

**Laytonville Unified School District
2018-19 June Budget**

BASIC INFORMATION

Enter District Name: **Laytonville Unified School Dist** (For Example: 010 Unified School District)
 Reporting Period: **2018-19 June Budget** (For Example: 2011-15 First Interim Budget)

Prior Reporting Period: **Second Interim** (For Example: June Budget)
 Prior Reporting Period Year: **2017/18** (For Example: 2014/15)
 Current Reporting Period: **June Budget** (For Example: First Interim)
 Current Year: **2018-19** (For Example: 2014/15)
 1st Subsequent Year: **2019-20** (For Example: 2015/16)
 2nd Subsequent Year: **2020-21** (For Example: 2016/17)

INSTRUCTIONS

The use of this workbook is intended to assist you with an easy and comprehensive presentation for your school district. It is designed to be a tool of the administrator to report on and evaluate and make, different ways to illustrate information to your reader.

1. You only need to fill out the:
Grey-Shaded Cells located on the Blue Tabs. The Blue Tabs should be filled out in numerical order.
 The 'Other Funds' tab should be filled out for all construction funds, and for others with significant balances or large changes.

2. This workbook is Protected. There is no password.
 It is protected so the formula's and link's aren't accidentally altered or deleted. If you want to access any of the formula's/link's etc. Simply go to Review > Unprotect Sheet.

3. Ready to Print? This workbook is laid out in a way, so that when you print you have a complete budget presentation.
 When you are ready to Print, change your print preferences from "Print Active Sheets" to "Print Entire Workbook."

3. Have Questions?

Please feel free to call or email Barbara Rhodes

Accountant (MCOE)

(707) 467

brhodes@mcoe.us

Maricopa County Office of Education

TREND DATA ENTRY

Historical data:	GENERAL FUND ONLY							
				Combined (Unrestricted + Restricted)			Unrestricted Only	
	ADA	CBEDS Enrollment	% Unduplicated	Total S&B	Total Expenditures	Ending Cash	Ending Fund Balance	Total Contributions
2006-07	374.2	325.0						
2007-08	356.2	403.0						
2008-09	353.6	386.0						
2009-10	367.2	404.0		3,516,786	4,283,666	747,859	1,193,473	68,839
2010-11	371.1	405.0		3,589,468	4,507,622	701,473	1,163,914	176,979
2011-12	373.1	406.0		3,670,811	4,728,414	512,859	1,071,224	186,103
2012-13	371.9	407.0		3,574,075	4,429,356	723,426	988,447	196,590
2013-14	376.4	410.0		3,570,627	4,330,554	894,876	1,276,866	151,451
2014-15	370.2	404.0		3,710,457	4,773,625	999,261	1,238,814	224,035
2015-16	363.3	398.0	0.7369	3,897,061	4,936,416	1,881,682	2,093,046	302,393
2016-17	361.0	392.0	0.7357	4,117,689	5,176,612	2,068,001	2,372,745	285,891
2017-18	346.5	375.0	0.7272	4,027,823	4,727,193	2,052,614	1,721,012	357,564

Criteria and Standards/LCFF Calculator data:

Second Interim	ADA	CBEDS Enrollment	% Unduplicated
2018-19	349.0	374.0	71.9%
2019-20	353.6	371.0	71.0%
2020-21	353.6	371.0	71.0%

June Budget	ADA	CBEDS Enrollment	% Unduplicated
2018-19	321.2	344.0	71.93%
2019-20	311.5	333.0	71.04%
2020-21	299.3	325.0	70.96%

Cash Projection and GL Payroll data:

	June Budget 2018-19	June Budget 2018-19
Cash Projection	1,639,812	365,201
A Month's Total Payroll Cost (Salary & Benefits):		

FINANCIAL DATA ENTRY

Enter figures in gray spaces below. Start with totals from SACS form 01, then add underlying detail lines.
 'Remaining' (= unexplained) for each category will calculate. 80% of each category should be explained.

General Fund Budget Information

SACS	Unrestricted			
	Second Interim	June Budget	MYP	MYP

Revenues	Object Range	detail from	2017-18	2018-19	2019-20	2020-21
GAP percentage rate			43.19%	100.00%		
Supplemental Concentration grant		res 0079	640,166	653,797	636,064	595,637
Transportation grant		res 0740	175,230	175,230	175,230	175,230
Remaining LCFF Funding			3,235,876	3,340,822	3,275,549	3,189,731
LCFF transfers out		8091	(19,603)	(19,603)	(19,603)	(19,603)
Total LCFF Funding	8010-8099		4,051,232	4,169,849	4,086,843	3,936,798
Impact Aid -Maintenance & Operations		obj 8110	30,150	30,150	30,150	30,150
MAA		res 0811	-	-	-	-
Other- District significant (specify)		specify	-	-	-	-
Remaining Federal Revenues			-	-	-	-
Total Federal Revenues	8100-8299		30,150	30,150	30,150	30,150
Lottery		res 1100	51,840	51,840	51,840	51,840
Mandate costs		obj 8550	65,724	132,915	13,000	13,000
Other- District significant (specify)		specify	-	-	-	-
Other- District significant (specify)		specify	-	-	-	-
Remaining State Revenues			500	500	500	500
Total State Revenues	8300-8599		118,064	185,253	65,340	65,340
CTE-ROP		res 0635	69,388	65,692	65,692	65,692
Interagency		res 0740	12,600	6,500	6,500	6,500
Leases/rentals		specify	13,100	11,000	11,000	11,000
Remaining Local Revenues			44,290	51,700	51,700	51,700
Total Local Revenues	8600-8799		138,378	134,892	134,892	134,892
Total Revenues			4,337,824	4,520,144	4,317,225	4,161,180
Expenditures						
Step and column increases					20,129	26,146
Retirement savings					(109,478)	-
Supplemental Concentration grant		res 0079	288,591	288,442	247,310	249,783
CTE-ROP		res 0635	47,708	31,072	31,072	31,072
EPA		res 1400	236,497	135,759	67,266	61,330
General fund		res 0000	1,270,218	1,379,245	1,384,533	1,414,142
Remaining (Base) Salary expense			-	-	-	-
Total Certificated Salaries	1000-1999		1,835,014	1,834,518	1,730,181	1,756,327
Step and column increases					11,051	10,927
Retirement savings						
Supplemental Concentration grant		res 0079	199,509	181,524	175,839	177,598
Transportation		res 0740	99,812	68,015	69,365	70,057
Lottery		res 1100	28,200	28,200	28,200	28,200
General fund		res 0000	397,126	432,989	441,649	453,570
MAA		res 0811	19,386	23,126	33,948	34,273
Remaining (Base) Salary expense			-	-	-	-
Total Classified Salaries	2000-2999		744,313	733,834	749,001	763,698
Step and column increases						
Retirement savings						
STRS rate			14.43%	16.29%	18.13%	19.10%
PERS rate			15.531%	18.062%	20.8%	23.5%
STRS rate increase			33,563	33,939	32,008	17,387
PERS rate increase			12,266	18,574	29,308	20,536
Supplemental Concentration grant		res 0079	168,286	162,353	150,862	154,634
Transportation		res 0740	42,674	28,642	28,707	30,142
CTE-ROP		res 0635	15,621	12,294	12,928	13,562
General fund		res 0000	682,027	690,978	731,449	751,671
MAA		res 0811	14,689	18,860	21,717	23,017
Remaining (Base) Benefits expense			17,779	5,021	337	24
Total Benefits & Taxes	3000-3999		926,387	916,088	946,000	973,050
Supplemental Concentration grant		res 0079	19,752	11,150	14,000	12,000
Athletics		func 4200	10,300	9,300	10,000	10,000
Technology			20,500	20,500	20,000	20,000
Custodial and Maintenance		func 8XXXX	22,461	22,060	20,000	20,000
Transportation		res 0740	75,566	71,297	47,500	47,500
Instructional supplies		res 0000	140,350	155,493	115,793	100,000
Security cameras		res 0000	35,000	40,000	-	-
Local projects		district defined	22,312	17,854	-	-
Remaining Materials			14,298	7,295	307	-
Total Materials & Supplies	4000-4999		360,539	354,949	227,500	209,500
Supplemental Concentration grant		res 0079	40,005	22,834	25,000	24,000
Legal		obj 5802	5,750	5,750	5,750	5,750
Insurance		obj 5450	35,152	36,080	36,000	36,000
Utilities		obj 5510-5540	191,651	199,651	191,000	191,000
Board and Superintendent		func 7100-10	17,040	19,040	15,500	15,500
Technology		func 7700	35,000	35,000	35,000	35,000
Custodial and Maintenance		func 8XXXX	3,500	3,500	2,000	2,000
Travel/conference		obj 5200	6,450	5,500	7,500	7,000
Transportation		res 0740	(7,061)	19,959	(4,000)	(4,800)
Repairs/leases		obj 5600	20,500	19,250	17,000	17,500
Other Contracted services		obj 5800	58,076	125,000	90,000	81,000
Remaining Services			21,650	5,240	1,250	-
Total Operating Expenditure	5000-5999		427,713	487,724	422,000	410,750
Capital Outlay	6000-6599		73,000	-	-	-
Other Outgo	7xxx's		-	-	-	-
Indirect Costs	7300-7399		(47,571)	(43,768)	(42,300)	(42,500)
Total Expenditures			4,319,395	4,281,365	4,032,182	4,070,825
Revenue less Expenditures			18,429	238,779	285,043	90,355
Other Sources/Uses						
Transfers In	8910-8979					
Contributions	8980-8999		(334,493)	(389,552)	(359,552)	(359,552)
Transfers Out	7610-7699		(74,847)	(16,000)	(18,000)	(18,000)

