6382	12,000.00
01-6382-0-6000-2100-5800	6382	534,535.00
01-6382-0-6000-2100-5900	6382	1,000.00
01-6382-0-6000-2100-6400	6382	11,750.00
01-6382-0-6000-2700-5800	6382	1,163,784.00
01-6382-0-6000-8500-6500	6382	114,545.00

01-6382-0-0000-0000-979Z 6382 0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01-6382-0-0000-0000-8590				01	6382	2,345,579.00
01-6382-0-0000-0000-9110				01	6382	2,613,464.78
01-6382-0-0000-0000-9500				01	6382	50,000.00
01-6382-0-0000-0000-9740				01	6382	0.00
01-6382-0-0000-0000-979Z				01	6382	0.00
01-6382-0-6000-1000-1100				01	6382	222,621.00
01-6382-0-6000-1000-3101				01	6382	32,124.00
01-6382-0-6000-1000-3301				01	6382	3,226.00
01-6382-0-6000-1000-3401				01	6382	80,751.00
01-6382-0-6000-1000-3501				01	6382	112.00
01-6382-0-6000-1000-3601				01	6382	3,822.00
01-6382-0-6000-1000-4200				01	6382	4,060.00
01-6382-0-6000-2100-2400				01	6382	5,896.00
01-6382-0-6000-2100-3202				01	6382	788.00
01-6382-0-6000-2100-3302				01	6382	451.00
01-6382-0-6000-2100-3402				01	6382	1,935.00
01-6382-0-6000-2100-3502				01	6382	3.00
01-6382-0-6000-2100-3602				01	6382	101.00
01-6382-0-6000-2100-4300				01	6382	112,000.00
01-6382-0-6000-2100-4400				01	6382	28,270.00
01-6382-0-6000-2100-5200				01	6382	11,805.00
01-6382-0-6000-2100-5300				01	6382	12,000.00
01-6382-0-6000-2100-5800				01	6382	534,535.00
01-6382-0-6000-2100-5900				01	6382	1,000.00
01-6382-0-6000-2100-6400				01	6382	11,750.00
01-6382-0-6000-2700-5800				01	6382	1,163,784.00
01-6382-0-6000-8500-6500				01	6382	114,545.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Provide methodology and assumptions used to estimate 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.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs
2. **CRITERION: Enrollment**
This criterion is not checked for JPAs
3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total 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 JPA's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	8,367,313.34	14,441,751.09	57.9%
Second Prior Year (2016-17)	9,262,778.80	14,448,235.54	64.1%
First Prior Year (2017-18)	9,516,599.00	15,837,990.00	60.1%
Historical Average Ratio:			60.7%

JPA's Reserve Standard Percentage (Criterion 10B, Line 4): JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		5.0%	5.0%
	55.7% to 65.7%	55.7% to 65.7%	55.7% to 65.7%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total 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		Ratio of Salaries and Benefits to Total 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)	9,173,816.00	14,001,564.00	65.5%	Met
1st Subsequent Year (2019-20)	9,353,447.00	13,206,054.00	70.8%	Not Met
2nd Subsequent Year (2020-21)	9,607,524.00	13,460,131.00	71.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Grant expenditures started to end in 2018-19 but there are no cuts in salaries.

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 funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. JPA's Change in Funding Level			
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the JPA'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 JPA'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)	16,073.00		
Budget Year (2018-19)	22,592.00	40.56%	Yes
1st Subsequent Year (2019-20)	22,592.00	0.00%	No
2nd Subsequent Year (2020-21)	22,592.00	0.00%	No

Explanation:
(required if yes)

PERKINS Grant allocated a bigger share to MetroED in 2018-19.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	2,922,753.00		
Budget Year (2018-19)	1,538,403.00	-47.36%	Yes
1st Subsequent Year (2019-20)	250,000.00	-83.75%	Yes
2nd Subsequent Year (2020-21)	250,000.00	0.00%	No

Explanation:
(required if yes)

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	11,638,669.00		
Budget Year (2018-19)	12,028,592.00	3.35%	No
1st Subsequent Year (2019-20)	11,508,669.00	-4.32%	No
2nd Subsequent Year (2020-21)	11,508,669.00	0.00%	No

