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Summary
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			0,00							
			2018-2019 Adonted	Warner Unit Budget Mult	2018-2019 Warner Unified School District Adonted Budget Multivear Projection	District				
Production Company of the Company of			FY 2018-2019			FY 2019-2020			FY 2020-2021	
DESCRIPTION	OBJECT CODE		Current (Base Year)) = = (First Projected Year		Sec	Second Projected Year	
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$1,995,900	\$508,640	\$2,504,540	\$1,868,687	\$193,647	\$2,062,334	\$1,636,355	\$99,939	\$1,736,294
B Revenues		The state of the s								
	8010-8099	2,312,950	10,000	2,322,950	2,366,134	10,000	2,376,134	2,414,098	10,000	2,424,098
	8100-8299	154,163	215,280	369,443	154,163	215,280	369,443	81,000	215,280	296,280
3 Other State Revenues	8300-8299	76,400	141,762	218,162	76,400	111,762	188,162	76,400	111,762	188,162
4 Other Local Revenues	8600-8799	484,911	255,890	740,801	384,911	255,890	640,801	384,911	255,890	640,801
5 Total Revenues		3,028,424	622,932	3,651,356	2,981,608	592,932	3,574,540	2,956,409	592,932	3,549,341
= =		\$5,024,324	\$1,131,572	\$6,155,895	\$4,850,294	\$786,579	\$5,636,873	\$4,592,764	\$692,871	\$5,285,635
C Expenditures 1 Certificated Salaries	1000-1999	973 102	147 600	1 120 702	007.430	121	000000000000000000000000000000000000000	100		
	2000-2999	407.985	278 449	586 434	110 105	131,230	1,146,720	1,022,365	155,072	1,177,438
3 Employee Benefits	3000-3999	554.583	313.620	868 203	610 041	344 982	703,595	428,639	292,545	721,185
4 Books & Supplies	4000-4999	202,700	76 748	280,203	311 650	344,982	955,023	6/1,045	379,480	1,050,526
	5000-5999	496 200	537 275	1 033 075	211,650	78,283	289,933	215,883	79,849	295,732
	6669-0009		0.77,150	C/C'CCO'T	306,634	5/9/977	695,557	516,767	231,208	747,975
	7100.7388	0 0	o (.	5 (o	0	0	0	0
8 Debt Service	7400 7499	00000	O	0 00 00	0 (0	0	0	0	0
	7200 7389	onoros) (30,000	0 1	0	0	0	0	0
	1000 7000	o (o (0	0	0	0	0	0	0
	6667-0001	0	0 0	0 1	0 1	0	0	0	0	0
12 Total Expenditures:		02 669 870	\$1 352 593	64 023 563	000 000 00	0 000.00	0	0	0	0
D Interfund Yfars/Other Sources		out took to	200,000,000	200,020,040	95,143,939	040,080,140	6/5/058/55	\$2,854,700	\$1,138,155	\$3,992,854
	8910-8929	0	0	C	C	c	c	c	C	C
2 Transfers Out	7610-7629	70,000	0	000 02	000 02	· c	000 02	000 02	0	0 000 01
3 Sources	8930-8979	0	0) C	2000	9000	o (סטטיטע
4 Uses	7630-7699	. 0) C	, c			0 0	0 0	0 (0 (
5 Contributions	8980-8999	(415,767)	415,767	0	(400.000)	400 000	0 0	(145 384)	0 000	0 0
E Net Increase (Decrease) In Fund Balance		(\$127,213)	(\$314,993)	(\$442,206)	(252, 332)	(\$93 708)	1000 9025)	(443,544)	1020 030	0
F Ending Balance		\$1.868.687	\$193 647	\$2 062 334	¢1 636 355	020'000	(01.0264)	(545,575)	(666,666)	(\$213,513)
1 Revolving Cash	9711	c		0	crefereday	CCCCCC	467/06/176	94,444,100	(ne)	\$1,222,780
2 Other Reserves (FUND 17)	xx26	o c	oc	0 0	0 () (0 (0	0	0
3 Restricted	9740	0 0	2 505	0 10	0	Э (Э !	150,000	0	150,000
4 Stabilization Arrangements	9750	0 0	150,001	195,047	0)	0 (0 (0	0
5 Other Commitments	9760	0 0) C	0 0	0 0	0 0	o (0 0	0 (0 (
6 Assigned - Other Assignments	9780) C	о с) C	0 0	0 0	0 0	0 0	0 (0 (
7 Reserve for Economic Uncertainties	9789	1 868 687	0 0	1 050 050	200001	0 0	0 1	0	O I	0
8 Unassigned/unappropriated Amount	0626	Tricocrit	0 0	1,000,000,1	1,636,333	> (1,636,355	1,222,780	0 (1,222,780
G Components of Ending Fund Balance Total	d Balance Total	\$1.868.687	\$193,647	\$2 062 334	¢1 636 355	9	0 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C	0 000 000 00	0 5	0
				5% Calcula	ted Reserve, or \$5	5% Calculated Reserve, or \$50,000 (greater of the two)	he two)	31,312,100	ne ne	\$1,372,780
Reserve Percentage Level for this district:		2.00%			Total Reserves	5% Calculated	Difference*			
2018-2019 District ADA (PROJECTED)		158.00	15	FY 2017-18 Proj	\$1,868,687	\$204,678	\$1,664,009			
				FY 2018-19 Proj	\$1,636,355	\$195,029	\$1,441,326			
FY 2019-2020 Unappropiated Amount is:		Positive		r1 2019-20 Proj	51,372,780	\$203,143	\$1,169,638			
FY 2020-2021 Unappropiated Amount is:		Positive								
*NOTE: Negative number means reserve %	6 not met compa	res amount in 9770	only.							
*NOTE: negative number means reserve % not met Compares amount in 9 / /0 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive	% not met Compa	ires amount in 9770	only. A differenc	e of U does not nec	sessarily mean the	Unappropriated Am	ount is positive			