Total Other Sources			(409,250)	(375,552)	(377,552)	(377,552)
Change in Fund Balance			(390,821)	(136,773)	(92,509)	(287,197)
Beg Fund Bal			2,010,833	1,620,012	1,483,239	1,390,730

Adjustments						
Ad Beg Fund Bal			2,010,833	1,620,012	1,483,239	1,390,730
End Fund Bal			1,620,012	1,483,239	1,390,730	1,105,533
Non Spendable			5,000	5,000	5,000	5,000
Restricted						
Committed			364,803	336,248	320,000	320,000
Assigned			1,007,007	917,826	845,730	558,533
REU			243,202	224,165	220,000	220,000
Unassigned			-	-	-	-

Total Supplemental & Concentration Revenue 640,106 653,797 636,064 595,837

Total Supplemental & Concentration Expense 708,223 666,303 613,011 618,015

		Restricted				
Revenues	SACS Object Range	detail from	Second Interim 2017/18	June Budget 2018-19	MYP 2019-20	MYP 2020-21
Total LCFF Funding	8010-8099					
Title I		res 3010	152,275	156,559	160,000	160,000
Title II		res 4035	23,396	19,155	19,500	19,500
Special Education		res 3310	67,924	69,570	67,175	67,175
Title VI REAP		res 5826	16,000	16,000	16,000	16,000
EHCY		res 5630	15,381	-	-	-
Title VII Indian Ed		res 4510	14,303	17,063	17,063	17,063
Remaining Federal Revenues			3,850	3,550	3,262	3,262
Total Federal Revenues	8100-8299		293,129	281,897	283,000	283,000
Lottery		res 6300	16,200	16,200	16,200	16,200
After School Education (ASES)		res 6012	71,663	71,663	71,663	71,663
ASES transportation		res 6013	15,000	15,000	15,000	15,000
CTE Incentive grant		res 6387	92,405	53,186	-	-
Clean Energy		res 6230	54,559	-	-	-
STRS On Behalf		res 7690	158,619	167,628	172,000	174,000
SUMS		res 9129	17,000	8,000	-	-
Remaining State Revenues			-	-	-	-
Total State Revenues	8300-8599		425,446	331,677	274,863	276,863
Special Education		res 6500	235,299	235,155	230,000	230,000
Sp Ed interagency		res 6500	-	-	-	-
Sp Ed direct service		res 9077	14,400	14,400	14,444	14,200
Healthy Start		res 9010	24,173	27,287	27,500	27,750
First Five		res 9010	35,299	28,515	28,875	29,650
Remaining Local Revenues			2,600	2,600	2,600	2,600
Total Local Revenues	8600-8799		311,771	307,957	303,419	303,600
Total Revenues			1,030,346	921,531	861,282	863,463
Expenditures						
Step and column increases					2,439	2,479
Retirement savings						
Title I		res 3010	39,595	23,947	64,382	65,000
Sp Ed		res 6500	159,691	166,682	168,000	169,955
Title II		res 4035	9,796	8,233	8,350	8,500
Educator Effectiveness		res 6264	9,000	-	-	-
Direct service		res 9077	14,400	14,400	14,444	14,200
CTE Incentive grant		res 6387	10,000	5,000	-	-
SUMS		res 9129	6,775	3,010	-	-
Remaining (Base) Salary expense			7,175	3,010	-	-
Total Certificated Salaries	1000-1999		249,657	231,272	255,176	257,655
Step and column increases					2,319	2,000
Retirement savings						
Title I		res 3010	45,566	49,622	50,000	50,030
Sp Ed		res 3310	51,230	54,008	54,508	54,508
Sp Ed		res 6500	66,982	61,243	61,750	65,000
Title VI REAP		res 5826	7,413	8,269	8,350	8,425
After School Education (ASES)		res 6012/6013	9,863	45,431	47,000	47,000
OMM		res 8150	37,053	37,924	38,800	39,700
Healthy Start		res 9010	20,089	15,576	16,000	16,400
First Five		res 9010	25,690	18,288	18,750	19,250
Remaining (Base) Salary expense			9,716	7,530	9,908	8,988
Total Classified Salaries	2000-2999		273,622	297,891	304,166	310,201
Step and column increases						
Retirement savings						
STRS rate			14.43%	16.28%	18.13%	19.10%
PERS rate			15.531%	18.00%	20.8%	23.5%
STRS rate increase			4,492	4,045	4,721	4,767
PERS rate increase			5,453	7,447	8,523	8,245
Title I		res 3010	26,219	23,528	36,000	37,000
Sp Ed		res 3310	13,062	15,562	15,175	15,175
Title II		res 4035	11,518	9,118	9,200	9,250
Title VI REAP		res 5826	5,380	6,213	6,200	6,320
After School Education (ASES)		res 6012/13	7,959	18,042	18,750	19,250
Sp Ed		res 6500	106,280	91,962	92,400	92,750
STRS On Behalf		res 7690	158,619	167,628	172,000	174,000
OMM		res 8150	18,662	23,136	23,800	24,250
Healthy Start		res 9010	9,084	10,522	10,800	11,100
First Five		res 9010	10,895	10,227	11,093	11,150
Remaining (Base) Benefits expense			9,286	2,854	4,492	3,755
Total Benefits & Taxes	3000-3999		376,964	378,792	400,000	404,000

