

**2018-2019**

**Proposed  
Budget**

**June 7, 2018**



ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 201 Sixth Street, Coronado, CA 92118

Date: May 31, 2018

Place: District Office Board Room

Date: June 07, 2018

Time: \_\_\_\_\_

Adoption Date: June 21, 2018

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Donnie Salamanca, CPA

Telephone: 619-522-8900

Title: Senior Director, Business Services

E-mail: DSalamanca@gmail.com

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			Jun 21, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Coronado Unified  
San Diego County

July 1 Budget  
2018-19 Budget  
Workers' Compensation Certification

37 68031 0000000  
Form CC

#### ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 21, 2017

For additional information on this certification, please contact:

Name: Donnie Salamanca, CPA

Title: Senior Director, Business Services

Telephone: 619-522-8900

E-mail: DSalamanca@coronadousd.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	24,007,578.00	144,638.00	24,152,216.00	24,609,353.00	151,961.00	24,761,314.00	2.5%
2) Federal Revenue		8100-8299	1,504,302.08	1,494,150.93	2,998,453.01	1,504,060.08	1,338,314.00	2,842,374.08	-5.2%
3) Other State Revenue		8300-8599	983,910.09	2,170,171.37	3,154,081.46	1,503,229.00	1,671,052.00	3,174,281.00	0.6%
4) Other Local Revenue		8600-8799	2,590,692.92	1,395,828.00	3,986,520.92	2,593,363.66	1,321,224.00	3,914,587.66	-1.8%
5) TOTAL, REVENUES			29,086,483.09	5,204,788.30	34,291,271.39	30,210,005.74	4,482,551.00	34,692,556.74	1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,265,242.85	2,801,834.73	15,067,077.58	12,141,582.78	2,540,525.77	14,682,108.55	-2.6%
2) Classified Salaries		2000-2999	3,817,900.86	1,628,645.47	5,446,546.33	3,898,748.47	1,666,333.99	5,565,082.46	2.2%
3) Employee Benefits		3000-3999	5,921,092.88	2,928,090.42	8,849,183.30	6,430,373.74	2,978,594.41	9,408,968.15	6.3%
4) Books and Supplies		4000-4999	738,270.90	386,631.53	1,124,902.43	1,409,490.83	358,298.37	1,767,789.20	57.2%
5) Services and Other Operating Expenditures		5000-5999	3,327,608.55	2,347,337.49	5,674,946.04	3,597,671.81	2,119,394.40	5,717,066.21	0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(162,381.77)	147,963.77	(14,418.00)	(372,002.60)	350,818.23	(21,184.37)	46.9%
9) TOTAL, EXPENDITURES			25,907,734.27	10,240,503.41	36,148,237.68	27,105,865.03	10,013,965.17	37,119,830.20	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,178,748.82	(5,035,715.11)	(1,856,966.29)	3,104,140.71	(5,531,414.17)	(2,427,273.46)	30.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,225,330.74	0.00	2,225,330.74	2,770,286.37	0.00	2,770,286.37	24.5%
b) Transfers Out		7600-7629	367,364.00	0.00	367,364.00	342,013.00	0.00	342,013.00	-6.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,938,511.82)	4,938,511.82	0.00	(5,531,414.08)	5,531,414.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,080,545.08)	4,938,511.82	1,857,966.74	(3,103,140.71)	5,531,414.08	2,428,273.37	30.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			98,203.74	(97,203.29)	1,000.45	1,000.00	(0.09)	999.91	-0.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
2) Ending Balance, June 30 (E + F1e)			2,622,993.95	792,359.04	3,415,352.99	2,623,993.95	792,358.95	3,416,352.90	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	792,359.10	792,359.10	0.00	792,359.10	792,359.10	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,527,525.95	0.00	1,527,525.95	1,500,137.66	0.00	1,500,137.66	-1.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,095,468.00	0.00	1,095,468.00	1,123,856.29	0.00	1,123,856.29	2.6%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	(0.15)	(0.15)	150.0%