		2018-19	%		%	
		Budget	Change	2019-20	Change	2020-21
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	and E;				ľ	
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES						SI STUTTING THE
LCFF/Revenue Limit Sources Federal Revenues	8010-8099	2,312,950.00	2.30%	2,366,134.00	2.03%	2,414,098.0
3. Other State Revenues	8100-8299 8300-8599	154,162.70 76,400.00	0.00%	154,163.00 76,400.00	-47.46% 0.00%	81,000.0
4. Other Local Revenues	8600-8799	484,911.00	-20.62%	384,911.00	0.00%	76,400.0 384,911.0
5. Other Financing Sources		10 1,5 2 2.00	20.0270	501,511.00	0.0076	504,511.0
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(415,767.00)	-3.79%	(400,000.00)	11.32%	(445,284.00
6. Total (Sum lines A1 thru A5c)		2,612,656.70	-1.19%	2,581,608.00	-2.73%	2,511,125.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				973,102.00		997,430.00
b. Step & Column Adjustment				24,328.00		24,936.00
c. Cost-of-Living Adjustment	i.	是有 计选择		24,320.00	-	24,930.00
	19					
d. Other Adjustments	<u> </u>		AT THE COURT OF		4. The American State (State)	
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	973,102.00	2.50%	997,430.00	2.50%	1,022,366.00
2. Classified Salaries			7-3454			
a. Base Salaries				407,985.00		418,185.00
b. Step & Column Adjustment	3			10,200.00		10,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	3					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	407,985.00	2.50%	418,185.00	2.50%	428,640.00
3. Employee Benefits	3000-3999	554,583.00	10.00%	610,041.00	10.00%	671,045.00
4. Books and Supplies	4000-4999	207,500.00	2.00%	211,650.00	2.00%	215,883.00
5. Services and Other Operating Expenditures	5000-5999	496,700.00	2.00%	506,634.00	2.00%	
6. Capital Outlay	6000-6999	0.00	0.00%			516,767.00
				0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)	2			0.00		
11. Total (Sum lines B1 thru B10)		2,739,870.00	2.70%	2,813,940.00	3.94%	2,924,701.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(107.012.20)		(000 000 00)		
		(127,213.30)	ere san Greek Line	(232,332.00)		(413,576.00
D. FUND BALANCE				Sec 140 POY		
 Net Beginning Fund Balance (Form 01, line F1e) 	-	1,995,900.10		1,868,686.80		1,636,354.80
Ending Fund Balance (Sum lines C and D1)		1,868,686.80		1,636,354.80	在16.000000000000000000000000000000000000	1,222,778.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	1700 57 374		计划程序数据		SHIPPOTES P
c. Committed	00000000					
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		· · · · · · · · · · · · · · · · · · ·
d. Assigned		1800 1800				
	9780	0.00		0.00		
e. Unassigned/Unappropriated		92929		2000		
Reserve for Economic Uncertainties	9789	0.00		0.00		
2. Unassigned/Unappropriated	9790	1,868,686.80		1,636,354.80		1,222,778.80
f. Total Components of Ending Fund Balance	i	1				
(Line D3f must agree with line D2)		1,868,686.80		1,636,354.80		1,222,778.80

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2	9790	1,868,686.80		1,636,354.80		1,222,778.80
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		# M # C 2 - Late			
b. Reserve for Economic Uncertainties	9789		建一种基础			
c. Unassigned/Unappropriated	9790		APPENDING SEPTEMBER			
3. Total Available Reserves (Sum lines Ela thru E2c)		1,868,686.80		1,636,354.80	1967年2月1日(1967年)	1,222,778.80

F. ASSUMPTIONS

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

·	rie	stricted				
Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		322)	(2)	(0)	(B)	(E)
current year - Column A - is extracted)	5					
A. REVENUES AND OTHER FINANCING SOURCES		I				
LCFF/Revenue Limit Sources	8010-8099	10,000.00	0.00%	10,000.00	0.00%	10,000.00
2. Federal Revenues	8100-8299	215,280.00	0.00%	215,280.00	0.00%	215,280.00
3. Other State Revenues	8300-8599	141,762.00	-21.16%	111,762.00	0.00%	111,762.00
4. Other Local Revenues	8600-8799	255,890.00	0.00%	255,890.00	0.00%	255,890.00
5. Other Financing Sources	0000 0000	0.00	0.000/	0.00		2 52
a. Transfers In b. Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8930-8979 8980-8999	415,767.00	0.00% -3.79%	400,000.00	0.00% 11.32%	0.00 445,284.00
6. Total (Sum lines A1 thru A5c)	5,00-0,77	1,038,699.00	-4.41%	992,932.00	4.56%	1,038,216.00
		1,038,033.00	-4.4176 Sector of the Authorities	992,932.00	4.30%	1,038,210.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries		デオープログル		147,600.00		151,290.00
b. Step & Column Adjustment			建筑位置, 多点上	3,690.00		3,782.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			576,427,578,45			
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,600.00	2.50%	151,290.00	2.50%	155,072.00
2. Classified Salaries		70-14-741-131-420		101,270.00		155,072.00
a. Base Salaries	14			278 440 00		205 410 00
NAME AND ADDRESS OF THE PARTY O	1/3			278,449.00	_	285,410.00
b. Step & Column Adjustment	÷.	45.147000年		6,961.00		7,135.00
c. Cost-of-Living Adjustment	1					
d. Other Adjustments	10		の対象がよりの意		# 0.515 # 1871 E	
 Total Classified Salaries (Sum lines B2a thru B2d) 	2000-2999	278,449.00	2.50%	285,410.00	2.50%	292,545.00
3. Employee Benefits	3000-3999	313,620.00	10.00%	344,982.00	10.00%	379,480.00
4. Books and Supplies	4000-4999	76,748.00	2.00%	78,283.00	2.00%	79,849.00
5. Services and Other Operating Expenditures	5000-5999	537,274.81	-57.81%	226,675.00	2.00%	231,208.00
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	0.00	0.00%	0.00		
9. Other Financing Uses a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
20 March Control Control	100000000000000000000000000000000000000			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)	All			0.00		0.00
11. Total (Sum lines B1 thru B10)		1,353,691.81	-19.73%	1,086,640.00	4.74%	1,138,154.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	1	220000000000000000000000000000000000000		800000000000		
(Line A6 minus line B11)		(314,992.81)	SERVE AND THE SERVE OF THE SERVE	(93,708.00)		(99,938.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)	L	508,639.65		193,646.84		99,938.84
Ending Fund Balance (Sum lines C and D1)	L	193,646.84		99,938.84	(A) 11 11 11 11 11 11 11 11 11 11 11 11 11	0.84
3. Components of Ending Fund Balance	250 200 0					
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	193,647.10		99,938.84		0.84
c. Committed					排列是一个工作。	产学的时代 发表。
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	1971/19.2				
d. Assigned	9780					
e. Unassigned/Unappropriated	7,00					
Reserve for Economic Uncertainties	0700					
	9789					
2. Unassigned/Unappropriated	9790	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance		1				
(Line D3f must agree with line D2)		193,646.84		99,938.84		0.84