Lottery		res 6300	16,200	16,200	16,200	16,200
After School Education (ASES)		res 6012	7,325	7,241	7,200	7,200
OMM		res 8150	18,454	28,000	28,000	23,000
Title I		res 3010	5,324	9,000	1,000	1,000
Special Education		res 3310	5,612	-	-	-
EHCY		res 5630	4,815	-	-	-
CTE Incentive grant		res 6387	49,125	44,732	40,710	-
Clean Energy		res 6230	94,336	-	-	-
Remaining Materials			14,436	6,032	1,800	100
Total Materials & Supplies	4000-4999		213,627	111,205	95,000	47,500
Title I		res 3010	29,447	44,038	1,000	1,000
Title VII Indian Ed		res 4510	6,255	5,810	5,700	5,700
After School Education (ASES)		res 6012	43,166	7,667	7,500	7,500
Frontier grant		res 6013	14,500	4,500	4,500	4,500
Clean Energy		res 6230	54,559	-	-	-
Educator Effectiveness		res 6264	9,569	-	-	-
CTE Incentive grant		res 6387	24,220	-	-	-
Sp Ed		res 6500	108,973	121,395	121,395	121,395
OMM		res 8150	18,024	35,659	32,000	32,000
College Readiness		res 7338	23,892	29,600	-	-
SUMS		res 9129	8,000	5,986	-	-
Remaining Services			18,405	3,000	6,000	6,000
Total Operating Expenditures	5000-5999		359,010	260,655	178,095	178,095
Capital Outlay	6000-6599		109,710	-	-	-
Other Outgo	7xxx's		-	-	-	-
Indirect Costs	7300-7399		43,071	41,268	41,000	41,000
Total Expenditures			1,625,661	1,311,083	1,273,437	1,238,451
Revenue less Expenditures			(595,315)	(389,532)	(412,155)	(374,988)
Other Sources/Uses						
Transfers In	8910-8979		-	-	-	-
Contributions	8980-8999		334,403	359,552	359,552	359,552
Transfers Out	7610-7699		-	-	-	-
Total Other Sources			334,403	359,552	359,552	359,552
Change in Fund Balance			(260,912)	(30,000)	(52,603)	(15,436)
Beg Fund Bal			361,912	101,000	71,000	18,397
Adjustments			-	-	-	-
Ad Beg Fund Bal			361,912	101,000	71,000	18,397
End Fund Bal			101,000	71,000	18,397	2,961
Non Spendable			-	-	-	-
Restricted			101,000	71,000	18,397	2,961
Committed			-	-	-	-
Assigned			-	-	-	-
REU			-	-	-	-
Unassigned			-	-	-	-

Laytonville Unified School District
2018-19 June Budget

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The Big Picture

District Snapshot

General Fund Budget Comparison

Detailed Assumptions and Changes from Prior Period

General Fund Multi-Year Projection

MYP Detailed Assumptions

Graphs

Ending Balances Compared to Average Monthly Payroll

Total Salary & Benefits as a Percentage of Total Expenditures

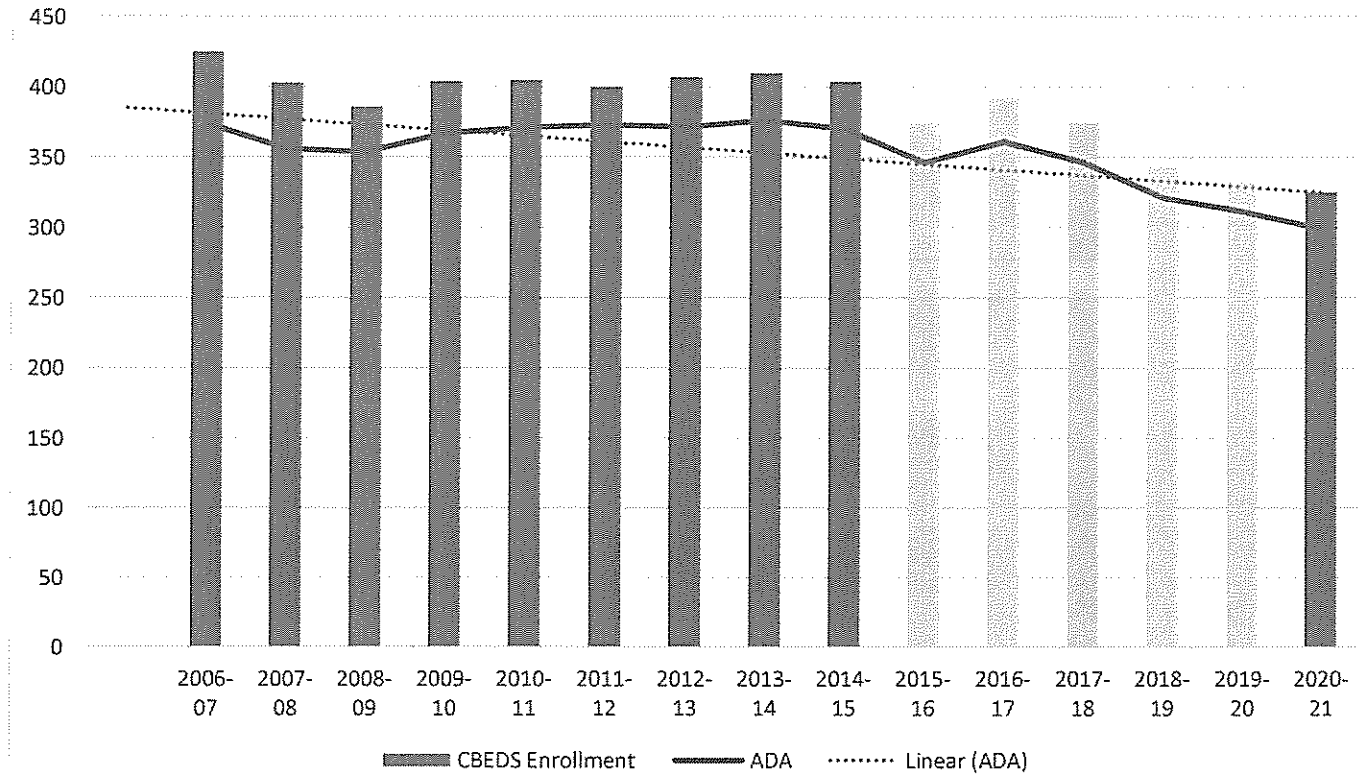
Contribution Rate Trend

Selected Other Funds

Glossary

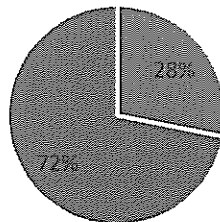
District Snapshot:

ADA PROJECTION ASSUMPTIONS



Student Demographic Assumptions

■ All Others ■ Unduplicated %



Laytonville Unified School District
2018-19 June Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
UNRESTRICTED GENERAL FUND

Revenue

LCFF Funding	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 8010-8099	4,051,232	4,169,849	118,617	2.93%

Change since Second Interim	118,617
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Assumptions:	Second Interim 2017/18	June Budget 2018-19	Difference
GAP Funding percentage	43.19%	100.00%	56.81%
ADA	349	321	-27.84
Unduplicated pupils	72.72%	71.93%	-0.8%
Transportation Grant	175,230	175,230	0.00
Supplemental & Concentration	640,106	653,797	13,691

Comments:

Gap fully funded. ADA dropped almost 14. Estimated drop in unduplicated per lower enrollment.

Federal Revenues	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 8100-8299	30,150	30,150	-	0.00%

Change since Second Interim	-
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Comments:

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State Revenues	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 8300-8599	118,064	185,253	67,189	56.91%

Change since Second Interim	67,189
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Comments:

State revenue increased due to one time Mandated Cost

Local Revenues	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 8600-8799	138,378	134,892	(3,486)	-2.52%

Change since Second Interim	(3,486)
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Comments:

Local revenues lower by ROP funds.

Laytonville Unified School District
2018-19 June Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
Expenditures, Other Sources & Uses

Certificated Salaries	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 1000-1999	1,835,014	1,834,518	(496)	-0.03%

Change since Second Interim	(496)
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Comments:

Certificated salaries down slightly overall. Increased costs due to salary schedule increase and step movement; addition of .6 FTE counselor; offset by retirement and reductions in staffing.

Classified Salaries	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 2000-2999	744,313	733,854	(10,459)	-1.41%

Change since Second Interim	(10,459)
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Comments:

Classified salaries are down due to the elimination of College/Career positions offset by salary schedule increases and step movement

Benefits & Taxes	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 3000-3999	926,387	916,088	(10,299)	-1.11%

Change since Second Interim	(10,299)
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Comments:

Benefits and taxes increased per STRS, PERS, and health care premiums; offset by decreased staff, lower workman's comp rate, no district paid retiree medical premiums.

Materials & Supplies	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 4000-4999	360,539	354,949	(5,590)	-1.55%

Change since Second Interim	(5,590)
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Comments:

Materials and supplies less budgeted for college texts.