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

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,781,466.03	0.00	16,781,466.03	17,551,976.03	0.00	17,551,976.03	4.6%
Education Protection Account State Aid - Current Year		8012	3,779,948.00	0.00	3,779,948.00	3,611,213.00	0.00	3,611,213.00	-4.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	25,401.00	0.00	25,401.00	25,401.00	0.00	25,401.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,999,712.00	0.00	2,999,712.00	2,999,712.00	0.00	2,999,712.00	0.0%
Unsecured Roll Taxes		8042	100,249.00	0.00	100,249.00	100,249.00	0.00	100,249.00	0.0%
Prior Years' Taxes		8043	(3,226.00)	0.00	(3,226.00)	(3,226.00)	0.00	(3,226.00)	0.0%
Supplemental Taxes		8044	238,792.00	0.00	238,792.00	238,792.00	0.00	238,792.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(312,598.00)	0.00	(312,598.00)	(312,598.00)	0.00	(312,598.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	397,833.97	0.00	397,833.97	397,833.97	0.00	397,833.97	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,007,578.00	0.00	24,007,578.00	24,609,353.00	0.00	24,609,353.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	144,638.00	144,638.00	0.00	151,961.00	151,961.00	5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,007,578.00	144,638.00	24,152,216.00	24,609,353.00	151,961.00	24,761,314.00	2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,504,060.08	0.00	1,504,060.08	1,504,060.08	0.00	1,504,060.08	0.0%
Special Education Entitlement		8181	0.00	512,723.00	512,723.00	0.00	535,276.00	535,276.00	4.4%
Special Education Discretionary Grants		8182	0.00	70,042.00	70,042.00	0.00	46,244.00	46,244.00	-34.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	95.00	95.00	0.00	130.00	130.00	36.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		176,781.00	176,781.00		167,207.00	167,207.00	-5.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		42,289.17	42,289.17		0.00	0.00	-100.0%
Title III, Part A, Immigrant Education Program	4201	8290		9,129.82	9,129.82		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
All Other Federal Revenue	All Other	8290	242.00	673,090.94	673,332.94	0.00	579,457.00	579,457.00	-13.9%
TOTAL, FEDERAL REVENUE			1,504,302.08	1,494,150.93	2,998,453.01	1,504,060.08	1,338,314.00	2,842,374.08	-5.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	560,900.00	0.00	560,900.00	1,090,970.00	0.00	1,090,970.00	94.5%
Lottery - Unrestricted and Instructional Materials		8560	415,102.71	180,316.01	595,418.72	412,259.00	135,537.00	547,796.00	-8.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		148,123.00	148,123.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		207,539.94	207,539.94		149,717.00	149,717.00	-27.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,907.38	1,634,192.42	1,642,099.80	0.00	1,385,798.00	1,385,798.00	-15.6%
TOTAL, OTHER STATE REVENUE			983,910.09	2,170,171.37	3,154,081.46	1,503,229.00	1,671,052.00	3,174,281.00	0.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	375,328.06	0.00	375,328.06	401,808.56	0.00	401,808.56	7.1%
Interest		8660	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,095,364.86	0.00	2,095,364.86	2,121,555.10	0.00	2,121,555.10	1.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	199,487.00	199,487.00	0.00	142,562.00	142,562.00	-28.5%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,196,341.00	1,196,341.00		1,178,662.00	1,178,662.00	-1.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,590,692.92	1,395,828.00	3,986,520.92	2,593,363.66	1,321,224.00	3,914,587.66	-1.8%
TOTAL, REVENUES			29,086,483.09	5,204,788.30	34,291,271.39	30,210,005.74	4,482,551.00	34,692,556.74	1.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,103,765.87	2,479,608.51	12,583,374.38	10,018,023.82	2,274,405.27	12,292,429.09	-2.3%
Certificated Pupil Support Salaries		1200	606,031.91	13,392.59	619,424.50	628,031.88	0.00	628,031.88	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,527,597.66	191,610.92	1,719,208.58	1,433,617.08	196,813.00	1,630,430.08	-5.2%
Other Certificated Salaries		1900	27,847.41	117,222.71	145,070.12	61,910.00	69,307.50	131,217.50	-9.5%
TOTAL, CERTIFICATED SALARIES			12,265,242.85	2,801,834.73	15,067,077.58	12,141,582.78	2,540,525.77	14,682,108.55	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	404,658.46	1,068,701.39	1,473,359.85	414,222.22	1,183,179.21	1,597,401.43	8.4%
Classified Support Salaries		2200	1,320,628.99	390,610.17	1,711,239.16	1,292,593.99	340,555.51	1,633,149.50	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	186,984.60	106,216.98	293,201.58	212,996.80	109,975.67	322,972.47	10.2%
Clerical, Technical and Office Salaries		2400	1,387,316.58	0.00	1,387,316.58	1,465,149.89	0.00	1,465,149.89	5.6%
Other Classified Salaries		2900	518,312.23	63,116.93	581,429.16	513,785.57	32,623.60	546,409.17	-6.0%
TOTAL, CLASSIFIED SALARIES			3,817,900.86	1,628,645.47	5,446,546.33	3,898,748.47	1,666,333.99	5,565,082.46	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,767,978.25	1,570,020.13	3,337,998.38	1,965,826.58	1,566,114.13	3,531,940.71	5.8%
PERS		3201-3202	525,768.17	258,190.88	783,959.05	640,331.58	302,002.92	942,334.50	20.2%
OASDI/Medicare/Alternative		3301-3302	473,659.35	173,068.51	646,727.86	462,433.73	165,889.62	628,323.35	-2.8%
Health and Welfare Benefits		3401-3402	2,591,148.83	835,117.88	3,426,266.71	2,746,665.08	847,292.06	3,593,957.14	4.9%
Unemployment Insurance		3501-3502	8,758.22	2,773.10	11,531.32	8,033.30	2,105.99	10,139.29	-12.1%
Workers' Compensation		3601-3602	325,781.06	88,919.92	414,700.98	359,084.47	95,189.69	454,274.16	9.5%
OPEB, Allocated		3701-3702	227,999.00	0.00	227,999.00	247,999.00	0.00	247,999.00	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,921,092.88	2,928,090.42	8,849,183.30	6,430,373.74	2,978,594.41	9,408,968.15	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,991.00	17,769.37	19,760.37	704,284.00	17,769.37	722,053.37	3554.0%
Books and Other Reference Materials		4200	50,437.00	93,436.31	143,873.31	7,248.58	55,164.64	62,413.22	-56.6%
Materials and Supplies		4300	646,374.01	223,765.54	870,139.55	643,612.51	231,577.10	875,189.61	0.6%
Noncapitalized Equipment		4400	39,468.89	51,660.31	91,129.20	54,345.74	53,787.26	108,133.00	18.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			738,270.90	386,631.53	1,124,902.43	1,409,490.83	358,298.37	1,767,789.20	57.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	480,230.00	815,119.00	1,295,349.00	540,230.00	866,759.00	1,406,989.00	8.6%
Travel and Conferences		5200	60,192.00	96,485.27	156,677.27	69,764.00	25,625.84	95,389.84	-39.1%
Dues and Memberships		5300	30,542.52	2,630.00	33,172.52	30,142.52	2,630.00	32,772.52	-1.2%
Insurance		5400 - 5450	232,163.00	0.00	232,163.00	232,163.00	0.00	232,163.00	0.0%
Operations and Housekeeping Services		5500	1,008,716.00	0.00	1,008,716.00	1,127,402.00	0.00	1,127,402.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	166,750.28	368,773.18	535,523.46	161,328.27	295,951.94	457,280.21	-14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,522.20	0.00	2,522.20	(2,182.80)	0.00	(2,182.80)	-186.5%
Professional/Consulting Services and Operating Expenditures		5800	1,162,716.69	1,062,530.04	2,225,246.73	1,228,159.13	928,127.62	2,156,286.75	-3.1%
Communications		5900	183,775.86	1,800.00	185,575.86	210,665.69	300.00	210,965.69	13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,327,608.55	2,347,337.49	5,674,946.04	3,597,671.81	2,119,394.40	5,717,066.21	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(147,963.77)	147,963.77	0.00	(350,818.23)	350,818.23	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,418.00)	0.00	(14,418.00)	(21,184.37)	0.00	(21,184.37)	46.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(162,381.77)	147,963.77	(14,418.00)	(372,002.60)	350,818.23	(21,184.37)	46.9%
TOTAL, EXPENDITURES									
			25,907,734.27	10,240,503.41	36,148,237.68	27,105,865.03	10,013,965.17	37,119,830.20	2.7%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,225,330.74	0.00	2,225,330.74	2,770,286.37	0.00	2,770,286.37	24.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,225,330.74	0.00	2,225,330.74	2,770,286.37	0.00	2,770,286.37	24.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	180,000.00	0.00	180,000.00	190,000.00	0.00	190,000.00	5.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	80,013.00	0.00	80,013.00	80,013.00	0.00	80,013.00	0.0%
Other Authorized Interfund Transfers Out		7619	107,351.00	0.00	107,351.00	72,000.00	0.00	72,000.00	-32.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			367,364.00	0.00	367,364.00	342,013.00	0.00	342,013.00	-6.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,938,511.82)	4,938,511.82	0.00	(5,531,414.08)	5,531,414.08	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,938,511.82)	4,938,511.82	0.00	(5,531,414.08)	5,531,414.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,080,545.08)	4,938,511.82	1,857,966.74	(3,103,140.71)	5,531,414.08	2,428,273.37	30.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	24,007,578.00	144,638.00	24,152,216.00	24,609,353.00	151,961.00	24,761,314.00	2.5%
2) Federal Revenue		8100-8299	1,504,302.08	1,494,150.93	2,998,453.01	1,504,060.08	1,338,314.00	2,842,374.08	-5.2%
3) Other State Revenue		8300-8599	983,910.09	2,170,171.37	3,154,081.46	1,503,229.00	1,671,052.00	3,174,281.00	0.6%
4) Other Local Revenue		8600-8799	2,590,692.92	1,395,828.00	3,986,520.92	2,593,363.66	1,321,224.00	3,914,587.66	-1.8%
5) TOTAL, REVENUES			29,086,483.09	5,204,788.30	34,291,271.39	30,210,005.74	4,482,551.00	34,692,556.74	1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	14,794,092.40	8,348,256.86	23,142,349.26	15,958,764.21	8,156,042.41	24,114,806.62	4.2%
2) Instruction - Related Services	2000-2999		3,657,103.24	270,396.34	3,927,499.58	3,718,779.54	201,249.03	3,920,028.57	-0.2%
3) Pupil Services	3000-3999		2,411,096.51	341,679.49	2,752,776.00	2,473,910.45	331,695.77	2,805,606.22	1.9%
4) Ancillary Services	4000-4999		473,404.06	0.00	473,404.06	492,095.91	0.00	492,095.91	3.9%
5) Community Services	5000-5999		374,425.63	0.00	374,425.63	341,866.05	0.00	341,866.05	-8.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,856,364.39	147,963.77	2,004,328.16	1,682,024.63	350,818.23	2,032,842.86	1.4%
8) Plant Services	8000-8999		2,341,248.04	1,132,206.95	3,473,454.99	2,438,424.24	974,159.73	3,412,583.97	-1.8%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,907,734.27	10,240,503.41	36,148,237.68	27,105,865.03	10,013,965.17	37,119,830.20	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,178,748.82	(5,035,715.11)	(1,856,966.29)	3,104,140.71	(5,531,414.17)	(2,427,273.46)	30.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	2,225,330.74	0.00	2,225,330.74	2,770,286.37	0.00	2,770,286.37	24.5%
a) Transfers In									
b) Transfers Out		7600-7629	367,364.00	0.00	367,364.00	342,013.00	0.00	342,013.00	-6.9%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,938,511.82)	4,938,511.82	0.00	(5,531,414.08)	5,531,414.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,080,545.08)	4,938,511.82	1,857,966.74	(3,103,140.71)	5,531,414.08	2,428,273.37	30.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			98,203.74	(97,203.29)	1,000.45	1,000.00	(0.09)	999.91	-0.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,524,790.21	889,562.33	3,414,352.54	2,622,993.95	792,359.04	3,415,352.99	0.0%
2) Ending Balance, June 30 (E + F1e)			2,622,993.95	792,359.04	3,415,352.99	2,623,993.95	792,358.95	3,416,352.90	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	792,359.10	792,359.10	0.00	792,359.10	792,359.10	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,527,525.95	0.00	1,527,525.95	1,500,137.66	0.00	1,500,137.66	-1.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,095,468.00	0.00	1,095,468.00	1,123,856.29	0.00	1,123,856.29	2.6%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	(0.15)	(0.15)	150.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6300	Lottery: Instructional Materials	518,400.12	518,400.12
6512	Special Ed: Mental Health Services	63,577.47	63,577.47
6520	Special Ed: Project Workability I LEA	0.01	0.01
7338	College Readiness Block Grant	70,000.00	70,000.00
9010	Other Restricted Local	140,381.50	140,381.50
Total, Restricted Balance		792,359.10	792,359.10

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	216,001.00	225,006.00	4.2%
4) Other Local Revenue		8600-8799	600.00	50,600.00	8333.3%
5) TOTAL, REVENUES			216,601.00	275,606.00	27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	85,493.70	57,812.35	-32.4%
2) Classified Salaries		2000-2999	40,290.64	60,095.00	49.2%
3) Employee Benefits		3000-3999	44,897.23	49,926.96	11.2%
4) Books and Supplies		4000-4999	10,146.36	57,590.43	467.6%
5) Services and Other Operating Expenditures		5000-5999	22,040.64	36,096.25	63.8%
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	9,866.00	14,085.02	42.8%
9) TOTAL, EXPENDITURES			212,734.57	275,606.01	29.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,866.43	(0.01)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,866.43	(0.01)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,936.30	189,802.73	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,936.30	189,802.73	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,936.30	189,802.73	2.1%
2) Ending Balance, June 30 (E + F1e)			189,802.73	189,802.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,802.73	189,802.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	216,001.00	225,006.00	4.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			216,001.00	225,006.00	4.2%



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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	600.00	600.00	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	50,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>600.00</b>	<b>50,600.00</b>	<b>8333.3%</b>
<b>TOTAL, REVENUES</b>			<b>216,601.00</b>	<b>275,606.00</b>	<b>27.2%</b>