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES				4.5ET 美国		
1. General Fund						
a. Stabilization Arrangements	9750					建作。
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790			of the little state		
(Enter reserve projections for subsequent years 1 and 2				4. 化对象标识		
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						Telegraph Control
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790			HE GENTLE		
3. Total Available Reserves (Sum lines E1a thru E2c)					17 4年 1979年1970	AND THE PARTY

F. ASSUMPTIONS

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

		ied/Nestricted				
Description	Object	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	2,322,950.00	2.29%	2,376,134.00	2.02%	2,424,098.00
2. Federal Revenues	8100-8299	369,442.70	0.00%	369,443.00	-19.80%	296,280.00
3. Other State Revenues	8300-8599	218,162.00	-13.75%	188,162.00	0.00%	188,162.00
4. Other Local Revenues	8600-8799	740,801.00	-13.50%	640,801.00	0.00%	640,801.00
5. Other Financing Sources				, , , , , , , , , , , , , , , , , , , ,		5.0,002.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,651,355.70	-2.10%	3,574,540.00	-0.70%	3,549,341.00
B. EXPENDITURES AND OTHER FINANCING USES					E La distinction del	
Certificated Salaries						
a. Base Salaries				1,120,702.00		1,148,720.00
b. Step & Column Adjustment				28,018.00		
c. Cost-of-Living Adjustment						28,718.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000 1000	1 100 500 00	A COLUMN TO SERVICE SE	0.00	1.22 多个的可能的	0.00
Classified Salaries Classified Salaries	1000-1999	1,120,702.00	2.50%	1,148,720.00	2.50%	1,177,438.00
CALCON CALCONS CONTROL CO.				NOVEMBER 1997	作点 T 包括 有点	
a. Base Salaries				686,434.00		703,595.00
b. Step & Column Adjustment				17,161.00		17,590.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments		克里 混合物		0.00	利率的特别的通知	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	686,434.00	2.50%	703,595.00	2.50%	721,185.00
3. Employee Benefits	3000-3999	868,203.00	10.00%	955,023.00	10.00%	1,050,525.00
4. Books and Supplies	4000-4999	284,248.00	2.00%	289,933.00	2.00%	295,732.00
5. Services and Other Operating Expenditures	5000-5999	1,033,974.81	-29.08%	733,309.00	2.00%	747,975.00
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	30,000.00	-100.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00		0.00
9. Other Financing Uses	1300-1399	0.00	0.00%	0.00	0.00%	0.00
a. Transfers Out	7600-7629	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00		
10. Other Adjustments	7030-7033		0.00%		0.00%	0.00
11. Total (Sum lines B1 thru B10)	2	4.002.5(1.91	4 7104	0.00	DECEMBER OF STREET	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		4,093,561.81	-4.71%	3,900,580.00	4.16%	4,062,855.00
(Line A6 minus line B11)	V.		the state fabilities	12-12-12-12-12-12-12-12-12-12-12-12-12-1		
D. FUND BALANCE		(442,206.11)	A TO STORY ON THE T	(326,040.00)		(513,514.00)
	i		44.100000000000000000000000000000000000	- 1		
1. Net Beginning Fund Balance (Form 01, line F1e)		2,504,539.75		2,062,333.64	L	1,736,293.64
2. Ending Fund Balance (Sum lines C and D1)	1	2,062,333.64		1,736,293.64		1,222,779.64
Components of Ending Fund Balance	99888 2000					
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	193,647.10		99,938.84		0.84
c. Committed				2 23	*	
Stabilization Arrangements Other Commitments	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,868,686.54		1,636,354.80	7-14-15-15-15-15-15-15-15-15-15-15-15-15-15-	1,222,778.80
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,062,333.64		1,736,293.64		1,222,779.64