Explanation:
(required if yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	986,364.00		
Budget Year (2018-19)	702,833.00	-28.75%	Yes
1st Subsequent Year (2019-20)	702,833.00	0.00%	No
2nd Subsequent Year (2020-21)	702,833.00	0.00%	No

Explanation:
(required if yes)

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

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

First Prior Year (2017-18)	4,904,644.00		
Budget Year (2018-19)	3,969,915.00	-19.06%	Yes
1st Subsequent Year (2019-20)	3,149,774.00	-20.66%	Yes
2nd Subsequent Year (2020-21)	3,149,774.00	0.00%	No

Explanation:
(required if yes)

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

6C. Calculating the JPA'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 (Section 6B)			
First Prior Year (2017-18)	14,577,495.00		
Budget Year (2018-19)	13,589,587.00	-6.78%	Met
1st Subsequent Year (2019-20)	11,781,261.00	-13.31%	Not Met
2nd Subsequent Year (2020-21)	11,781,261.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)			
First Prior Year (2017-18)	5,891,008.00		
Budget Year (2018-19)	4,672,748.00	-20.68%	Not Met
1st Subsequent Year (2019-20)	3,852,607.00	-17.55%	Not Met
2nd Subsequent Year (2020-21)	3,852,607.00	0.00%	Met

6D. Comparison of JPA 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 6B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

PERKINS Grant allocated a bigger share to MetroED in 2018-19.

Explanation:

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

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

Explanation:

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

- 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 6B above and will also display in the explanation box below.

Explanation:

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

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

Explanation:

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

CCPT Grant ends 2018-19 and is merely spending down projected unspent carryover from 2017-18.

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

This criterion is not checked for JPAs

8. CRITERION: Deficit Spending

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

8A. Calculating the JPA'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. JPA's Available Reserve Amounts			
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)	3,061,252.16	2,340,185.31	1,645,556.02
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,061,252.16	2,340,185.31	1,645,556.02
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	14,441,751.09	14,448,235.54	15,937,990.00
b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,441,751.09	14,448,235.54	15,937,990.00
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	21.2%	16.2%	10.3%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.1%	5.4%	3.4%

¹Available reserves are the 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 A JPA 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.

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	1,073,077.59	14,441,751.09	N/A	Met
Second Prior Year (2016-17)	(1,308,156.08)	14,448,235.54	9.1%	Not Met
First Prior Year (2017-18)	(1,360,495.00)	15,937,990.00	8.5%	Not Met
Budget Year (2018-19) (Information only)	(511,977.00)	14,101,564.00		

8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Grant expenditures started to end in 2018-19 but there are no cuts in salaries.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning 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	JPA 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.

JPA ADA (Criterion 10):

JPA's Fund Balance Standard Percentage Level:

9A. Calculating the JPA's 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	General Fund Beginning Balance ² (Form 01, Line F1e)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	6,647,631.89	6,647,631.89	0.0%	Met
Second Prior Year (2016-17)	6,254,240.89	7,720,709.48	N/A	Met
First Prior Year (2017-18)	6,412,553.40	6,412,553.40	0.0%	Met
Budget Year (2018-19) (Information only)	5,052,058.40			

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

9B. Comparison of JPA Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

¹ Available reserves are the 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) and then rounded to the nearest thousand.

³ A JPA 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)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

Special education pass-through exclusions are not applicable for JPAs

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: If Form MYP exists, the 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. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	14,101,564.00	13,306,054.00	13,560,131.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	14,101,564.00	13,306,054.00	13,560,131.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	705,078.20	665,302.70	678,006.55
6. Reserve Standard - by Amount (\$67,000 for JPAs with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	705,078.20	665,302.70	678,006.55

10C. Calculating the JPA's Budgeted Reserve Amount

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

Reserve Amounts	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)	1,984,432.35	1,021,072.40	678,012.40
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. JPA's Budgeted Reserve Amount (Lines C1 thru C7)	1,984,432.35	1,021,072.40	678,012.40
9. JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.07%	7.67%	5.00%
JPA's Reserve Standard (Section 10B, Line 7):	705,078.20	665,302.70	678,006.55
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 JPA 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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard: -10% to +10%
or -\$20,000 to +\$20,000

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

DATA ENTRY: 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
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**
This item is not applicable for JPAs.