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	24,991.23	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,571.97	29,192.75	-4.5%
Other Certificated Salaries		1900	29,930.50	28,619.60	-4.4%
TOTAL, CERTIFICATED SALARIES			85,493.70	57,812.35	-32.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,982.00	0.00	-100.0%
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	35,308.64	40,074.20	13.5%
Other Classified Salaries		2900	0.00	20,020.80	New
TOTAL, CLASSIFIED SALARIES			40,290.64	60,095.00	49.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,927.59	9,397.20	-32.5%
PERS		3201-3202	6,437.46	10,915.60	69.6%
OASDI/Medicare/Alternative		3301-3302	4,556.55	5,388.55	18.3%
Health and Welfare Benefits		3401-3402	17,236.85	21,505.74	24.8%
Unemployment Insurance		3501-3502	70.08	59.96	-14.4%
Workers' Compensation		3601-3602	2,668.70	2,659.91	-0.3%
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			44,897.23	49,926.96	11.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,510.45	6,500.00	330.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,635.91	43,090.43	399.0%
Noncapitalized Equipment		4400	0.00	8,000.00	New
TOTAL, BOOKS AND SUPPLIES			10,146.36	57,590.43	467.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,657.84	1,000.00	-78.5%
Dues and Memberships		5300	0.00	400.00	New
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	1,350.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	4,705.00	New
Professional/Consulting Services and Operating Expenditures		5800	14,373.00	24,831.45	72.8%
Communications		5900	3,009.80	3,809.80	26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,040.64	36,096.25	63.8%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%

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Form 11

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	9,866.00	14,085.02	42.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,866.00	14,085.02	42.8%
TOTAL, EXPENDITURES			212,734.57	275,606.01	29.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	216,001.00	225,006.00	4.2%
4) Other Local Revenue		8600-8799	600.00	50,600.00	8333.3%
5) TOTAL, REVENUES			216,601.00	275,606.00	27.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		67,195.51	117,953.15	75.5%
2) Instruction - Related Services	2000-2999		133,728.97	143,567.84	7.4%
3) Pupil Services	3000-3999		1,944.09	0.00	-100.0%
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		9,866.00	14,085.02	42.8%
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			212,734.57	275,606.01	29.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,866.43	(0.01)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,866.43	(0.01)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,936.30	189,802.73	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,936.30	189,802.73	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,936.30	189,802.73	2.1%
2) Ending Balance, June 30 (E + F1e)			189,802.73	189,802.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,802.73	189,802.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Exhibit: Restricted Balance Detail

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Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6391	Adult Education Block Grant Program	189,802.73	189,802.72
Total, Restricted Balance		189,802.73	189,802.72



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Child Development Fund  
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Form 12

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,343.00	120,317.00	-1.7%
4) Other Local Revenue		8600-8799	10,200.00	10,200.00	0.0%
5) TOTAL, REVENUES			132,543.00	130,517.00	-1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,430.93	89,678.25	-0.8%
3) Employee Benefits		3000-3999	32,113.03	33,059.15	2.9%
4) Books and Supplies		4000-4999	8,580.00	5,095.00	-40.6%
5) Services and Other Operating Expenditures		5000-5999	1,789.00	4,481.00	150.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,552.00	7,099.35	56.0%
9) TOTAL, EXPENDITURES			137,464.96	139,412.75	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,921.96)	(8,895.75)	80.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,921.96	15,895.74	33.3%
b) Transfers Out		7600-7629	7,000.00	7,000.00	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			4,921.96	8,895.74	80.7%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(0.01)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,513.41	13,513.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,513.41	13,513.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,513.41	13,513.41	0.0%
2) Ending Balance, June 30 (E + F1e)			13,513.41	13,513.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,159.69	13,159.68	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	353.72	353.72	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%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	122,343.00	120,317.00	-1.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			122,343.00	120,317.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,600.00	9,600.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,200.00	10,200.00	0.0%
<b>TOTAL, REVENUES</b>			132,543.00	130,517.00	-1.5%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	69,686.05	66,748.07	-4.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	17,716.87	19,673.00	11.0%
Clerical, Technical and Office Salaries		2400	3,028.01	3,257.18	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			90,430.93	89,678.25	-0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,539.00	3,202.76	26.1%
PERS		3201-3202	5,904.86	6,839.15	15.8%
OASDI/Medicare/Alternative		3301-3302	6,973.29	5,703.20	-18.2%
Health and Welfare Benefits		3401-3402	15,256.49	15,227.75	-0.2%
Unemployment Insurance		3501-3502	75.72	55.19	-27.1%
Workers' Compensation		3601-3602	1,363.67	2,031.10	48.9%
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			32,113.03	33,059.15	2.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,508.00	3,695.00	-18.0%
Noncapitalized Equipment		4400	4,072.00	1,400.00	-65.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,580.00	5,095.00	-40.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	755.00	1,280.00	69.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25.00	25.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	988.00	3,176.00	221.5%
Communications		5900	21.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,789.00	4,481.00	150.5%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,552.00	7,099.35	56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,552.00	7,099.35	56.0%
<b>TOTAL, EXPENDITURES</b>			137,464.96	139,412.75	1.4%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,921.96	15,895.74	33.3%
(a) TOTAL, INTERFUND TRANSFERS IN			11,921.96	15,895.74	33.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	7,000.00	7,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,000.00	7,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			4,921.96	8,895.74	80.7%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,343.00	120,317.00	-1.7%
4) Other Local Revenue		8600-8799	10,200.00	10,200.00	0.0%
5) TOTAL, REVENUES			132,543.00	130,517.00	-1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		104,942.56	102,202.32	-2.6%
2) Instruction - Related Services	2000-2999		27,970.40	30,111.08	7.7%
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		4,552.00	7,099.35	56.0%
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			137,464.96	139,412.75	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,921.96)	(8,895.75)	80.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,921.96	15,895.74	33.3%
b) Transfers Out		7600-7629	7,000.00	7,000.00	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			4,921.96	8,895.74	80.7%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(0.01)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,513.41	13,513.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,513.41	13,513.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,513.41	13,513.41	0.0%
2) Ending Balance, June 30 (E + F1e)			13,513.41	13,513.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,159.69	13,159.68	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	353.72	353.72	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	2018-19
		Estimated Actuals	Budget
6105	Child Development: California State Preschool Program	0.69	0.68
6130	Child Development: Center-Based Reserve Account	13,159.00	13,159.00
Total, Restricted Balance		13,159.69	13,159.68

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,745.00	99,745.00	0.0%
3) Other State Revenue		8300-8599	5,636.00	5,636.00	0.0%
4) Other Local Revenue		8600-8799	510,738.00	510,738.00	0.0%
5) TOTAL, REVENUES			616,119.00	616,119.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,508.50	271,477.39	-1.5%
3) Employee Benefits		3000-3999	87,479.45	95,270.90	8.9%
4) Books and Supplies		4000-4999	325,118.94	321,366.57	-1.2%
5) Services and Other Operating Expenditures		5000-5999	24,017.15	24,017.15	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			712,124.04	712,132.01	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(96,005.04)	(96,013.01)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,013.00	96,013.00	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			96,013.00	96,013.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7.96	(0.01)	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649.25	657.21	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649.25	657.21	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649.25	657.21	1.2%
2) Ending Balance, June 30 (E + F1e)			657.21	657.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	657.21	657.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	99,745.00	99,745.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			99,745.00	99,745.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,636.00	5,636.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,636.00	5,636.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	498,457.00	498,240.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	231.00	231.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,050.00	12,267.00	1.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			510,738.00	510,738.00	0.0%
<b>TOTAL, REVENUES</b>			616,119.00	616,119.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	190,341.28	182,574.89	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	85,167.22	88,902.50	4.4%
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			275,508.50	271,477.39	-1.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,168.82	34,218.62	25.9%
OASDI/Medicare/Alternative		3301-3302	21,192.25	20,768.02	-2.0%
Health and Welfare Benefits		3401-3402	33,286.14	34,013.13	2.2%
Unemployment Insurance		3501-3502	147.14	135.74	-7.7%
Workers' Compensation		3601-3602	5,685.10	6,135.39	7.9%
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			87,479.45	95,270.90	8.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,572.89	40,820.52	-8.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	280,546.05	280,546.05	0.0%
TOTAL, BOOKS AND SUPPLIES			325,118.94	321,366.57	-1.2%

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Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,213.00	1,213.00	0.0%
Dues and Memberships		5300	165.60	165.60	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	17,850.00	17,850.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,547.20)	(2,547.20)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,035.75	7,035.75	0.0%
Communications		5900	300.00	300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,017.15	24,017.15	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			712,124.04	712,132.01	0.0%



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Form 13

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	80,013.00	80,013.00	0.0%
Other Authorized Interfund Transfers In		8919	16,000.00	16,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			96,013.00	96,013.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			96,013.00	96,013.00	0.0%

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Cafeteria Special Revenue Fund  
Expenditures by Function