	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund	1					
a. Stabilization Arrangements 9	750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated 9	790	1,868,686.80		1,636,354.80		1,222,778.80
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.26)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	1					0.00
a. Subilization / Brangement	9750	0.00		0.00		0.00
b. Reserve for Decinomic Cinetal Manager	9789	0.00		0.00		0.00
c. Chabilghea Chappyopianea	9790	0.00		0.00		1,222,778.80
 Total Available Reserves - by Amount (Sum lines E1a thru E2c) 	+	1,868,686.54		1,636,354.80		30.10%
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.65%	The second of the second of	41.95%		30.10%
F. RECOMMENDED RESERVES						**************************************
1. Special Education Pass-through Exclusions	į.		68 计划分区			
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		ar a fathar a				
a. Do you choose to exclude from the reserve calculation						La
	Yes					
the pass through ranks distributed to obtain a second						
b. If you are the SELPA AU and are excluding special						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):) (南)	
Special education pass-through funds			e natification			
■ VACON 10 VEC UNIVERS STATE OF THE VECTOR	1					
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA		0.00		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d	ions)	0.00		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves	ions)					
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	ions)	158.13		158.13		158.13
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses	ions)	158.13 4,093,561.81		158.13 3,900,580.00		158.13 4,062,855.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ions)	158.13 4,093,561.81 0.00		3,900,580.00 0.00		158.13 4,062,855.00 0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	ions)	158.13 4,093,561.81 0.00		3,900,580.00 0.00		158.13 4,062,855.00 0.00 4,062,855.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	ions)	158.13 4,093,561.81 0.00 4,093,561.81		3,900,580.00 0.00 3,900,580.00	THE RESERVE OF THE	158.13 4,062,855.00 0.00 4,062,855.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	ions)	158.13 4,093,561.81 0.00 4,093,561.81		3,900,580.00 0.00 3,900,580.00	THE RESERVE OF THE	158.13 4,062,855.00 0.00 4,062,855.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ions)	158.13 4,093,561.81 0.00 4,093,561.81 5% 204,678.09		3,900,580.00 0.00 3,900,580.00 5% 195,029.00		158.13 4,062,855.00 0.00 4,062,855.00 59 203,142.75
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)	ions)	158.13 4,093,561.81 0.00 4,093,561.81 5% 204,678.09 67,000.00		3,900,580.00 0.00 3,900,580.00 5% 195,029.00 67,000.00		158.13 4,062,855.00 0.00 4,062,855.00 59 203,142.75
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ions)	158.13 4,093,561.81 0.00 4,093,561.81 5% 204,678.09		3,900,580.00 0.00 3,900,580.00 5% 195,029.00		158.13 4,062,855.00 0.00 4,062,855.00 55 203,142.73

Commence of the second of the						
Summary of Student Population				Marie and Marie		
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	136.00	136.00	136.00	136.00	136.00	136.00
COE Unduplicated Pupil Count	•	***	■ 0	H.	Facility and section of the section	•
Total Unduplicated pupil Count	136.00	136.00	136.00	136.00	136.00	136.00
Rolling %, Supplemental Grant	82.5000%	83.5400%	83.4400%	82.4200%	82.4200%	82.4200%
Rolling %, Concentration Grant	82.5000%	83.5400%	83.4400%	82.4200%	82.4200%	82.4200%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	50.69	50.69	50.69	50.69	50.69	50.69
Grades 4-6	33.83	33.83	33.83	33.83	33.83	33.83
Grades 7-8	24.35	24.35	24.35	24.35	24.35	24.35
Grades 9-12	0.11	0.90	0.90	0.90	0.90	0.90
Total Adjusted Base Grant ADA	108.98	109.77	109.77	109.77	109.77	109.77
Necessary Small School ADA	Prior year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	ij	ŗ		·	g I	. '
Grades 4-6	ï	£		ě	0	•
Grades 7-8	ij	<u>\$</u>	,	ř	0	*****
Grades 9-12	49.32	48.36	48.36	48.36	48.36	48.36
Total Necessary Small School ADA	49.32	48.36	48.36	48.36	48.36	48.36
Total Funded ADA	158.30	158.13	158.13	158.13	158.13	158.13
ACTUAL ADA (Current Year Only)	5			3	3	1
Grades 4-6	33.83	33.83	33.83	33.83	33.83	23.85 20.00
Grades 7-8	24.35	24.35	24.35	24.35	24.35	24.35
Grades 9-12	48.47	49.26	49.26	49.26	49.26	49.26
Total Actual ADA	157.34	158.13	158.13	158.13	158.13	158.13
Funded Difference (Funded ADA less Actual ADA)	0.96	8	ř.	¥0	t,	
LCAP Percentage to Increase or Improve						
Services	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	385,518 \$	406,153 \$	415,633 \$	416,886 \$	431,144 \$	445,210

2,564,631	2,489,961 \$	2,414,098 \$	2,366,134 \$	2,312,950 \$	2,207,586 \$	otal LCFF Entitlement \$
•	¥.0	ŧ				Additional State Aid
	ĵi	: 1 :	5	Ü	ì	Economic Recovery Target
r	Ü	SER.	g		Ē,	Miscellaneous Adjustments
ı.	ï		31 × 32 × 32 × 32 × 32 × 32 × 32 × 32 ×	101,698	23,345	Current Year Gap Funding
T.	L		9		28,338	Remaining Need after Gap (informational only)
2,300,359	2,300,359	2,300,359	2,312,950	2,211,252	2,184,241	Floor
TRUE	TRUE	TRUE	TRUE	FALSE	FALSE	Funded Based on Target Formula (based on prior
2,564,631	2,489,961 \$	2,414,098 \$	2,366,134 \$	2,312,950 \$	2,235,924 \$	Target \$
2,564,631	2,489,961	2,414,098	2,366,134	2,312,950	2,255,324	
2,304,03	100,000	1,117,000				Transition Components:
199,818	199,818	199,818	199,818	199,818	199,818	Add-ons
202,153	195,767	189,292	191,222	187,094	175,236	Concentration Grant
243,057	235,377	227,594	224,411	219,059	210,282	Supplemental Grant
44,184	42,758	41,331	40,260	39,292	37,941	Grade Span Adjustment
1,875,419	1,816,241	1,756,063	1,710,423	1,667,687	1,612,647	Base Grant
						Target Components:
2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	
						Summary of Funding
6/5/2018						Warner Unified (75416) - Adopted Budge
						LCFF Calculator Universal Assumptions