Operating Expenditu	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Objects 5000-5999	427,713	487,724	60,011	14.03%

Change since Second Interim	60,011
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Comments:

Laytonville Unified School District
2018-19 June Budget

DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Operating expenditures increased for additional counseling services and transportation.

Capital Outlay	Second Interim <u>2017/18</u>	June Budget <u>2018-19</u>	Positive (Negative) <u>Difference</u>	%
Objects 6000-6599	73,000	-	(73,000)	<u>Change</u>

Change since Second Interim	(73,000)
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Comments:

Capital outlay was reduced by playground replacement and solar.

Other Outgo	Second Interim <u>2017/18</u>	June Budget <u>2018-19</u>	Positive (Negative) <u>Difference</u>	%
Objects 7xxx's	-	-	-	<u>Change</u>

Change since Second Interim	-
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Comments:

Indirect Costs	Second Interim <u>2017/18</u>	June Budget <u>2018-19</u>	Positive (Negative) <u>Difference</u>	%
Objects 7300-7399	(47,571)	(45,768)	1,803	<u>Change</u> -3.79%

Change since Second Interim	1,803
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Comments:

Transfers In	Second Interim <u>2017/18</u>	June Budget <u>2018-19</u>	Positive (Negative) <u>Difference</u>	%
Objects 8910-8979	-	-	-	<u>Change</u> 0.00%

Change since Second Interim	-
-----------------------------	---

Comments:

Contributions	Second Interim <u>2017/18</u>	June Budget <u>2018-19</u>	Positive (Negative) <u>Difference</u>	%
Objects 8980-8999	(334,403)	(359,552)	(25,149)	<u>Change</u> 7.52%

Change since Second Interim	(25,149)
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Comments:

Laytonville Unified School District

2018-19 June Budget

DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Contributions increased for special ed

Transfers Out	Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	% Change
Subjects 7610-7699	(74,847)	(16,000)	58,847	-78.62%

Change since Second Interim	58,847
-----------------------------	--------

Comments:

Transfer of \$57,730 in 17/18 was one time for Culinary Arts building.

Laytonville Unified School District
 2018-19 June Budget
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
RESTRICTED GENERAL FUND
Revenue

LCFF Funding	<u>Second Interim</u>	<u>June Budget</u>	Positive (Negative)	%
Objects 8010-8099	2017/18	2018-19	<u>Difference</u>	<u>Change</u>
	-	-	-	

Change since Second Interim	-
-----------------------------	---

Comments:

Federal Revenues	<u>Second Interim</u>	<u>June Budget</u>	Positive (Negative)	%
Objects 8100-8299	2017/18	2018-19	<u>Difference</u>	<u>Change</u>
	293,129	281,897	(11,232)	-3.83%

Change since Second Interim	(11,232)
-----------------------------	----------

Comments:

Federal revenues are lower due to expiration of EHCY grant.

State Revenues	<u>Second Interim</u>	<u>June Budget</u>	Positive (Negative)	%
Objects 8300-8599	2017/18	2018-19	<u>Difference</u>	<u>Change</u>
	425,446	331,677	(93,769)	-22.04%

Change since Second Interim	(93,769)
-----------------------------	----------

Comments:

State revenue is down- Clean Energy grant ended and CTE lower.

Local Revenues	<u>Second Interim</u>	<u>June Budget</u>	Positive (Negative)	%
Objects 8600-8799	2017/18	2018-19	<u>Difference</u>	<u>Change</u>
	311,771	307,957	(3,814)	-1.22%

Change since Second Interim	(3,814)
-----------------------------	---------

Comments:

Local revenue reduced- less Healthy Start funding.

Laytonville Unified School District
2018-19 June Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Expenditures, Other Sources & Uses

	Second Interim	June Budget	Positive (Negative)	%
Certificated Salaries	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 1000-1999	249,657	221,272	(28,385)	-11.37%

Change since Second Interim	(28,385)
-----------------------------	----------

Comments:

Certificated salaries are down due to grants ending or reduced (EE, CTE, SUMS)

	Second Interim	June Budget	Positive (Negative)	%
Classified Salaries	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 2000-2999	273,622	297,891	24,269	8.87%

Change since 2017/18	24,269
----------------------	--------

Comments:

Classified salaries increased for new ASES positions.

	Second Interim	June Budget	Positive (Negative)	%
Benefits & Taxes	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 3000-3999	376,964	378,792	1,828	0.48%

Change since 2017/18	1,828
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Comments:

	Second Interim	June Budget	Positive (Negative)	%
Materials & Supplies	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 4000-4999	213,627	111,205	(102,422)	-47.94%

Change since 2017/18	(102,422)
----------------------	-----------

Comments:

Materials and supplies are reduced by grants ending- (CE)

	Second Interim	June Budget	Positive (Negative)	%
Operating Expenditure:	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 5000-5999	359,010	260,655	(98,355)	-27.40%

Change since 2017/18	(98,355)
----------------------	----------

Comments:

Operating expenditures are lower due to hiring ASES employees instead of contracting; and grants ending (CE, CTE, EE)

	Second Interim	June Budget	Positive (Negative)	%
Capital Outlay	<u>2017/18</u>	<u>2018-19</u>	<u>Difference</u>	<u>Change</u>
Objects 6000-6599	109,710	-	(109,710)	

Change since 2017/18	(109,710)
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Comments:

Laytonville Unified School District
2018-19 June Budget

DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

No capital outlay budgeted as solar has been completed.

Other Outgo

Objects 7xxx's

Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	%Change
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- - -

Change since 2017/18	-
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Comments:

Indirect Costs

Objects 7300-7399

Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	%Change
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43,071 41,268 (1,803) -4.19%

Change since 2017/18	(1,803)
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Comments:

Transfers In

Objects 8910-8979

Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	%Change
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- - -

Change since 2017/18	-
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Comments:

Contributions

Objects 8980-8999

Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	%Change
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334,403 359,552 25,149 7.52%

Change since 2017/18	25,149
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Comments:

Contributions increased for special ed.

Transfers Out

Objects 7610-7699

Second Interim 2017/18	June Budget 2018-19	Positive (Negative) Difference	%Change
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- - -

Change since 2017/18	-
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Comments:

Laytonville Unified School District
2018-19 June Budget

Multi Year Projection

	2018-19 <i>June Budget</i>			2019-20 <i>MYP</i>			2020-21 <i>MYP</i>		
	Unrestricted A	Restricted B	Combined C	Unrestricted D	Restricted E	Combined F	Unrestricted G	Restricted H	Combined I
Revenues									
LCFF Funding 8010-8099	4,169,849	-	4,169,849	4,086,843	-	4,086,843	3,930,798	-	3,930,798
Federal Revenues 8100-8299	30,150	281,897	312,047	30,150	283,000	313,150	30,150	283,000	313,150
State Revenues 8300-8599	185,253	331,677	516,930	65,340	274,863	340,203	65,340	276,863	342,203
Local Revenues 8600-8799	134,892	307,957	442,849	134,892	303,419	438,311	134,892	303,600	438,492
Total Revenues	4,520,144	921,531	5,441,675	4,317,225	861,282	5,178,507	4,161,180	863,463	5,024,643
Expenditures									
Certificated Salaries 1000-1999	1,834,518	221,272	2,055,790	1,730,181	255,176	1,985,357	1,756,327	257,655	2,013,982
Classified Salaries 2000-2999	733,854	297,891	1,031,745	749,001	304,166	1,053,167	763,698	310,201	1,073,899
Benefits & Taxes 3000-3999	916,088	378,792	1,294,880	946,000	400,000	1,346,000	973,050	404,000	1,377,050
Materials & Supplies 4000-4999	354,949	111,295	466,154	227,500	95,000	322,500	209,500	47,500	257,000
Operating Expenditure 5000-5999	487,724	260,655	748,379	422,000	178,095	600,095	410,750	178,095	588,845
Capital Outlay 6000-6599	-	-	-	-	-	-	-	-	-
Other Outgo 7xxx's	-	-	-	-	-	-	-	-	-
Other Outgo 7300-7599	(45,768)	41,268	(4,500)	(42,500)	41,000	(1,500)	(42,500)	41,000	(1,500)
Total Expenditures	4,281,365	1,311,083	5,592,448	4,032,182	1,273,437	5,305,619	4,070,825	1,238,451	5,309,276
Revenue less Expenditures	238,779	(389,552)	(150,773)	285,043	(412,155)	(127,112)	90,355	(374,988)	(284,633)
Other Sources/Uses									
Transfers In 8910-8979	-	-	-	-	-	-	-	-	-
Contributions 8980-8999	(359,552)	359,552	-	(359,552)	359,552	-	(359,552)	359,552	-
Transfers Out 7610-7699	(16,000)	-	(16,000)	(18,000)	-	(18,000)	(18,000)	-	(18,000)
Total Other Sources	(375,552)	359,552	(16,000)	(377,552)	359,552	(18,000)	(377,552)	359,552	(18,000)
Change in Fund Balance	(136,773)	(30,000)	(166,773)	(92,509)	(52,603)	(145,112)	(287,197)	(15,436)	(302,633)
Beginning Fund Balance	1,620,012	101,000	1,721,012	1,483,239	71,000	1,554,239	1,390,730	18,397	1,409,127
Adjustments	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal	1,620,012	101,000	1,721,012	1,483,239	71,000	1,554,239	1,390,730	18,397	1,409,127
Ending Fund Balance	1,483,239	71,000	1,554,239	1,390,730	18,397	1,409,127	1,103,533	2,961	1,106,494
Non Spendable	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	71,000	71,000	-	18,397	18,397	-	2,961	2,961
Committed	336,248	-	336,248	320,000	-	320,000	320,000	-	320,000
Assigned	917,826	-	917,826	845,730	-	845,730	558,533	-	558,533
REU	224,165	-	224,165	220,000	-	220,000	220,000	-	220,000
Unassigned	-	-	-	-	-	-	-	-	-

REU is:

4%

4%

Laytonville Unified School District
 2018-19 June Budget
 DETAILED ASSUMPTIONS
UNRESTRICTED GENERAL FUND
 Multi Year Plan Revenue

	2018-19 <i>June Budget</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
Total LCFF Funding	4,169,849	4,086,843	3,930,798
Detail:			
GAP percentage rate	100.00%	0.00%	0.00%
ADA	321.2	311.5	299.3
Unduplicated pupils	71.93%	71.04%	70.96%
Supplemental Concentration grant	653,797	636,064	595,837
Transportation grant	175,230	175,230	175,230
Remaining LCFF Funding	3,340,822	3,275,549	3,159,731

Comments:

LCFF funding decreasing due to lower enrollment.

Total Federal Revenues	30,150	30,150	30,150
Detail:			
Impact Aid -Maintenance & Opera	30,150	30,150	30,150
MAA	-	-	-
Other- District significant (specify)	-	-	-
Remaining Federal Revenues	-	-	-

Comments:

Federal revenues are projected flat.

Total State Revenues	185,253	65,340	65,340
Detail:			
Lottery	51,840	51,840	51,840
Mandate costs	132,913	13,000	13,000
Other- District significant (specify)	-	-	-
Other- District significant (specify)	-	-	-
Remaining State Revenues	500	500	500

Comments:

State revenues decrease because Mandated Costs are one time dollars.

Total Local Revenues	134,892	134,892	134,892
Detail:			
CTE-ROP	65,692	65,692	65,692
Interagency	6,500	6,500	6,500
Leases/rentals	11,000	11,000	11,000
Remaining Local Revenues	51,700	51,700	51,700

Comments:

Local revenues projected to remain constant

Multi Year Plan Expenditures, Other Sources & Uses

Total Certificated Salaries	1,834,518	1,730,181	1,756,327
Detail:			
Step and column increases	-	20,129	26,146
Retirement savings	-	(109,498)	-
Supplemental Concentration grant	288,442	247,310	249,783
CTE-ROP	31,072	31,072	31,072
EPA	135,759	67,266	61,330
General fund	1,379,245	1,384,533	1,414,142
Remaining (Base) Salary expense	-	-	-

Comments:

Salaries decrease due to expected retirements.

Total Classified Salaries	733,854	749,001	763,698
Detail:			
Step and column increases	-	11,051	10,927
Retirement savings	-	-	-
Supplemental Concentration grant	181,524	175,839	177,598
Transportation	68,015	69,365	70,057
Lottery	28,200	28,200	28,200
General fund	432,989	441,649	453,570
MAA	23,126	33,948	34,273
Remaining (Base) Salary expense	-	-	-

Comments:

Classified personnel changes include moving Sp Ed assistant to MAA; salary step movement and minimum wage increase.

Total Benefits & Taxes	916,088	946,000	973,050
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.80%	23.50%
STRS rate increase	33,939	32,008	17,587
PERS rate increase	18,574	20,508	20,536
Supplemental Concentration grant	162,353	150,862	154,634
Transportation	28,642	28,707	30,142
CTE-ROP	12,294	12,928	13,562
General fund	690,978	731,449	751,671
MAA	14,089	18,305	18,990
Remaining (Base) Benefits expense	3,021	337	24

Comments:

Benefits and taxes continue to increase due to higher salaries and higher STRS & PERS rates.

Total Materials & Supplies	354,949	227,500	209,500
Detail:			
Supplemental Concentration grant	11,150	14,000	12,000
Athletics	9,300	10,000	10,000
Technology	20,500	20,000	20,000
Custodial and Maintenance	22,060	20,000	20,000
Transportation	71,297	47,500	47,500
Instructional supplies	155,493	115,793	100,000
Security cameras	40,000	-	-
Local projects	17,854	-	-
Remaining Materials	7,295	207	-

Comments:

Material and supply costs decrease due to transportation, textbooks and security cameras.

Total Operating Expenditures	487,724	422,000	410,750
Detail:			
Supplemental Concentration grant	22,834	25,000	24,000
Legal	5,750	5,750	5,750
Insurance	36,000	36,000	36,000
Utilities	190,651	191,000	191,000
Board and Superintendent	19,040	15,500	15,500
Technology	35,000	35,000	35,000
Custodial and Maintenance	3,500	2,000	2,000
Travel/conference	5,500	7,500	7,000
Transportation	19,959	(4,000)	(4,000)
Other Contracted services	125,000	90,000	81,000
Remaining Services	5,240	1,250	-

Comments:

Operating expenditures decrease as local grants are spent; travel and conference reduced.

Capital Outlay	-	-	-
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Comments:

Other Outgo	-	-	-
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Comments:

Indirect Costs	(45,768)	(42,500)	(42,500)
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Comments:

Transfers In

- - -

Comments:

Contributions

(359,552) (359,552) (359,552)

Comments:

Transfers Out

(16,000) (18,000) (18,000)

Comments:

Laytonville Unified School District
 2018-19 June Budget
 DETAILED ASSUMPTIONS
RESTRICTED GENERAL FUND
 Multi Year Plan Revenue

	2018-19 <i>June Budget</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
Total LCFF Funding	-	-	-

Comments:

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Total Federal Revenues			
	281,897	283,000	283,000
Detail:	Title I	156,559	160,000
	Title II	19,155	19,500
	Special Education	69,570	67,175
	Title VI REAP	16,000	16,000
	Title VII Indian Ed	17,063	17,063
	EHCY	-	-
	Remaining Federal Revenues	3,550	3,262

Comments:

Federal revenues

Total State Revenues			
	331,677	274,863	276,863
Detail:	Lottery	16,200	16,200
	After School Education (ASES)	71,663	71,663
	ASES transportation	15,000	15,000
	CTE Incentive grant	53,186	-
	Clean Energy	-	-
	STRS On Behalf	167,628	172,000
	SUMS	8,000	-
	Remaining State Revenues	-	-

Comments:

State revenues are reduced by CTE and SUMS grant
--

Total Local Revenues			
	307,957	303,419	303,600
Detail:	Special Education	235,155	230,000
	Sp Ed interagency	-	-
	Sp Ed direct service	14,400	14,444
	Healthy Start	27,287	27,500
	First Five	28,515	28,875
	Remaining Local Revenues	2,600	2,600

Comments:

Local revenues decrease as Special ed revenues are lower.