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Form 13

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,745.00	99,745.00	0.0%
3) Other State Revenue		8300-8599	5,636.00	5,636.00	0.0%
4) Other Local Revenue		8600-8799	510,738.00	510,738.00	0.0%
5) TOTAL, REVENUES			616,119.00	616,119.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		712,124.04	712,132.01	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			712,124.04	712,132.01	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(96,005.04)	(96,013.01)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,013.00	96,013.00	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			96,013.00	96,013.00	0.0%

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Expenditures by Function

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Form 13

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7.96	(0.01)	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649.25	657.21	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649.25	657.21	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649.25	657.21	1.2%
2) Ending Balance, June 30 (E + F1e)			657.21	657.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	657.21	657.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	657.21	657.20
Total, Restricted Balance		657.21	657.20

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Deferred Maintenance Fund  
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Form 14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	13,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	104,500.00	0.00	-100.0%
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			118,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(113,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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Form 14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(113,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	675,043.88	562,043.88	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			675,043.88	562,043.88	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			675,043.88	562,043.88	-16.7%
2) Ending Balance, June 30 (E + F1e)			562,043.88	562,043.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,688.00	141,688.00	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	420,355.88	420,355.88	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%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	5,000.00	0.00	-100.0%
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			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%



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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%

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Form 14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	13,500.00	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%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	98,000.00	0.00	-100.0%
Equipment		6400	6,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,500.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			118,000.00	0.00	-100.0%

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Expenditures by Object

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Form 14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Coronado Unified  
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Expenditures by Function

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Form 14

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		118,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(113,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Coronado Unified  
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July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Function

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Form 14

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(113,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	675,043.88	562,043.88	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			675,043.88	562,043.88	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			675,043.88	562,043.88	-16.7%
2) Ending Balance, June 30 (E + F1e)			562,043.88	562,043.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,688.00	141,688.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	420,355.88	420,355.88	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%

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Exhibit: Restricted Balance Detail

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Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code	141,688.00	141,688.00
Total, Restricted Balance		141,688.00	141,688.00

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Special Reserve Fund for Other Than Capital Outlay Projects  
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Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,000.00	0.00	-100.0%
5) TOTAL, REVENUES			18,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	190,000.00	5.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	190,000.00	5.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			198,000.00	190,000.00	-4.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,601,680.36	2,799,680.36	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,601,680.36	2,799,680.36	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,601,680.36	2,799,680.36	7.6%
2) Ending Balance, June 30 (E + F1e)			2,799,680.36	2,989,680.36	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,799,680.36	2,989,680.36	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	0.00	-100.0%
TOTAL, REVENUES			18,000.00	0.00	-100.0%

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Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	180,000.00	190,000.00	5.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,000.00	190,000.00	5.6%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			180,000.00	190,000.00	5.6%

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

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Form 17

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,000.00	0.00	-100.0%
5) TOTAL, REVENUES			18,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	190,000.00	5.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	190,000.00	5.6%

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form 17

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			198,000.00	190,000.00	-4.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,601,680.36	2,799,680.36	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,601,680.36	2,799,680.36	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,601,680.36	2,799,680.36	7.6%
2) Ending Balance, June 30 (E + F1e)			2,799,680.36	2,989,680.36	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,799,680.36	2,989,680.36	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Coronado Unified  
San Diego County

July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

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Form 17

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
		0.00	0.00
Total, Restricted Balance			

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	466,117.63	579,787.00	24.4%
5) TOTAL, REVENUES			466,117.63	579,787.00	24.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	204,898.57	243,301.58	18.7%
3) Employee Benefits		3000-3999	58,532.01	59,607.84	1.8%
4) Books and Supplies		4000-4999	85,810.07	77,552.00	-9.6%
5) Services and Other Operating Expenditures		5000-5999	202,698.85	199,325.59	-1.7%
6) Capital Outlay		6000-6999	18,830.08	0.00	-100.0%
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			570,769.58	579,787.01	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(104,651.95)	(0.01)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,651.95)	(0.01)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,285.48	4,633.53	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,285.48	4,633.53	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,285.48	4,633.53	-95.8%
2) Ending Balance, June 30 (E + F1e)			4,633.53	4,633.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,633.53	4,633.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New



Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

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Form 19

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

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	750.00	750.00	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	465,367.63	579,037.00	24.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			466,117.63	579,787.00	24.4%
<b>TOTAL, REVENUES</b>			466,117.63	579,787.00	24.4%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	80,056.94	83,574.00	4.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	124,841.63	159,727.58	27.9%
TOTAL, CLASSIFIED SALARIES			204,898.57	243,301.58	18.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,265.66	17,355.20	6.7%
OASDI/Medicare/Alternative		3301-3302	17,475.71	18,612.57	6.5%
Health and Welfare Benefits		3401-3402	20,198.98	18,019.80	-10.8%
Unemployment Insurance		3501-3502	114.22	121.65	6.5%
Workers' Compensation		3601-3602	4,477.44	5,498.62	22.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,532.01	59,607.84	1.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,704.07	70,052.00	-8.7%
Noncapitalized Equipment		4400	6,178.00	7,500.00	21.4%
Food		4700	2,928.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			85,810.07	77,552.00	-9.6%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,372.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	128,222.63	138,592.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,614.00	46,183.00	-5.0%
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	22,490.22	13,950.59	-38.0%
Communications		5900	0.00	600.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,698.85	199,325.59	-1.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	18,830.08	0.00	-100.0%
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			18,830.08	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			570,769.58	579,787.01	1.6%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)</b>			0.00	0.00	0.0%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Function

37 68031 0000000  
Form 19

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	466,117.63	579,787.00	24.4%
5) TOTAL, REVENUES			466,117.63	579,787.00	24.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,928.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		323,305.80	347,482.01	7.5%
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		244,535.78	232,305.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			570,769.58	579,787.01	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(104,651.95)	(0.01)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Expenditures by Function

37 68031 0000000  
Form 19

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,651.95)	(0.01)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,285.48	4,633.53	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,285.48	4,633.53	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,285.48	4,633.53	-95.8%
2) Ending Balance, June 30 (E + F1e)			4,633.53	4,633.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,633.53	4,633.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New

Coronado Unified  
San Diego County

July 1 Budget  
Foundation Special Revenue Fund  
Exhibit: Restricted Balance Detail

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Form 19

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00



Coronado Unified  
San Diego County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

37 68031 0000000  
Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	128,000.00	120,000.00	-6.3%
5) TOTAL, REVENUES			128,000.00	120,000.00	-6.3%
<b>B. EXPENDITURES</b>					
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	549,120.21	546,744.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			549,120.21	546,744.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(421,120.21)	(426,744.00)	1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	89,450.00	New
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	89,450.00	New

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37 68031 0000000  
Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(421,120.21)	(337,294.00)	-19.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,414.77	337,294.56	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,414.77	337,294.56	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,414.77	337,294.56	-55.5%
2) Ending Balance, June 30 (E + F1e)			337,294.56	0.56	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	337,294.56	0.56	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Interest		8660	8,000.00	6,400.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	120,000.00	113,600.00	-5.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			128,000.00	120,000.00	-6.3%
<b>TOTAL, REVENUES</b>			128,000.00	120,000.00	-6.3%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

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Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	244,120.21	231,744.00	-5.1%
Other Debt Service - Principal		7439	305,000.00	315,000.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			549,120.21	546,744.00	-0.4%
TOTAL, EXPENDITURES			549,120.21	546,744.00	-0.4%

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Form 25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	89,450.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	89,450.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	89,450.00	New

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San Diego County

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Capital Facilities Fund  
Expenditures by Function

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Form 25

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	128,000.00	120,000.00	-6.3%
5) TOTAL, REVENUES			128,000.00	120,000.00	-6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	549,120.21	546,744.00	-0.4%
10) TOTAL, EXPENDITURES			549,120.21	546,744.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(421,120.21)	(426,744.00)	1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	89,450.00	New
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	89,450.00	New



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Form 25

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(421,120.21)	(337,294.00)	-19.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,414.77	337,294.56	-55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,414.77	337,294.56	-55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,414.77	337,294.56	-55.5%
2) Ending Balance, June 30 (E + F1e)			337,294.56	0.56	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	337,294.56	0.56	-100.0%
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	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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Form 35

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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Form 35

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.65	0.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.65)	(0.65)	0.0%

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Form 35

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

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Form 35

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.65	0.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.65)	(0.65)	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	0.65	0.65
Total, Restricted Balance		0.65	0.65