Components of LCFF By Object Code							
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	Ş	1,796,714 \$	1,901,199 \$	\$ 1,954,383 \$	2,0	\$ 2,081,232 \$	2,1
out 1 - Fair Share		,	<u></u>	1	É	ng I	į
8311 & 8590 - Categoricals	Ī					•	
EPA (for LCFF Calculation purposes)		293,739	294,730	294,730	291.708	291 708	291 708
Local Revenue Sources:			THE LOCATION CONTRACTOR	10 mm			101,700
8021 to 8089 - Property Taxes		1,298,908	1,298,908	1,298,908	1,298,908	1.298.908	1 298 908
8096 - In-Lieu of Property Taxes		(1,181,775)	(1,181,887)	(1,181,887)	(1.181.887)	(1 181 887)	(1 181 887)
Property Taxes net of in-lieu		117,133	117,021	117,021	117,021	117,021	117.021
TOTAL FUNDING	s	2,207,586 \$	2,312,950 \$	\$ 2,366,134 \$	2,	\$ 2,489,961 \$	2,564,631
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non Barin Aid
Less: Excess Taxes	S	٠,	E STATE	•	A	ייים המטוני רוומ	י ייייים מטוכ אומ
Less: EPA in Excess to LCFF Funding	'n	٠ نړ.	ar s	,	· ·	A 1	
Total Phase-In Entitlement	Ş	2,207,586 \$	2,312,950	\$ 2,366,134	\$ 2.414.098	\$ 2489 961	2 564 631
EPA (for LCFF Calculation purposes)	٠,	293,739 \$	294,730	\$ 294,730	\$ 291,708	\$ 291,708 \$	291 708
8012 - EPA, Current Year Receipt (P-2)	4	292,153 \$	293,139	\$ 293,139	\$ 290.133	290 133	290 133
8019 - EPA, Prior Year Adjustment (P-A)	\$	1,647 \$	1,586	\$ 1,592	\$ 1,592 9	1.575	1 575