Multi Year Plan Expenditures, Other Sources & Uses

Total Certificated Salaries	221,272	255,176	257,655
Detail:			
Step and column increases	-	2,439	2,479
Retirement savings	-	-	-
	-	-	-
Title I	23,947	64,382	65,000
Sp Ed	166,682	168,000	169,955
Title II	8,233	8,350	8,500
Educator Effectiveness	-	-	-
Direct service	14,400	14,444	14,200
CTE Incentive grant	5,000	-	-
SUMS	3,010	-	-
Remaining (Base) Salary expense	3,010	-	-

Comments:

Certificated salaries increase as some supplemental/concentration funded employees move to Title I

Total Classified Salaries	297,891	304,166	310,201
Detail:			
Step and column increases	-	2,319	2,000
Retirement savings	-	-	-
	-	-	-
Title I	49,622	50,000	50,030
Sp Ed	54,008	54,508	54,508
Sp Ed	61,243	61,750	65,000
Title VI REAP	8,269	8,350	8,425
After School Education (ASES)	45,431	47,000	47,900
OMM	37,924	38,800	39,700
Healthy Start	15,576	16,000	16,400
First Five	18,288	18,750	19,250
Remaining (Base) Salary expense	7,530	9,008	8,988

Comments:

Classified salaries increase for step

Total Benefits & Taxes	378,792	400,000	404,000
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.80%	23.50%
STRS rate increase	4,045	4,721	4,767
PERS rate increase	7,447	8,523	8,245
Title I	23,528	36,000	37,000
Sp Ed	15,562	15,175	15,175
Title II	9,118	9,200	9,250

Title VI REAP	6,213	6,290	6,320
After School Education (ASES)	18,042	18,750	19,250
Sp Ed	91,962	92,400	92,750
STRS On Behalf	167,628	172,000	174,000
OMM	23,136	23,800	24,250
Healthy Start	10,522	10,800	11,100
First Five	10,227	11,093	11,150
Remaining (Base) Benefits expense	2,854	4,492	3,755

Comments:

Benefits and taxes increase due to health premiums; STRS and PERS rate increases; and STRS On Behalf.

Total Materials & Supplies 111,205 95,000 47,500

Detail:	0	-	-	-
Lottery		16,200	16,200	16,200
After School Education (ASES)		7,241	7,200	7,200
OMM		28,000	28,000	23,000
Title I		9,000	1,000	1,000
Special Education		-	-	-
EHCY		-	-	-
CTE Incentive grant		44,732	40,710	
Clean Energy		-	-	-
Remaining Materials		6,032	1,890	100

Comments:

Materials and supplies decrease as CTE grant ends; Title I and OMM reduced.

Total Operating Expenditures 260,655 178,095 178,095

Detail:				
Title I		44,038	1,000	1,000
Title VII Indian Ed		5,810	5,700	5,700
After School Education (ASES)		7,667	7,500	7,500
Frontier grant		4,500	4,500	4,500
Sp Ed		121,395	121,395	121,395
OMM		38,659	32,000	32,000
College Readiness		29,600	-	-
SUMS		3,986	-	-
Remaining Services		5,000	6,000	6,000

Comments:

Operating expenses decrease per College Readiness; Title I and OMM reductions.

Capital Outlay - - -

Comments:

Other Outgo - - -

Comments:

Indirect Costs	41,268	41,000	41,000
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Comments:

Transfers In	-	-	-
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Comments:

Contributions	359,552	359,552	359,552
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Comments:

Transfers Out	-	-	-
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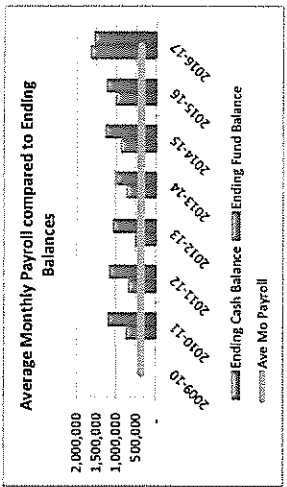
Comments:

Laytonville Unified School District 2018-19 June Budget

Ending Balances Compared to Average Monthly Payroll

Prior year Ending Balances pulled from historical General Ledger Reports.
Current year projected Ending Balances pulled from the latest SACS budget and Cash Flow Projection.
Average payroll was pulled from the General Ledger; figure sums objects 1000-3999 for the latest full months and encompasses the General Fund only.

General Fund	
Ending Cash Balance	Balance
2009-10	-
2010-11	747,559
2011-12	1,193,473
2012-13	701,473
2012-13	1,163,974
2012-13	512,889
2013-14	1,071,224
2013-14	723,426
2013-14	988,447
2014-15	894,896
2014-15	1,276,866
2015-16	999,281
2015-16	1,238,814
2016-17	1,639,812
2016-17	1,554,239
Average Monthly Payroll:	365,201

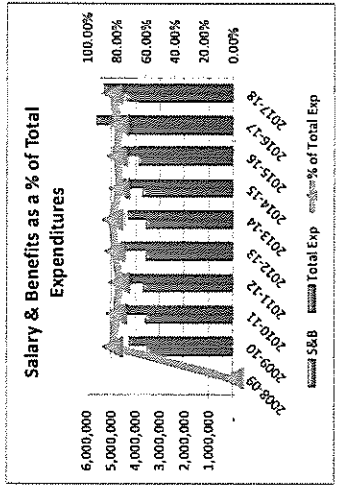


Notes:

Total Salary & Benefits as a Percentage of Total Expenditures

Prior year expenditures pulled from historical General Ledger Reports.
Current and Subsequent Years projected expenditures pulled from the latest SACS budget and multi-year projection.

General Fund			
	S&B	% of Total Exp	
2008-09	-	-	
2009-10	3,516,786	4,283,666	82.10%
2010-11	3,589,468	4,507,622	79.63%
2011-12	3,670,811	4,728,414	77.63%
2012-13	3,574,075	4,429,356	80.69%
2013-14	3,570,627	4,330,554	82.45%
2014-15	3,710,457	4,773,625	77.73%
2015-16	3,897,061	4,936,416	78.95%
2016-17	4,382,415	5,608,448	78.14%
2017-18	4,384,524	5,323,619	82.36%
2018-19	4,464,931	5,327,276	83.81%

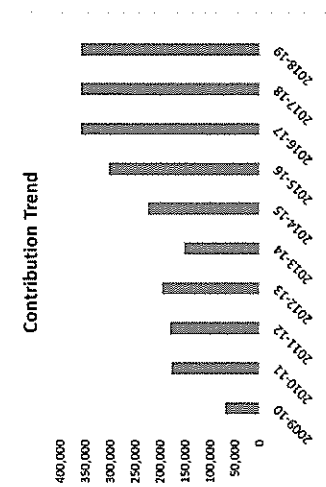


Notes:

Contribution Rate Trends - Object 8980

Contribution \$

2009-10	68,839
2010-11	176,979
2011-12	180,103
2012-13	196,590
2013-14	151,451
2014-15	224,035
2015-16	302,393
2016-17	359,552
2017-18	359,552
2018-19	359,552



Notes:

Laytonville Unified School District
 2018-19 June Budget
SELECTED OTHER FUNDS

Building Fund	2017/18	2018/19		Actuals to Date
	<u>Second Interim</u>	<u>June Budget</u>	<u>Change</u>	
Revenues	-	-	-	5,500,000
Expenditures	1,604,741	1,482,177	(122,564)	3,868,138
Beginning Fund Balance	3,057,817	1,482,177	(1,575,640)	
Change in Fund Balance	1,575,640	1,482,177	(93,463)	
Ending Fund Balance	1,482,177	-	(1,482,177)	

The first phase of our elementary building renovation project is almost complete. The second phase is expected to start this summer.