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,400,653.00	2,325,653.00	-3.1%
5) TOTAL, REVENUES			2,400,653.00	2,325,653.00	-3.1%
<b>B. EXPENDITURES</b>					
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	331,635.09	632,552.44	90.7%
5) Services and Other Operating Expenditures		5000-5999	389,617.55	432,465.85	11.0%
6) Capital Outlay		6000-6999	486,820.02	568,039.93	16.7%
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			1,208,072.66	1,633,058.22	35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,192,580.34	692,594.78	-41.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,225,330.74	2,859,736.37	28.5%
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			(2,225,330.74)	(2,859,736.37)	28.5%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,032,750.40)	(2,167,141.59)	109.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,476,796.32	9,444,045.92	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,476,796.32	9,444,045.92	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,476,796.32	9,444,045.92	-9.9%
2) Ending Balance, June 30 (E + F1e)			9,444,045.92	7,276,904.33	-22.9%
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	74,602.00	2,370,255.00	3077.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,369,443.92	4,906,649.33	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,295,653.00	2,295,653.00	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	30,000.00	30,000.00	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	75,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400,653.00	2,325,653.00	-3.1%
TOTAL, REVENUES			2,400,653.00	2,325,653.00	-3.1%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	276,328.55	278,688.79	0.9%
Noncapitalized Equipment		4400	55,306.54	353,863.65	539.8%
TOTAL, BOOKS AND SUPPLIES			331,635.09	632,552.44	90.7%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	339,966.15	336,741.85	-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	49,651.40	95,724.00	92.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>389,617.55</b>	<b>432,465.85</b>	<b>11.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	36,950.00	36,950.00	0.0%
Land Improvements		6170	20,750.00	20,750.00	0.0%
Buildings and Improvements of Buildings		6200	226,247.30	176,373.35	-22.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	202,872.72	333,966.58	64.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>486,820.02</b>	<b>568,039.93</b>	<b>16.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,208,072.66</b>	<b>1,633,058.22</b>	<b>35.2%</b>

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	2,225,330.74	2,770,286.37	24.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	89,450.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			2,225,330.74	2,859,736.37	28.5%

Coronado Unified  
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July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

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Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,225,330.74)	(2,859,736.37)	28.5%

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Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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Form 40

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,400,653.00	2,325,653.00	-3.1%
5) TOTAL, REVENUES			2,400,653.00	2,325,653.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,208,072.66	1,633,058.22	35.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,208,072.66	1,633,058.22	35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,192,580.34	692,594.78	-41.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,225,330.74	2,859,736.37	28.5%
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			(2,225,330.74)	(2,859,736.37)	28.5%

Coronado Unified  
San Diego County

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Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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Form 40

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,032,750.40)	(2,167,141.59)	109.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,476,796.32	9,444,045.92	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,476,796.32	9,444,045.92	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,476,796.32	9,444,045.92	-9.9%
2) Ending Balance, June 30 (E + F1e)			9,444,045.92	7,276,904.33	-22.9%
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	74,602.00	2,370,255.00	3077.2%
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	9,369,443.92	4,906,649.33	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	74,602.00	2,370,255.00
Total, Restricted Balance		74,602.00	2,370,255.00



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July 1 Budget  
Foundation Permanent Fund  
Expenditures by Object

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Form 57

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	5,500.00	5,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	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			7,000.00	7,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,000.00)	(5,000.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Coronado Unified  
San Diego County

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Foundation Permanent Fund  
Expenditures by Object

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Form 57

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,000.00)	(5,000.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,660.36	286,660.36	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,660.36	286,660.36	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,660.36	286,660.36	-1.7%
2) Ending Balance, June 30 (E + F1e)			286,660.36	281,660.36	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	286,660.36	281,660.36	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Foundation Permanent Fund  
Expenditures by Object

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Form 57

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

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Foundation Permanent Fund  
Expenditures by Object

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	2,000.00	0.0%
<b>TOTAL, REVENUES</b>			2,000.00	2,000.00	0.0%

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Form 57

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,500.00	5,500.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			7,000.00	7,000.00	0.0%

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Form 57

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)</b>			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		7,000.00	7,000.00	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			7,000.00	7,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,000.00)	(5,000.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%



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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,000.00)	(5,000.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,660.36	286,660.36	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,660.36	286,660.36	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,660.36	286,660.36	-1.7%
2) Ending Balance, June 30 (E + F1e)			286,660.36	281,660.36	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	286,660.36	281,660.36	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	373,645.26	412,119.26	10.3%
5) TOTAL, REVENUES			373,645.26	412,119.26	10.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	107,579.38	117,862.00	9.6%
2) Classified Salaries		2000-2999	196,888.19	181,916.70	-7.6%
3) Employee Benefits		3000-3999	127,334.65	140,390.12	10.3%
4) Books and Supplies		4000-4999	15,849.00	15,849.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,205.00	3,205.00	0.0%
6) Depreciation		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, EXPENSES			450,856.22	459,222.82	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,210.96)	(47,103.56)	-39.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,351.00	72,000.00	-32.9%
b) Transfers Out		7600-7629	20,921.96	24,895.74	19.0%
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			86,429.04	47,104.26	-45.5%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			9,218.08	0.70	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(9,217.18)	0.90	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(9,217.18)	0.90	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(9,217.18)	0.90	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.90	1.60	77.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.90	1.60	77.8%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	372,445.26	410,919.26	10.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			373,645.26	412,119.26	10.3%
<b>TOTAL, REVENUES</b>			373,645.26	412,119.26	10.3%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	107,579.38	117,862.00	9.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			107,579.38	117,862.00	9.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	154,000.16	139,836.39	-9.2%
Classified Support Salaries		2200	11,284.66	11,495.12	1.9%
Classified Supervisors' and Administrators' Salaries		2300	26,996.55	27,542.20	2.0%
Clerical, Technical and Office Salaries		2400	4,606.82	3,042.99	-33.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			196,888.19	181,916.70	-7.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	15,523.71	23,671.80	52.5%
PERS		3201-3202	28,840.77	24,171.24	-16.2%
OASDI/Medicare/Alternative		3301-3302	16,621.85	13,918.01	-16.3%
Health and Welfare Benefits		3401-3402	60,228.52	71,704.18	19.1%
Unemployment Insurance		3501-3502	152.23	149.89	-1.5%
Workers' Compensation		3601-3602	5,967.57	6,775.00	13.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,334.65	140,390.12	10.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,449.00	14,449.00	0.0%
Noncapitalized Equipment		4400	1,400.00	1,400.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,849.00	15,849.00	0.0%



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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	150.00	150.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,455.00	2,455.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,205.00	3,205.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			450,856.22	459,222.82	1.9%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	107,351.00	72,000.00	-32.9%
(a) TOTAL, INTERFUND TRANSFERS IN			107,351.00	72,000.00	-32.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	20,921.96	24,895.74	19.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,921.96	24,895.74	19.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			86,429.04	47,104.26	-45.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	373,645.26	412,119.26	10.3%
5) TOTAL, REVENUES			373,645.26	412,119.26	10.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		450,856.22	459,222.82	1.9%
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, EXPENSES			450,856.22	459,222.82	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(77,210.96)	(47,103.56)	-39.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,351.00	72,000.00	-32.9%
b) Transfers Out		7600-7629	20,921.96	24,895.74	19.0%
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			86,429.04	47,104.26	-45.5%

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Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			9,218.08	0.70	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(9,217.18)	0.90	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(9,217.18)	0.90	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(9,217.18)	0.90	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.90	1.60	77.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.90	1.60	77.8%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,842.05	2,842.05	2,940.43	2,792.05	2,792.05	2,842.05
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,842.05	2,842.05	2,940.43	2,792.05	2,792.05	2,842.05
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,842.05	2,842.05	2,940.43	2,792.05	2,792.05	2,842.05
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,682,108.55	301	0.00	303	14,682,108.55	305	0.00		307	14,682,108.55	309
2000 - Classified Salaries	5,565,082.46	311	0.00	313	5,565,082.46	315	79,664.15		317	5,485,418.31	319
3000 - Employee Benefits	9,408,968.15	321	247,999.00	323	9,160,969.15	325	37,503.33		327	9,123,465.82	329
4000 - Books, Supplies Equip Replace. (6500)	1,767,789.20	331	0.00	333	1,767,789.20	335	137,786.24		337	1,630,002.96	339
5000 - Services. . . & 7300 - Indirect Costs	5,695,881.84	341	51,470.00	343	5,644,411.84	345	2,125,985.29		347	3,518,426.55	349
TOTAL					36,820,361.20	365	TOTAL			34,439,422.19	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	12,116,776.10		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,409,316.55		380
3. STRS. . . . .	3101 & 3102	3,096,620.35		382
4. PERS. . . . .	3201 & 3202	253,688.05		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	293,951.17		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	2,404,913.24		385
7. Unemployment Insurance. . . . .	3501 & 3502	6,852.94		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	305,731.44		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		19,887,849.84		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		19,887,849.84		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		57.75%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	34,439,422.19
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,609,353.00	0.74%	24,791,357.00	0.68%	24,960,807.00
2. Federal Revenues	8100-8299	1,504,060.08	0.00%	1,504,060.00	0.00%	1,504,060.00
3. Other State Revenues	8300-8599	1,503,229.00	-64.99%	526,229.00	0.00%	526,229.00
4. Other Local Revenues	8600-8799	2,593,363.66	0.00%	2,593,364.00	0.00%	2,593,364.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,770,286.37	20.03%	3,325,281.00	14.75%	3,815,831.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,531,414.08)	0.00%	(5,531,414.00)	0.00%	(5,531,414.00)
6. Total (Sum lines A1 thru A5c)		27,448,878.03	-0.87%	27,208,877.00	2.43%	27,868,877.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,141,582.78		12,191,582.78
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,141,582.78	0.41%	12,191,582.78	0.41%	12,241,582.78
2. Classified Salaries						
a. Base Salaries				3,898,748.47		3,958,748.47
b. Step & Column Adjustment				60,000.00		60,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,898,748.47	1.54%	3,958,748.47	1.52%	4,018,748.47
3. Employee Benefits	3000-3999	6,430,373.74	8.24%	6,960,373.00	8.05%	7,520,373.00
4. Books and Supplies	4000-4999	1,409,490.83	-63.85%	509,490.00	0.00%	509,490.00
5. Services and Other Operating Expenditures	5000-5999	3,597,671.81	0.00%	3,597,672.00	0.00%	3,597,672.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(372,002.60)	0.00%	(372,002.60)	0.00%	(372,002.60)
9. Other Financing Uses						
a. Transfers Out	7600-7629	342,013.00	0.00%	342,013.00	0.00%	342,013.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,447,878.03	-0.95%	27,187,876.65	2.46%	27,857,876.65
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,000.00		21,000.35		11,000.35
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,622,993.95		2,623,993.95		2,644,994.30
2. Ending Fund Balance (Sum lines C and D1)		2,623,993.95		2,644,994.30		2,655,994.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,500,137.66				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,123,856.29				
2. Unassigned/Unappropriated	9790	0.00		2,644,994.30		2,655,994.65
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,623,993.95		2,644,994.30		2,655,994.65