Actuals to end of the month of: 05/31/2018

Part		440,543	329,149 \$	\$ 280,812 \$	340,790 \$	279,402 \$	\$ 391,149 \$	232,967 \$	81,453 \$	354,582 \$	353,844 \$	354,699	146,475 \$	\$ 143,935 \$		1000-7998 Total Cash Outflows - CY Expenditures	55 1000-7998 T
Paper Paper May Agast Radione Declarate	1,187,0	148,260	89,525	48,007	107,046	49,445	152,520		81,453	120,919	112,052	128,948	76,410	72,417		Subtotal Other Expenditures	4000-7998 S
Deputting Depu	114	27,510		X.	•		22,628		15,891	3,722	6,219		9,511	28,520		Transfers Out, Other Uses & Outgo	7000-7998
Pathology 1.5			٠				•		•	į						Capital	8889-0009 70
Papering 1.5				•								00,000	21,442	20,000		Ciner Services (Exc. Offices)	6669-0009
Particular 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	599,	62,842	64,599	16,615	62,312	19.420	68.972		33 783	78 859	77 324	55 BEO	202,4	26,082		Chines	6900-5599
Transfer 1	90,6	9,774	4,905			8,983					- 1	7 190		- 1		Supplies	4000-4999
Part	383,	48,134	20,021 \$			21.042		1	-1			55,990				Other Expenditures	4000-7998 C
California Diff. Anguel California Diff. D												September 1					.000
Part	2,542,	292,283	239,623	232,806	233,745	229,958	238,629	232,967	*	233,663	241,592	225,751	70,065	71,518		Subtotal Salaries & Benefits	1000-3999 S
Patrophotopy Aday August Depathosis Catologic National Depathosis Catologic Catologi	790,	96,784	73,762	74,319	72,058	72,518	79,630	74,237		73,452	77.523	71,826	11 246	12 645	The state of the s	Classified	2000-2999
Ballyting Mally Malgant Ballyting Colorable Mallyting Colorable Mallyting Colorable Mallyting Colorable Mallyting Colorable Mallyting Colorable Mallyting Colorable Colorable	709			61,015		58,962	60,462			62016	63 127		20,277	22,869		Certificated	1000-1999
Decision	1.043	_		97 472		09 479	09 637			200		-				Salaries & Benefits	1000-3999 S
Description 1.06 August Septimber Description		-														ash Outflows - CY Expenditures	1000-7998 C
Disputing July August Septiments Disputing	2,201,			400,010	6 000,771		1	426,213			265,553		223,886			Total Cash Inflows - CY Revenues	8000-8998 T
Page	3 367	_		200													
Page-integ 10		-					•			•		· ·				Transfers in & Other Sources	8900-8998
Paginting May Aggust September December Decem		2000	1	-	10,010	11,400	, 1,000	113,03	•	66,161	33,569	126,193	14,011	8,454		Subtotal Other Local Revenues	8600-8799 S
Page-bridge Augy August Septembar October November Property Taxas December August September	680	190.503	(8.544)	63.990	15.640	74 266	74 068	20 247		7,066	21,599	113,202	7,349	1,792		Other Local	Multiple
Paymoning Abr August Sealember Chicago Choominer Dec. Priority Case Choominer Case Choominer Case Choominer Case	434	178 512	(376.05)	E1 000	079 5	12 170	11,990	11,990		11,990	11,990	11,990	6,661	6,661		1	
Paymoning July August September December December December September Sep	133	11 000	10,042			47,104				47,104							8677
	442		-					_		1						9025 ROP - Pass Through	8782
Paymenton 1,000		•	•		•											Yther Local Revenues	8600-8799 C
Paymenting Day Day	144	5,562	83,044	(7,098)	1,517	(9,211)	63,601	3,736	٠	(18,155)	32,677	(1,947)	(4,415)	(4,446)		lubtotal Other State Revenues	8300-8599 S
Replinting Day August September Dotos Property to Dotos	96	5,562	68,651	(24, 183)	1,517	(9,211)	60,910	(10,655)	•	(18,155)	32,677	(1,947)	(4,415)	(4,446)		Other State	Multiple
Baylinido July August September Doctober Do			3.02											6. Ta		Lottery	8560
Ballinting July August September October November Property September July August September S	5		٠	2,691			2,691				.					Mandate Block Grant	8550
Beginning July August Beplambar Octobar November Post-Piotro December Dece		•							.						- Indicate and the second second	1819 One-lime Discretionary	8550
Beginning July August September Dec. Prior to December Dec. Prior to December Dec. Prior to December December Dec. Prior to September December Dec. Prior to September December Dec. Prior to September December Dec. Prior to September December Decemb	43		14.393	14.393				14 202								OTHER PA Recomputations and Adjustments	1
Beginning July August September October November Property Fases December Junuary February March April May June		-		.				1						\$ \$		1500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	8311 6
Beginning								┸								Nher State Revenues	8300-8599 O
Beginning July August September December De								130000000000000000000000000000000000000				21.00	ğ			Subtotal Federal Neventues	0100-0299 5
Baginning July August September Doctober November Property Faxore December January February March April May Jure Date D	210	22,371	20,713	23,181	43,433	25,353	20,143	20,079		24.751	8.628	2.198				Other Federal	Multiple
Beginning July August September October November Property Fasces December January February March April May June December January February March April May June December January February March April May June January January January February March April May June January January January February March April May June January Ja	29	2,948	6,112	2,775	8.024	1.770	3.234	1 532		1 160	(8)	3 400		,		1201803 Title III - Fed Cash Mgml System	8290 4
Beginning July August September October November Preparty Pasce December January February March April May June		•				•										4035 Tille II - Fed Cash Mgmt System	
Bachming July August Seplember October November Propenty Taxes December January February March April May June	u	1,294			1.294	•		1 294								30108.25 Title I - Fed Cash Mgml System	
Beginning July August September October November Property Taxes December January February March April May June	44	14,997			14.997			14 997		20,000					The state of the s	9068 Assets - Pass Through	
Beginning July August September October November Property Taxes December January February March April May June	56		9,433			23.583	10,000	2,500		33 503	0,030					Impact Aid	
Beginning July August September October November Property Taxes December January February March April May June	75	3.132		20 406			46 008	-								Special Education	818188182
Beginning July August September October November Property Taxes December January February March April May June		.							•	•						ederal Revenues	8100-8299 F
Beginning July August September October November Property Taxes Dec. Prior to	7		William Co.	1		10,100	ion/not	070,101	٠	(CAP'10)	ACB'ORL	218,636	214,290	267,128		ubtotal LCFF Sources	8000-8099 S
Beginning July August September October November Property Taxes December January February March April May June	2.331	188.868	168 196	408 544	444 475	40 430		101								Other RL Sources	Multiple
Beginning July August September October November Property Taxes December January February March April May June				2,010			2,101				•					Special Education - Prop Tax Transfer	8097
Beginning	10.	4 888	(440,47)	(79,549)	(78,548)	(90,914)	(90,914)	(90,914)		(90,914)	(90,914)	(136,371)	(68, 185)			Charter in Lieu Taxes	8096
Beginning July August September October November Property Taxes December January February March April May June	1077	, AD E 400											•	10.5		RDA Residual Balance & CRD	8047
Beginning July August September October November Property Taxes December January February March April May June	282,7	70,676			70,676		•	70,676				70,676		•		EPA	8012
Beginning July August September October November Property Taxes December January February March April May June	1,245,8	72,526	127,397	363,227		19,995	176,381	393,418		39,421	16,099	18,857	17,001	1,654		Property Taxes	8021-8047
Beginning July August September October November ProperlyTaxes December January February March April May June	1,769,8	\Rightarrow		120,348	→ \		106,189					265,474 \$	265,474			LCFF	8011
Beginning July August September October November ProperlyTaxes December January February March April May June					- 10											Otal Casii illiows - Ci Nevelides	9008-0008
Beginning										Elio moni			ist Chartel			CV Bound	9000 9000 1
Beginning July August September October November Property Taxons December January February March April May June		-		40	1,000,000	3rd Quarter	1,007,010	1.4	1,10,241,1	2,070,0	2,763,985				Balances	leginning Cash Balance	
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	otals up to					E abrilla											