Glossary of Terms

ADA

ADA stands for Average Daily Attendance, and is a calculation of total days of attendance divided by the number of days the district is in session.

Certificated Pupil Support Salaries

Pupil support salaries are certificated positions not directly teaching pupils but are supporting education. Examples of this type of position include, but are not limited to: librarians, social workers, psychologists, counselors, etc.

Certificated Supervisors' and Administrators' Salaries

These salaries are associated with personnel engaged in instructional supervision including, but not limited to, principals, directors, etc.

Classified Supervisors' and Administrators' Salaries

Salaries of supervisory personnel who are business managers, directors, purchasing agents, site administrators, etc.

Classified Support Salaries

Non-certificated salaries associated with student support, pupil transportation, food services, maintenance and operations, etc.

Clerical, Technical, and Office Salaries

Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, etc.

FTE

FTE stands for full-time equivalent. Generally a full-time position is equal to 1.0 FTE.

Health & Welfare

Expenditures made to provide personnel with health and welfare insurance benefits.

Instructional Aides

Salaries paid to non-certificated personnel to perform any portion of their duties in a classroom under the supervision of a classroom teacher.

LCFF

Local Control Funding Formula. California's new school funding formula, enacted in 2013 with a planned eight-year transition period, beginning in 2013-14. Until the LCFF is fully funded, local educational agencies (LEAs), including county offices of education, school districts, and charter schools, will receive an LCFF Transition Entitlement. The Transition Entitlement is based on an LEA's 2012-13 funding level, adjusted for changes in student population, and the amount of funding the LEA would receive under the LCFF model at full implementation.

For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs.

LCAP

The Local Control and Accountability Plan (LCAP) and Annual Update Template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. The LCAP and Annual Update Template must be completed by all LEAs each year.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

OASDI/Medi

OASDI stands for Old-Age, Survivors and Disability Insurance. Medi stands for Medicare. These are employee benefits under the federal Social Security system; for our purposes these costs are the employer, or district cost.

OPEB

OPEB stands for Other Post Employment Benefits (other than pensions).

PERS

PERS or CalPERS is the State Public Employee Retirement System.

SACS

Standardized Account Code Structure; the standardized format in which all school districts present their financial information.

STRS

STRS or CalSTRS is the State Teachers' Retirement System

Teacher Salaries

Teachers salaries are those associated with teaching the pupils of the district for at least one full instructional period on each school day.

Unduplicated pupil count

Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).

Unemployment

Expenditures made to provide personnel with unemployment compensation.

Workers Comp

Expenditures made to provide personnel with workers compensation benefits; which is a program compensating injured workers who are injured at work or contract occupational disease.

Please let your Business Manager know if you would like any terms added to this list.

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	4,051,232.00	0.00	4,051,232.00	4,169,849.00	0.00	4,169,849.00	2.9%
2) Federal Revenue		8100-8299	30,150.00	293,128.76	323,278.76	30,150.00	281,897.00	312,047.00	-3.5%
3) Other State Revenue		8300-8599	118,064.49	425,446.38	543,510.87	185,253.00	331,677.00	516,930.00	-4.9%
4) Other Local Revenue		8600-8799	138,378.00	311,771.00	450,149.00	134,892.00	307,957.00	442,849.00	-1.6%
5) TOTAL REVENUES			4,337,824.49	1,030,346.14	5,368,170.63	4,520,144.00	921,531.00	5,441,675.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,835,014.00	249,657.00	2,084,671.00	1,834,518.00	221,272.00	2,055,790.00	-1.4%
2) Classified Salaries		2000-2999	744,313.00	273,621.92	1,017,934.92	733,854.00	297,891.00	1,031,745.00	1.4%
3) Employee Benefits		3000-3999	926,387.00	376,964.20	1,303,351.20	916,088.00	378,792.00	1,294,880.00	-0.6%
4) Books and Supplies		4000-4999	360,539.07	213,627.06	574,166.13	354,949.00	111,205.00	466,154.00	-18.8%
5) Services and Other Operating Expenditures		5000-5999	427,713.11	359,009.71	786,722.82	487,724.00	260,655.00	748,379.00	-4.9%
6) Capital Outlay		6000-6999	73,000.00	109,710.00	182,710.00	0.00	0.00	0.00	-100.0%
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	(47,571.20)	43,071.20	(4,500.00)	(45,768.00)	41,268.00	(4,500.00)	0.0%
9) TOTAL EXPENDITURES			4,319,394.98	1,625,661.09	5,945,056.07	4,281,365.00	1,311,083.00	5,592,448.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,429.51	(595,314.95)	(576,885.44)	238,779.00	(389,552.00)	(150,773.00)	-73.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	74,847.00	0.00	74,847.00	16,000.00	0.00	16,000.00	-78.6%
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	(334,402.60)	334,402.60	0.00	(359,552.00)	359,552.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(409,249.60)	334,402.60	(74,847.00)	(375,552.00)	359,552.00	(16,000.00)	-78.6%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,820.09)	(260,912.35)	(651,732.44)	(136,773.00)	(30,000.00)	(166,773.00)	-74.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,010,832.54	361,912.35	2,372,744.89	1,620,012.45	101,000.00	1,721,012.45	-27.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			2,010,832.54	361,912.35	2,372,744.89	1,620,012.45	101,000.00	1,721,012.45	-27.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,832.54	361,912.35	2,372,744.89	1,620,012.45	101,000.00	1,721,012.45	-27.5%
2) Ending Balance, June 30 (E + F1e)			1,620,012.45	101,000.00	1,721,012.45	1,483,239.45	71,000.00	1,554,239.45	-9.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	101,000.00	101,000.00	0.00	71,000.00	71,000.00	-29.7%
c) Committed									
Stabilization Arrangements		9750	364,803.00	0.00	364,803.00	336,248.00	0.00	336,248.00	-7.8%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,007,007.45	0.00	1,007,007.45	917,826.00	0.00	917,826.00	-8.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	243,202.00	0.00	243,202.00	224,165.00	0.00	224,165.00	-7.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.45	0.00	0.45	New

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									

Description (G9 + H2) - (I6 + J2)	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)	
			0.00	0.00	0.00				