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,123,856.29		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,644,994.30		2,655,994.65
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,123,856.29		2,644,994.30		2,655,994.65
<b>F. ASSUMPTIONS</b>						
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.						
The district projects declining enrollment and projects the need to reduce certificated FTE by 2 each year in line with this decrease.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	151,961.00	0.00%	151,961.00	0.00%	151,961.00
2. Federal Revenues	8100-8299	1,338,314.00	0.00%	1,338,314.00	0.00%	1,338,314.00
3. Other State Revenues	8300-8599	1,671,052.00	0.00%	1,671,052.00	0.00%	1,671,052.00
4. Other Local Revenues	8600-8799	1,321,224.00	0.00%	1,321,224.00	0.00%	1,321,224.00
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	5,531,414.08	0.00%	5,531,414.00	0.00%	5,531,414.00
6. Total (Sum lines A1 thru A5c)		10,013,965.08	0.00%	10,013,965.00	0.00%	10,013,965.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,540,525.77		2,540,525.77
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,540,525.77	0.00%	2,540,525.77	0.00%	2,540,525.77
2. Classified Salaries						
a. Base Salaries				1,666,333.99		1,666,333.99
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,666,333.99	0.00%	1,666,333.99	0.00%	1,666,333.99
3. Employee Benefits	3000-3999	2,978,594.41	0.00%	2,978,594.00	0.00%	2,978,594.00
4. Books and Supplies	4000-4999	358,298.37	0.00%	358,298.00	0.00%	358,298.00
5. Services and Other Operating Expenditures	5000-5999	2,119,394.40	0.00%	2,119,394.00	0.00%	2,119,394.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	350,818.23	0.00%	350,818.23	0.00%	350,818.23
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,013,965.17	0.00%	10,013,963.99	0.00%	10,013,963.99
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(0.09)		1.01		1.01
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		792,359.04		792,358.95		792,359.96
2. Ending Fund Balance (Sum lines C and D1)		792,358.95		792,359.96		792,360.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	792,359.10		792,359.96		792,360.97
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.15)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		792,358.95		792,359.96		792,360.97

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,761,314.00	0.74%	24,943,318.00	0.68%	25,112,768.00
2. Federal Revenues	8100-8299	2,842,374.08	0.00%	2,842,374.00	0.00%	2,842,374.00
3. Other State Revenues	8300-8599	3,174,281.00	-30.78%	2,197,281.00	0.00%	2,197,281.00
4. Other Local Revenues	8600-8799	3,914,587.66	0.00%	3,914,588.00	0.00%	3,914,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,770,286.37	20.03%	3,325,281.00	14.75%	3,815,831.00
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)		37,462,843.11	-0.64%	37,222,842.00	1.77%	37,882,842.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,682,108.55		14,732,108.55
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,682,108.55	0.34%	14,732,108.55	0.34%	14,782,108.55
2. Classified Salaries						
a. Base Salaries				5,565,082.46		5,625,082.46
b. Step & Column Adjustment				60,000.00		60,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,565,082.46	1.08%	5,625,082.46	1.07%	5,685,082.46
3. Employee Benefits	3000-3999	9,408,968.15	5.63%	9,938,967.00	5.63%	10,498,967.00
4. Books and Supplies	4000-4999	1,767,789.20	-50.91%	867,788.00	0.00%	867,788.00
5. Services and Other Operating Expenditures	5000-5999	5,717,066.21	0.00%	5,717,066.00	0.00%	5,717,066.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,184.37)	0.00%	(21,184.37)	0.00%	(21,184.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	342,013.00	0.00%	342,013.00	0.00%	342,013.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,461,843.20	-0.69%	37,201,840.64	1.80%	37,871,840.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		999.91		21,001.36		11,001.36
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,415,352.99		3,416,352.90		3,437,354.26
2. Ending Fund Balance (Sum lines C and D1)		3,416,352.90		3,437,354.26		3,448,355.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	792,359.10		792,359.96		792,360.97
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	1,500,137.66		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,123,856.29		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.15)		2,644,994.30		2,655,994.65
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,416,352.90		3,437,354.26		3,448,355.62

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,123,856.29		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,644,994.30		2,655,994.65
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.15)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,123,856.14		2,644,994.30		2,655,994.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		7.11%		7.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,792.05		2,742.00		2,680.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,461,843.20		37,201,840.64		37,871,840.64
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,461,843.20		37,201,840.64		37,871,840.64
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,123,855.30		1,116,055.22		1,136,155.22
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,123,855.30		1,116,055.22		1,136,155.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,182.80)	0.00	(21,184.37)				
Other Sources/Uses Detail					2,770,286.37	342,013.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,705.00	0.00	14,085.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25.00	0.00	7,099.35	0.00				
Other Sources/Uses Detail					15,895.74	7,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,547.20)	0.00	0.00				
Other Sources/Uses Detail					96,013.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					190,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					89,450.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,859,736.37		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					72,000.00	24,895.74		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,730.00	(4,730.00)	21,184.37	(21,184.37)	3,233,645.11	3,233,645.11		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	3,057	3,057		
Charter School				
<b>Total ADA</b>	<b>3,057</b>	<b>3,057</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	3,025	3,025		
Charter School				
<b>Total ADA</b>	<b>3,025</b>	<b>3,025</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,938	2,940		
Charter School		0		
<b>Total ADA</b>	<b>2,938</b>	<b>2,940</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,842			
Charter School	0			
<b>Total ADA</b>	<b>2,842</b>			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	3,150	3,150		
Charter School				
<b>Total Enrollment</b>	<b>3,150</b>	<b>3,150</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	3,064	3,064		
Charter School				
<b>Total Enrollment</b>	<b>3,064</b>	<b>3,064</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	3,066	2,946		
Charter School				
<b>Total Enrollment</b>	<b>3,066</b>	<b>2,946</b>	<b>3.9%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	2,896			
Charter School				
<b>Total Enrollment</b>	<b>2,896</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The district experienced a significant decline in enrollment for the 2017-18 fiscal year. A few factors contributed to this decline including a military housing project that displaced families and prevented others from moving into district boundaries. The project is expected to be completed by the summer of 2019. The district projects a continued decline in enrollment and is hoping to offset these impacts through the acceptance of interdistrict transfers.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	3,057	3,150	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,057</b>	<b>3,150</b>	<b>97.0%</b>
Second Prior Year (2016-17)			
District Regular	2,938	3,064	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,938</b>	<b>3,064</b>	<b>95.9%</b>
First Prior Year (2017-18)			
District Regular	2,842	2,946	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,842</b>	<b>2,946</b>	<b>96.5%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,792	2,896		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,792</b>	<b>2,896</b>	<b>96.4%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,742	2,846		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,742</b>	<b>2,846</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,692	2,796		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,692</b>	<b>2,796</b>	<b>96.3%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		24,609,353.00	24,791,357.00	24,960,807.00

  

		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	2,940.43	2,842.05	2,792.00	2,742.00
b.	Prior Year ADA (Funded)		2,940.43	2,842.05	2,792.00
c.	Difference (Step 1a minus Step 1b)		(98.38)	(50.05)	(50.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-3.35%	-1.76%	-1.79%

  

		Prior Year LCFF Funding	COLA percentage (if district is at target)	COLA amount (proxy for purposes of this criterion)	Gap Funding (if district is not at target)	Economic Recovery Target Funding (current year increment)	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	Percent Change Due to Funding Level (Step 2e divided by Step 2a)
Step 2 - Change in Funding Level		24,036,599.00	3.00%	721,097.97			721,097.97	3.00%
a.	Prior Year LCFF Funding	24,036,599.00						
b1.	COLA percentage (if district is at target)		3.00%					
b2.	COLA amount (proxy for purposes of this criterion)		2.57%	632,460.37			632,460.37	2.57%
c.	Gap Funding (if district is not at target)							
d.	Economic Recovery Target Funding (current year increment)							
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)						661,929.23	2.67%
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)							

  