Figure 11 3-8 2-9 10 Excitating \$110 Cash) Figure 1911 40-9 2010															200	F-31 O I		
Description											100000000000000000000000000000000000000			100000000000000000000000000000000000000				
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Deciming Day Day Deciming						11 11 11 11 11										The second secon		
December					•											Other Liabilities (Excluding TRANs)	9-9649	95 962
Seginating August September October November Property Fasces December Fasces					•											Temporary Loans / Due To	0-9619	
Dec. Prior Dec																TRAN / TTF Repayment	& 9640	93 9136
Bagimning Audy August September December December December August May June																TRAN / TTF Issuance Cost & Interest	5800	
December																TRAN / TTF Premium	8660	
Description						50										TRAN / TTF Principal Amounts	9640	1
Despirating																ing Activity	ıltiple Borrow	87 89 M u
Pepinding			1	1,706,983	1,501,179 \$	1,669,905	1,812,470	1,854,370	1,661,124 \$	1,742,577 \$	1	163,985 \$	1		\$	THOUT Borrowing	ing Balance Wi	
Beginning								ı										
Dec Prior to December D						•				•					•	ther Activity	ultiple Total O	84 M
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Badiming July August Saptember October November Property Texas December December Fabruary March April May June Jun																Payroll Suspense	9910	81
Paginning July August September October November Property Taxes December January February March April May June J																Revenue Suspense	8999	88
Perinning July August September October November Property Texas December January February March April May June Jun					•											Expense Suspense	7999	
Part																Other Restatements	9795	78
Page				L		5										Audit Adjustments	9793	77
Beginning																ctivity	ultiple Other A	
Beginning																		75
State Stat	(267,				•			•)				(66,993) \$	(66,993) \$	(133,987) \$	429,480		0-9659 Change	73 74 950
9110 Cash)					•										ē.•	Deferred Revenues	i0-9659	72 965
9110 Cash)						69						(66,993)	(66,993) \$	(133,987) \$	429,480		0-9599	
Baginning July August September October November Property Taxes December January February March April May June 3 June 3											accrual allocation	om July - Sept	amount excluded fr	other state accrual"	STRS on-behalf;	Note: Budget belance assumes inclusion of Liabilities	0-9659 Curren	69 70 950
Bagiming July August September October November Property Taxes December January February March April May June 3 June 30 September Se	438,											269,119 \$	164,437 \$	5,400 \$	600,462 \$	in Assets (Excl. 9110 Cash) \$	1-9499 Change	67 68 911
Baginning July August September October November Property Taxes December January February March April May June 3 June 3 March September Sept		ļ.		ļ												Other Assets	20-9499	
Baginning July August September October November Property Taxes December January February March April May June 3 June 3 September Se															The same of the sa	Temporary Loans / Due From	00-9319	
Baginning July August September October November PropertyTaxes December January February March April May June June	5,4													5,400	5,400	Receivables - Lottery	0-9299	
Beginning July August September October November Property Taxes December January February March April May June June 3 . 8 . 8 . 8 . 8 . 8 . 8 . 8 . 8 . 8 .		*	*													Deferrals - Principal Apportionment	0-9299	61 920
Beginning July August September October November PropertyTaxes December January February March April May June	433,											269,119	164,437		595,062	Receivables (Excl. deferrels listed below)	0-9299	
Beginning July August September October November PropertyTaxes December January February March April May June						55											1-9199	
	June 30th		May	April	March		January	December							Beginning		⊮2018 13:36 1-9499 Assets	6/18 911:
	1								Water State of the							ī		

E ESTIMATE	1213CERT 2012/13 CDE Coellied Amount 1011CERT 2010/11 DGS Ceillied Amount 1011CERT 2010/11 DGS Ceillied Amount AB MYP MYP from Adopted Budget SACS File	12	05-06 Ending Cash Balance	06-07 Ending Cash Balance	07-08 Ending Cesh Balance	08-09 Ending Cash Balance	09-10 Ending Cash Balance	10-11 Ending Cash Balance	11-12 Ending Cash Balance	12-13 Ending Cash Balance	13-14 Ending Cash Balance	14-15 Ending Cash Balance	15-16 Ending Cash Balance	16-17 Ending Cash Balance	17-18 Ending Cash Balance
		647,934	790,465	780,335	614,444	977,578	1,055,167	950,934	846,527	782,981	843,848	765,434	516,105	1,060,057	2,579,885
		800,008	2,079,472	861,329	692,229	1,020,326	1,006,525	987,216	926,414	816,173	872,380	818,366	849,802	1,371,184	2,401,590
Distric		898,008	920,240	848,224	736,886	951,980	922,018	796,610	980,630	820,864	905,012	821,401	2,751,110	1.573,008	2,644,988
District's authorizing signature		1,080,230	961,454	1,202,570	813,263	963,345	888,077	605,902	822,843	743,498	709,174	605,595	901,108	1,546,700	2,464,837
alure		620/66/	787,523	1,095,574	736,762	829,628	725,461	612,477	689,268	635,859	542,924	442,692	761,847	1,291,254	2,192,142
									689,258	635,859	542,924	442,692	1,104,753	1,174,047	2,275,641
		70,1078	799,479	1,206,186	796,795	942,076	915,606	930,584	831,040	898,144	749,383	434,371	1,766,707	1,667,616	2,581,932
		991,383	9/8,489	1,220,694	1,019,828	1,039,193	848,747	938,715	1,194,632	691,791	691,996	437,855	1,864,355	1,893,302	2,917,852
		107,008	923,838	1,170,146	1,129,790	908,486	838,492	903.241	975,635	578,769	684,166	464,984	1,432,951	1,876,966	2,487,397
		900,4004	894,223	830,283	1,130,349	971,560	708,320	797,381	975,635	400,858	667,969	353,238	1,257,304	1,685,437	2,540,595
		940,312	937,169	853,906	1,329,921	1,128,401	993,499	1,021,762	975,635	546,689	756,327	429,790	1.355,631	2,271,418	2,235,968
		SAA'SAB	805,482	966,212	1,144,430	1,092,770	967,513	976,994	961,116	612,373 \$	724,758	416,243	1,195,118	1.841.361	2,204,839
				7	1,0			1	1	1	1	5	1	2.1	1

District: W

Warner Unified School District

CDS #: 37-75416

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.