1b. **Transfers In, General Fund ***
First Prior Year (2017-18)
Budget Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1c. **Transfers Out, General Fund ***
First Prior Year (2017-18)
Budget Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Year (2018-19)	100,000.00	100,000.00	New	Not Met
1st Subsequent Year (2019-20)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	100,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

- 1a. This item is not applicable for JPAs.
- 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Deferred Maintenance fund balance is depleted at end of 2017-18. General Fund will transfer out \$100,000 each year to fund operating expenses from this Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the JPA'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 JPA 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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	General Fund	199,521

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
	3	Interest earned on QZAB Reserve Account	Fund 40	1,000,000
TOTAL:				1,199,521

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

Other Long-term Commitments (continued):

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

S6B. Comparison of JPA's Annual Payments To Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

S7A. Identification of the JPA'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 for the budget year data on line 5b.

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	2,778,923.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,778,923.00

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

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

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	264,251.00	264,251.00	264,251.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	264,251.00	264,251.00	264,251.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	264,251.00	264,251.00	264,251.00
d. Number of retirees receiving OPEB benefits	47	47	47

S7B. Identification of the JPA'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 JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

n/a
n/a

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

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

S8. Status of Labor Agreements

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

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

The JPA 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 JPA governing board and superintendent.

S8A. Cost Analysis of JPA'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	30.2	29.2	29.2	29.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8B.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

5. 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)
6. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Yes	Yes	Yes
2.			
3.	100.0%	100.0%	100.0%
4.	5.0%	5.0%	5.0%

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:

No		
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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)
1.	Yes	Yes	Yes
2.			
3.	1.0%	1.0%	1.0%

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)
1.	Yes	Yes	Yes
2.	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 JPA's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	34.6	32.6	32.6	32.6

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 question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8C.

Negotiations Settled

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

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

4. 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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

5. 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)
6. Amount included for any tentative salary schedule increases	0	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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)
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
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 JPA's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	13.0	12.0	12.0	12.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

28,400

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential 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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	3.6%	3.6%	3.6%

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.

This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

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

This supplemental section is not checked for JPAs.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except items A3 and A4, which are not applicable for JPAs.

- A1. Do cash flow projections show that the JPA 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 of Criterion 2A are used to determine Yes or No)

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

- A5. Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?

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

- A8. Does the JPA 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 JPA director or financial 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 Joint Powers Agency Budget Criteria and Standards Review

District: Metropolitan Education District
 CDS #: 43 40360

**Adopted Budget
 2017-18 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for
 assigned and unassigned ending fund balances in excess of the minimum reserve standard
 for economic uncertainties for each fiscal year identified in the budget.**

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund 01	2018-19 Budget
01	General Fund/County School Service Fund	\$4,540,081.40
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,308,035.97
Total Assigned and Unassigned Ending Fund Balances		\$5,848,117.37
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	\$705,079.00
Remaining Balance to Substantiate Need		\$5,143,038.37

Objects 9780/9789/9790
 Form 01
 Form 17
 Form 01CS Line 10B-4
 Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$20,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$167,899.00	Restricted Programs
01	General Fund/County School Service Fund	\$1,279,352.71	Additional Minimum Reserve to cover for operations
01	General Fund/County School Service Fund	\$705,078.00	5% Board Reserve for Cash Flow
01	General Fund/County School Service Fund	\$240,893.00	PARS
01	General Fund/County School Service Fund	\$587,845.00	STRS/ PERS Rate Increase
01	General Fund/County School Service Fund	\$182,893.00	Legal/LEA Program/Student Funds
01	General Fund/County School Service Fund	\$300,000.00	Deferred Maintenance
01	General Fund/County School Service Fund	\$351,041.69	Lottery Carryover
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,308,035.97	Long-Term Debt/OPEB
Insert Lines above as needed			
Total of Substantiated Needs		\$5,143,038.37	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally
 approve or disapprove a school district budget if the district does not provide for
 EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**