		-0.35%	0.81%	0.88%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-0.35%	0.81%	0.88%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.35% to .65%	-1.19% to 1.81%	-1.12% to 1.88%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,446,163.97	3,446,163.97		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	24,007,578.00	24,609,353.00	24,791,357.00	24,960,807.00
District's Projected Change in LCFF Revenue:		2.51%	0.74%	0.68%
LCFF Revenue Standard:		-1.35% to .65%	-1.19% to 1.81%	-1.12% to 1.88%
Status:		Not Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The district experienced a significant decline in enrollment. While the LCFF is projected to be fully funded in 2018-19, any expected increases in funding are offset by the decline in enrollment.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	20,936,008.77	23,364,006.93	89.6%
Second Prior Year (2016-17)	21,812,282.67	25,508,579.72	85.5%
First Prior Year (2017-18)	22,004,236.59	25,907,734.27	84.9%
	Historical Average Ratio:		86.7%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	<b>83.7% to 89.7%</b>	<b>83.7% to 89.7%</b>	<b>83.7% to 89.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	22,470,704.99	27,105,865.03	82.9%	Not Met
1st Subsequent Year (2019-20)	23,110,704.25	26,845,863.65	86.1%	Met
2nd Subsequent Year (2020-21)	23,780,704.25	27,515,863.65	86.4%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted 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)

The district anticipates receiving one-time monies of approximately \$977K. In keeping with best practices, the district anticipates spending these monies to purchase instructional materials and textbooks, aligning one-time sources with one-time uses.



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.35%	0.81%	0.88%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.35% to 9.65%</b>	<b>-9.19% to 10.81%</b>	<b>-9.12% to 10.88%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.35% to 4.65%	-4.19% to 5.81%	-4.12% to 5.88%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	2,998,453.01		
Budget Year (2018-19)	2,842,374.08	-5.21%	No
1st Subsequent Year (2019-20)	2,842,374.00	0.00%	No
2nd Subsequent Year (2020-21)	2,842,374.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2017-18)	3,154,081.46		
Budget Year (2018-19)	3,174,281.00	0.64%	No
1st Subsequent Year (2019-20)	2,197,281.00	-30.78%	Yes
2nd Subsequent Year (2020-21)	2,197,281.00	0.00%	No

**Explanation:**  
(required if Yes)

The district anticipates receiving one-time monies in 2018-19 that will not be available in subsequent years.

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

First Prior Year (2017-18)	3,986,520.92		
Budget Year (2018-19)	3,914,587.66	-1.80%	No
1st Subsequent Year (2019-20)	3,914,588.00	0.00%	No
2nd Subsequent Year (2020-21)	3,914,588.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2017-18)	1,124,902.43		
Budget Year (2018-19)	1,767,789.20	57.15%	Yes
1st Subsequent Year (2019-20)	867,788.00	-50.91%	Yes
2nd Subsequent Year (2020-21)	867,788.00	0.00%	No

**Explanation:**  
(required if Yes)

The district anticipates receiving one-time monies in 2018-19 that will not be available in subsequent years. These monies are budgeted to be spent on instructional materials and textbooks.

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

First Prior Year (2017-18)	5,674,946.04		
Budget Year (2018-19)	5,717,066.21	0.74%	No
1st Subsequent Year (2019-20)	5,717,066.00	0.00%	No
2nd Subsequent Year (2020-21)	5,717,066.00	0.00%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2017-18)	10,139,055.39		
Budget Year (2018-19)	9,931,242.74	-2.05%	Met
1st Subsequent Year (2019-20)	8,954,243.00	-9.84%	Not Met
2nd Subsequent Year (2020-21)	8,954,243.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2017-18)	6,799,848.47		
Budget Year (2018-19)	7,484,855.41	10.07%	Not Met
1st Subsequent Year (2019-20)	6,584,854.00	-12.02%	Not Met
2nd Subsequent Year (2020-21)	6,584,854.00	0.00%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

The district anticipates receiving one-time monies in 2018-19 that will not be available in subsequent years.

**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 6A above and will also display in the explanation box below.

**Explanation:**

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

The district anticipates receiving one-time monies in 2018-19 that will not be available in subsequent years. These monies are budgeted to be spent on instructional materials and textbooks.

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

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

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

**7B. Calculating the District's Required Minimum Contribution**

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	37,461,843.20			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	37,461,843.20	1,123,855.30	1,026,666.93	Not Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	37,461,843.20			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	37,461,843.20	1,123,855.30	285,451.92	285,451.92

d. Required Minimum Contribution

2% of Total Current Year General  
Fund Expenditures and Other  
Financing Uses  
(Line 3c times 2%)

Required Minimum  
Contribution/  
Greater of: Lesser of 3% or  
2014-15 amount or 2%

749,236.86	749,236.86
------------	------------

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

1,026,666.93	N/A
--------------	-----

e. OMMA/RMA Contribution

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,123,855.30
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

The district expends funds related to RMA in other funds. A transfer will be made to meet this requirement.
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**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	2,601,680.36	1,095,468.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	247,296.20	2,513,780.21	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	(80,910.06)	(0.06)
e. Available Reserves (Lines 1a through 1d)	247,296.20	5,034,550.51	1,095,467.94
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,547,251.88	35,477,114.56	36,515,601.68
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	37,547,251.88	35,477,114.56	36,515,601.68
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	0.7%	14.2%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.2%</b>	<b>4.7%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	(2,990,583.87)	27,895,786.93	10.7%	Not Met
Second Prior Year (2016-17)	432,132.01	25,870,432.45	N/A	Met
First Prior Year (2017-18)	98,203.74	26,275,098.27	N/A	Met
Budget Year (2018-19) (Information only)	1,000.00	27,447,878.03		

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

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

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

**Explanation:**  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	5,083,242.00	5,083,242.07	N/A	Met
Second Prior Year (2016-17)	2,092,658.00	2,092,658.20	N/A	Met
First Prior Year (2017-18)	1,773,447.00	2,524,790.21	N/A	Met
Budget Year (2018-19) (Information only)	2,622,993.95			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,792	2,742	2,680
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,461,843.20	37,201,840.64	37,871,840.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	37,461,843.20	37,201,840.64	37,871,840.64
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,123,855.30	1,116,055.22	1,136,155.22
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,123,855.30</b>	<b>1,116,055.22</b>	<b>1,136,155.22</b>

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,123,856.29		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	2,644,994.30	2,655,994.65
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)	(0.15)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,123,856.14	2,644,994.30	2,655,994.65
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	7.11%	7.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,123,855.30</b>	<b>1,116,055.22</b>	<b>1,136,155.22</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

**Explanation:**  
(required if NOT met)



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(4,938,511.82)			
Budget Year (2018-19)	(5,531,414.08)	592,902.26	12.0%	Not Met
1st Subsequent Year (2019-20)	(5,531,414.00)	(0.08)	0.0%	Met
2nd Subsequent Year (2020-21)	(5,531,414.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	2,225,330.00			
Budget Year (2018-19)	2,770,286.37	544,956.37	24.5%	Not Met
1st Subsequent Year (2019-20)	3,325,281.00	554,994.63	20.0%	Not Met
2nd Subsequent Year (2020-21)	3,815,831.00	490,550.00	14.8%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	367,364.00			
Budget Year (2018-19)	342,013.00	(25,351.00)	-6.9%	Met
1st Subsequent Year (2019-20)	342,013.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	342,013.00	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 District's Projected Contributions, Transfers, and Capital Projects**

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

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

**Explanation:**  
(required if NOT met)

Contributions increased due to a number of factors. Because of the district's declining enrollment, funding for special education students through the SELPA decreased. Additionally, salary increases and projected increases to outside agencies are also projected to increase.

- 1b. NOT MET - The projected transfers in to 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 district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Transfers into the general fund are made in proportion to deficit spending. As deficit spending increases, transfers increase as well.

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)




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

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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)

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

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

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

Yes
-----

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

the district utilizes Funds in the Capital Facilities Fund (Fund 25) to satisfy Certificates of Participation (COP) payments. Revenue in that fund are trending downward and payments are ultimately paid by spending down the reserve in Fund 25 (approximately 2
--

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Certificated & Certificated Management Employees: The District provides retiree medical (including prescription drug benefits), dental, and vision benefits to eligible retirees and their eligible dependents to age 65 or Medicare eligibility, if earlier. Eligibility for retiree benefits requires retirement under SRTS/PERS on or after age 55 (changed from age 60 effective July 1, 2015) with at least 25 years of District eligible service. The District will pay for retiree only medical coverage. The District does not provide any financial contribution for coverage beyond age 65. Retirees can elect dependent medical coverage and dental and vision coverage on a self-paid basis. Some past retirees have retired under different provisions or early retirement incentives which may include lifetime benefits and annual caps on benefits. Classified and Classified Management & Other employees: The District provides retiree medical (including prescription drug benefits), dental, and vision benefits to eligible retirees and their eligible dependents to age 65 or Medicare eligibility, if earlier. Eligibility for retiree benefits requires retirement under STRS/PERS on or after age 55 with at least 15 years of District eligible services. The District will pay for retiree only medical coverage. The District does not provide any financial contribution for coverage beyond age 65.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