Description	2017-18 Estimated Actuals		2018-19 Budget				% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	1,582,074.00	0.00	1,582,074.00	1,736,733.00	0.00	1,736,733.00	9.8%
Education Protection Account State Aid - Current Year	236,497.00	0.00	236,497.00	135,759.00	0.00	135,759.00	-42.6%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	18,209.00	0.00	18,209.00	20,203.00	0.00	20,203.00	11.0%
Timber Yield Tax	4,838.00	0.00	4,838.00	10,390.00	0.00	10,390.00	114.8%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	2,091,375.00	0.00	2,091,375.00	2,129,067.00	0.00	2,129,067.00	1.8%
Unsecured Roll Taxes	62,475.00	0.00	62,475.00	60,935.00	0.00	60,935.00	-2.5%
Prior Years' Taxes	1,912.00	0.00	1,912.00	(2,396.00)	0.00	(2,396.00)	-225.3%
Supplemental Taxes	1,494.00	0.00	1,494.00	15,563.00	0.00	15,563.00	941.7%
Education Revenue Augmentation Fund (ERAF)	71,961.00	0.00	71,961.00	83,198.00	0.00	83,198.00	15.6%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	4,070,835.00	0.00	4,070,835.00	4,189,452.00	0.00	4,189,452.00	2.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(19,603.00)		(19,603.00)			(19,603.00)	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	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)
TOTAL, LCFF SOURCES	4,051,232.00	0.00	4,051,232.00	4,169,849.00	0.00	4,169,849.00	2.9%
FEDERAL REVENUE							
Maintenance and Operations	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Special Education Entitlement	0.00	67,924.00	67,924.00	0.00	69,570.00	69,570.00	2.4%
Special Education Discretionary Grants	0.00	3,200.00	3,200.00	0.00	3,200.00	3,200.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic		152,575.00	152,575.00		156,559.00	156,559.00	2.6%
Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality		23,396.00	23,396.00		19,155.00	19,155.00	-18.1%
Title III, Part A, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSG)	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			15,380.76	15,380.76			0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00			0.00	0.00	
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150.00	30,653.00	30,803.00	150.00	33,413.00	33,563.00	33,563.00	9.0%
TOTAL, FEDERAL REVENUE			30,150.00	293,128.76	323,278.76	30,150.00	281,897.00	312,047.00	312,047.00	-3.5%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.00	0.0%
Current Year										
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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	65,724.49	0.00	65,724.49	132,913.00	0.00	132,913.00	132,913.00	102.2%
Lottery - Unrestricted and Instructional Materials		8560	51,840.00	16,200.00	68,040.00	51,840.00	16,200.00	68,040.00	68,040.00	0.0%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		86,662.50	86,662.50		86,663.00	86,663.00	86,663.00	0.0%
Charter School Facility Grant	6030	8590		0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
California Clean Energy Jobs Act	6230	8590		54,559.00	54,559.00			0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		92,405.88	92,405.88			53,186.00	53,186.00	-42.4%
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	500.00	175,619.00	176,119.00	500.00	175,628.00	176,128.00	176,128.00	0.0%
TOTAL, OTHER STATE REVENUE			118,064.49	425,446.38	543,510.87	185,253.00	331,677.00	516,930.00	516,930.00	-4.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	12,100.00	0.00	12,100.00	11,000.00	0.00	11,000.00	-9.1%
Leases and Rentals		8660	9,000.00	0.00	9,000.00	20,000.00	0.00	20,000.00	122.2%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8677	12,600.00	17,000.00	29,600.00	6,500.00	17,000.00	23,500.00	-20.6%
Transportation Fees From Individuals		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees									
All Other Fees and Contracts									
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%

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)	
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	35,290.00	59,472.00	94,762.00	31,700.00	55,802.00	87,502.00	-7.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		235,299.00	235,299.00		235,155.00	235,155.00	-0.1%
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	69,388.00	0.00	69,388.00	65,692.00	0.00	65,692.00	-5.3%
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			138,378.00	311,771.00	450,149.00	134,892.00	307,957.00	442,849.00	-1.6%
TOTAL, REVENUES			4,337,824.49	1,030,346.14	5,368,170.63	4,520,144.00	921,531.00	5,441,675.00	1.4%

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	1,458,766.00	173,531.00	1,632,297.00	1,411,349.00	142,536.00	1,553,885.00	-4.8%
Certificated Pupil Support Salaries		1200	82,539.00	42,116.00	124,655.00	116,563.00	53,351.00	169,914.00	36.3%
Certificated Supervisors' and Administrators' Salaries		1300	293,709.00	25,010.00	318,719.00	306,606.00	25,385.00	331,991.00	4.2%
Other Certificated Salaries		1900	0.00	9,000.00	9,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,835,014.00	249,657.00	2,084,671.00	1,834,518.00	221,272.00	2,055,790.00	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	143,660.00	193,706.29	337,366.29	139,709.00	207,014.00	346,723.00	2.8%
Classified Support Salaries		2200	268,753.00	44,710.00	303,463.00	236,385.00	46,193.00	282,578.00	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	134,348.00	7,516.63	141,864.63	141,968.00	22,691.00	164,659.00	16.1%
Clerical, Technical and Office Salaries		2400	193,731.00	26,724.00	220,455.00	201,601.00	21,993.00	223,594.00	1.4%
Other Classified Salaries		2900	13,821.00	965.00	14,786.00	14,191.00	0.00	14,191.00	-4.0%
TOTAL, CLASSIFIED SALARIES			744,313.00	273,621.92	1,017,934.92	733,854.00	297,891.00	1,031,745.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	235,270.00	195,178.00	430,448.00	240,786.00	198,814.00	439,600.00	2.1%
PERS		3201-3202	110,432.00	39,361.32	149,793.32	120,474.00	48,554.00	169,028.00	12.8%
OASDI/Medicare/Alternative		3301-3302	83,051.00	24,075.57	107,126.57	74,220.00	24,077.00	98,297.00	-8.2%
Health and Welfare Benefits		3401-3402	397,248.00	91,784.56	489,032.56	410,993.00	87,272.00	498,265.00	1.9%
Unemployment Insurance		3501-3502	1,240.00	272.50	1,512.50	1,132.00	253.00	1,385.00	-8.4%
Workers' Compensation		3601-3602	89,890.00	18,292.25	108,182.25	68,483.00	14,322.00	82,805.00	-23.5%
OPEB, Allocated		3701-3702	8,456.00	0.00	8,456.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	800.00	8,000.00	8,800.00	0.00	5,500.00	5,500.00	-37.5%
TOTAL, EMPLOYEE BENEFITS			926,387.00	376,964.20	1,303,351.20	916,088.00	378,792.00	1,294,880.00	-0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	88,900.00	18,700.00	107,600.00	84,900.00	16,200.00	101,100.00	-6.0%
Books and Other Reference Materials		4200	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	208,739.26	170,903.06	379,642.32	195,923.00	40,097.00	236,020.00	-37.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)			
Noncapitalized Equipment		4400	62,399.81	24,024.00	86,423.81	74,126.00	54,908.00	129,034.00	49.3%	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			360,539.07	213,627.06	574,166.13	354,949.00	111,205.00	466,154.00	-18.8%	
SERVICES AND OTHER OPERATING EXPENDITURES										
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences		5200	6,600.00	25,318.65	31,918.65	6,700.00	16,766.00	23,466.00	-26.5%	
Dues and Memberships		5300	1,500.00	0.00	1,500.00	3,500.00	0.00	3,500.00	133.3%	
Insurance		5400 - 5450	47,906.00	0.00	47,906.00	49,000.00	0.00	49,000.00	2.3%	
Operations and Housekeeping Services		5500	191,651.00	4,750.00	196,401.00	190,651.00	0.00	190,651.00	-2.9%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,250.00	13,581.00	35,831.00	21,750.00	22,659.00	44,409.00	23.9%	
Transfers of Direct Costs		5710	(17,115.00)	17,115.00	0.00	(13,760.00)	13,760.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	(12,000.00)	0.00	(12,000.00)	(12,000.00)	0.00	(12,000.00)	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	164,921.11	297,015.72	461,936.83	215,383.00	207,470.00	422,853.00	-8.5%	
Communications		5900	22,000.00	1,229.34	23,229.34	26,500.00	0.00	26,500.00	14.1%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			427,713.11	359,009.71	786,722.82	487,724.00	260,655.00	748,379.00	-4.9%	

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	63,000.00	0.00	63,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,000.00	109,710.00	119,710.00	0.00	0.00	0.00	-100.0%
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			73,000.00	109,710.00	182,710.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		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%

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)	
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	(43,071.20)	43,071.20	0.00	(41,268.00)	41,268.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,500.00)	0.00	(4,500.00)	(4,500.00)	0.00	(4,500.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(47,571.20)	43,071.20	(4,500.00)	(45,768.00)	41,268.00	(4,500.00)	0.0%
TOTAL, EXPENDITURES			4,319,394.98	1,625,661.09	5,945,056.07	4,281,365.00	1,311,083.00	5,592,448.00	-5.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	17,117.00	0.00	17,117.00	16,000.00	0.00	16,000.00	-6.5%
Other Authorized Interfund Transfers Out		7619	57,730.00	0.00	57,730.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,847.00	0.00	74,847.00	16,000.00	0.00	16,000.00	-78.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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)	
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	(334,402.60)	334,402.60	0.00	(359,552.00)	359,552.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(334,402.60)	334,402.60	0.00	(359,552.00)	359,552.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,249.60)	334,402.60	(74,847.00)	(375,552.00)	359,552.00	(16,000.00)	-78.6%