222,999

4. OPEB Liabilities

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

5,894,701.00

5,894,701.00

0.00

Actuarial

Jul 01, 2015

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

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

933,770.00	933,770.00	933,770.00
247,999.00	250,000.00	250,000.00
222,999.00	250,000.00	250,000.00
33	33	33

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	187.0	181.0	179.0	177.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

ACT and CUSD are still negotiating for the 2018-19 fiscal year and beyond.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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



**Negotiations Not Settled**

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

170,000

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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


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

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	157.0	157.0	157.0	157.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

Yes

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

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

**Negotiations Settled**

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

May 17, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 10, 2018

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

Yes

If Yes, date of budget revision board adoption:

Jun 07, 2018

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.5%	1.5%	1.5%

**Classified (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)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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	20.0	20.0	20.0	20.0

**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.

The district has not yet begun negotiations with management.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

30,000

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

**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)

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 21, 2017

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review

District: Coronado Unified School District  
CDS #: 37-68031

**Adopted Budget  
2018-19 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	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$1,500,138.71	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,989,680.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,489,818.71	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,123,855.29	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$3,365,963.42	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2017-18 Budget	Description of Need
01	General Fund/County School Service Fund	\$200,000.00	Site/Department Carryover from June 30, 2017
01	General Fund/County School Service Fund	\$176,283.42	Carryover of donations and other designated funds
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,989,680.00	BP 3050: The District will operate at a positive certification by keeping at least 5% of the operating budget in a Reserve for Economic Uncertainty (Fund 17) and increase that reserve by 0.5% of the General Fund expenditure budget. The Governing Board previously took action to approve the creation of an irrevocable trust. A resolution is being presented for first reading that seeks to transfer these funds into the irrevocable trust.
Total of Substantiated Needs		\$3,365,963.42	

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.





5/31/2018 17:47		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	USER INPUT AREA	Type: 2	July SY	August SY	Other Months SY	Fiscal Year
58	9111-9499 Assets (Excluding 9110 Cash)																2018 Second Interim					
59	9111-9199 Other Cash Equivalents	\$ -														\$ -			\$ -	\$ -	\$ -	\$ -
60	9200-9299 * Receivables (Excl. deferrals listed below)	2,994,140	157,334	582,765	1,131,042											1,871,140		1718 CF	-	-	-	1,871,140
61	9200-9299 Deferrals - Principal Apportionment	-														-			-	-	-	-
64	9200-9299 Receivables - Lottery	148,855	148,855													148,855			-	-	-	148,855
65	9300-9319 Temporary Loans / Due From	-														-			-	-	-	-
66	9320-9499 Other Assets	-														-			-	-	-	-
67																						
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 3,142,995	\$ 306,188	\$ 582,765	\$ 1,131,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,019,995			\$ -	\$ -	\$ -	\$ 2,019,995
69	* Note: Budget balance assumes inclusion of STRS on-behalf; "other state accrual" amount excluded from July - Sept accrual allocation																					
70	9500-9659 Current Liabilities																					
71	9500-9599 * Payables	\$ 3,112,913	\$ (994,956)	\$ (497,478)	\$ (497,478)											\$ (1,989,913)		1718 CF	\$ -	\$ -	\$ -	\$ (1,989,913)
72	9650-9659 Deferred Revenues	-														-			-	-	-	-
73																						
74	9500-9659 Change in Current Liabilities	\$ 3,112,913	\$ (994,956)	\$ (497,478)	\$ (497,478)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,989,913)			\$ -	\$ -	\$ -	\$ (1,989,913)
75																						
76	Multiple Other Activity																					
77	9793 Audit Adjustments															\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
78	9795 Other Restatements															-	-		-	-	-	-
79	7999 Expense Suspense															-	-		-	-	-	-
80	8999 Revenue Suspense															-	-		-	-	-	-
81	9910 Payroll Suspense															-	-		-	-	-	-
82	Treasury Reconciling Items															-	-		-	-	-	-
83																						
84	Multiple Total Other Activity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
85																						
86	Ending Balance WITHOUT Borrowing		\$ 8,425,492	\$ 9,073,900	\$ 10,723,692	\$ 10,609,665	\$ 8,197,699	\$ 7,113,008	\$ 8,520,754	\$ 7,982,879	\$ 6,699,617	\$ 5,911,461	\$ 5,316,603	\$ 4,356,657	\$ 6,456,067	\$ 6,456,067	\$ 7,321,034		\$ -	\$ -	\$ -	\$ -
87																						
89	Multiple Borrowing Activity																					
90	9640 TRAN / TTF Principal Amounts															\$ -			\$ -	\$ -	\$ -	\$ -
91	8660 TRAN / TTF Premium															-	-		-	-	-	-
92	5800 TRAN / TTF Issuance Cost & Interest															-	-		-	-	-	-
93	9135 & 9640 TRAN / TTF Repayment															-	-		-	-	-	-
94	9600-9619 Temporary Loans / Due To	-														-	-		-	-	-	-
95	9629-9649 Other Liabilities (Excluding TRANs)	-														-	-		-	-	-	-
96																						
97	Multiple Total Borrowing Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
98																						
99	9110 Ending Cash Balance		\$ 8,425,492	\$ 9,073,900	\$ 10,723,692	\$ 10,609,665	\$ 8,197,699	\$ 7,113,008	\$ 8,520,754	\$ 7,982,879	\$ 6,699,617	\$ 5,911,461	\$ 5,316,603	\$ 4,356,657	\$ 6,456,067	\$ 6,456,067						

17-18 Ending Cash Balance		6,216,798	6,864,438	7,495,775	7,954,102	5,407,896	3,652,350	5,096,056	11,776,043	9,320,265	8,060,310	6,848,511	6,004,900	7,321,451	
16-17 Ending Cash Balance		7,589,979	8,746,938	9,106,715	9,484,407	6,869,241	6,398,637	6,816,631	8,637,258	7,877,620	7,866,211	7,751,201	7,040,587	5,037,422	
15-16 Ending Cash Balance		9,311,445	10,676,217	11,728,189	12,257,288	9,936,478	10,667,652	10,055,715	14,140,633	12,538,972	12,428,950	11,842,163	10,573,538	5,702,317	
14-15 Ending Cash Balance		8,957,234	9,580,656	10,584,981	11,877,439	10,062,616	10,062,616	9,539,902	9,920,176	9,787,308	9,554,909	9,195,771	8,098,314	6,635,254	
13-14 Ending Cash Balance		8,863,390	9,015,046	9,737,699	10,692,604	8,770,214	8,770,214	8,203,266	8,626,513	8,759,349	8,611,234	7,638,845	5,758,155	4,078,880	
12-13 Ending Cash Balance		6,154,698	6,828,837	7,639,927	7,466,645	5,744,686	5,744,686	6,637,473	11,230,578	9,906,865	7,834,807	6,577,850	5,476,630	\$ 9,315,186	
11-12 Ending Cash Balance		3,214,125	4,103,530	5,978,786	4,113,270	3,854,405	3,854,405	2,786,027	7,017,555	5,353,818	5,353,818	5,353,818	2,578,995	832,730	
10-11 Ending Cash Balance		2,673,872	4,949,124	6,398,522	6,019,444	5,575,678		7,160,444	6,827,111	6,875,731	4,941,507	5,676,900	4,527,953	3,124,093	
09-10 Ending Cash Balance		6,054,178	4,777,597	4,125,789	5,114,656	5,695,869		7,353,387	5,392,271	4,131,118	3,488,248	2,996,917	2,468,411	1,679,500	
08-09 Ending Cash Balance		6,338,709	7,199,249	7,323,095	8,688,396	7,407,580		6,734,330	6,098,529	5,382,215	4,490,585	4,665,948	4,025,158	3,398,231	
07-08 Ending Cash Balance		2,939,394	3,388,614	4,133,416	5,107,168	5,170,361		4,373,214	4,429,390	5,517,873	5,507,901	7,401,670	5,641,509	3,860,878	
06-07 Ending Cash Balance		3,589,772	4,134,915	4,716,928	5,745,073	4,466,862		4,042,207	6,555,445	5,371,045	4,486,915	4,829,987	4,356,444	2,392,966	
05-06 Ending Cash Balance		5,003,717	3,797,624	4,292,126	4,775,238	3,245,411		2,914,652	3,671,488	3,963,561	3,095,936	3,356,975	2,771,387	1,306,499	
04-05 Ending Cash Balance		5,449,152	5,771,697	6,306,081	7,711,384	2,905,715		3,825,036	4,868,380	5,194,530	4,476,290	4,436,436	4,635,368	2,988,318	
District's authorizing signature															

CODE SOURCE DOCUMENT  
1213BD 2012/13 Adopted Budget  
1213CERT 2012/13 CDE Cetified Amount  
1011CERT 2010/11 DGS Cetified Amount  
AB MYP MYP from Adopted Budget SACS File  
E ESTIMATE

To Verify Beginning Balance		In Balance	In Balance	In Balance	In Balance	In Balance		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Beginning Bal Oracle:		7,321,451.36	8,425,492.48	9,073,900.36	10,723,692.37	10,609,665.25		8,197,698.86	8,520,753.65	7,982,878.71	6,699,617.45	5,911,460.79	5,316,602.82	4,356,657.48