Combine	d Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$1,868,686.54	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$149,748.17	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$2,018,434.71	
	District Standard Reserve Level	5%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$204,678.09	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$1,813,756.62	

		Description of Need
neral Fund/County School Service Fund	\$200,000.00	Transportation: Bus Replacement
neral Fund/County School Service Fund	\$250,000.00	Facilities: Emergency and Replacement
neral Fund/County School Service Fund	\$900,000.00	Cash Flow
neral Fund/County School Service Fund	\$314,008.45	Technology Replacement Plan
cial Reserve Fund for Other Than Capital Outlay Projects	\$149,748.17	Unforeseen expenses
16	eral Fund/County School Service Fund eral Fund/County School Service Fund eral Fund/County School Service Fund	eral Fund/County School Service Fund \$250,000.00 eral Fund/County School Service Fund \$900,000.00 eral Fund/County School Service Fund \$314,008.45

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.



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July 1 Budget 2018-19 Budget Technical Review Checks

Warner Unified

San Diego County

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

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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget 2017-18 Estimated Actuals Technical Review Checks

Warner Unified

San Diego County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Warner Unified San Diego County

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	9,036.80	9,036.80
Total, Restric	cted Balance	9,036.80	9,036.80

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,249.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		(8)			
a) As of July 1 - Unaudited		9791	25,782.32	35,032.06	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,782.32	35,032.06	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,782.32	35,032.06	35.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			35,032.06	35,032.06	0.0%
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	9,036.80	9,036.80	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	25,995.26	25,995.26	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,249.74	0.00	-100.0%
5) TOTAL, REVENUES			9,249.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	M.		9,249.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS				Co.	
INTERFUND TRANSFERS IN				,	93
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
		7019		20.000	
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		-	0.00	0.00	0.0%
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources			_		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates				1	
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0,00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
ASSESSMENT VIEWS				AG GOOD OF THE	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
			F.		

Description Res	ource Codes Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0:00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES	0.00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
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 Cost	s)	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Description CERTIFICATED SALARIES	Resource codes	Object codes	Estimated Notation		
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.09
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	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	212.94	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	9,036.80	0.00	-100.0
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			9,249.74	0.00	-100.09
TOTAL, REVENUES			9,249.74	0.00	-100.0

Description F	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
. ASSETS					
Cash a) in County Treasury		9110	0.00		
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		
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		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		1000000	0.00		
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		200	0.00		
FUND EQUITY		H.			
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,249.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,782.32	35,032.06	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,782.32	35,032.06	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,782.32	35,032.06	35.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			35,032.06	35,032.06	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.076
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	9,036.80	9,036.80	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	25,995.26	25,995.26	0.0%
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties	8	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,249.74	0.00	-100.0%
5) TOTAL, REVENUES	46		9,249.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	. 84		9,249.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			3,243.74	0.00	-100.07
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

Warner Unified San Diego County

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		sas decen o pomo	1,124.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,623.94	149,748.17	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,623.94	149,748.17	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,623.94	149,748.17	0.8%
2) Ending Balance, June 30 (E + F1e)			149,748.17	149,748.17	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	149,748.17	149,748.17	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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July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	u u	8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,124.23	0.00	-100.0%
5) TOTAL, REVENUES			1,124.23	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999	ē	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			1,124.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES		æ	,,		
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				200020	Section 1
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS	Resource Source	Object Codes	Estimated /istatis	Dudget	Director
,					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	·		0.00	0.00	0.0%
OTHER SOURCES/USES			-		
SOURCES					
Other Sources					
Transfers from Funds of		0005	0.00	0.00	0.00
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.0%
0323					
Transfers of Funds from		7054			
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES	274-4		0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.09

Warner Unified San Diego County

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					2001917111112
Other Local Revenue					
Sales		''			
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,124.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,124.23	0.00	-100.0%
TOTAL, REVENUES			1,124.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
S. ASSETS					
Cash a) in County Treasury		9110	0.00		
The County Treasury The State of the County Treasury The County Treasury The County Treasury The County Treasury The 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY				20	
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					20
BALANCE (C + D4)			1,124.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,623.94	149,748.17	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,623.94	149,748.17	0.8%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)	ş		148,623.94	149,748.17	0.89
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			149,748.17	149,748.17	0.09
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Otoles		3712		25/25/21	
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	149,748.17	149,748.17	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

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Description	Resource Codes Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,124.23	0.00	-100.0%
5) TOTAL, REVENUES		1,124.23	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,124.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

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

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	11,356.26	11,256.26	
9010	Other Restricted Local	100.00	200.00	
Total, Restr	icted Balance	11,456.26	11,456.26	

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,820.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,277.13	11,456.26	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,277.13	11,456.26	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,277.13	11,456.26	-40.6%
2) Ending Balance, June 30 (E + F1e)			11,456.26	11,456.26	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	11,456.26	11,456.26	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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July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES		n			ref na catalona.
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	125,000.00	38.9%
3) Other State Revenue		8300-8599	12,500.00	12,500.00	0.0%
4) Other Local Revenue		8600-8799	3,052.00	3,450.00	13.0%
5) TOTAL, REVENUES			105,552.00	140,950.00	33.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		163,100.00	180,950.00	10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			163,100.00	180,950.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(57,548.00)	(40,000.00)	-30.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				Wigot sten at sec. i	
a) Transfers In		8900-8929	49,727.13	40,000.00	-19.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			49,727.13	40,000.00	-19.6%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN			8		
From: General Fund		8916	49,727.13	40,000.00	-19.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	and the property of the state o		49,727.13	40,000.00	-19.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	30° #1	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		*	0.00	0.00	0.0%
OTHER SOURCES/USES			-	2	
SOURCES					
Other Sources			200		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0303	0.00	0.00	0.07
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES	¥		0.00	0.00	0.09
USES		The second secon			
Transfers of Funds from		7054	0.00	STATE OF THE	0.00
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS	V		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			49,727.13	40,000.00	-19.69

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Description R	esource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	8,000.00	10,000.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	URES		8,000.00	10,000.00	25.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	ests)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO.	STS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,100.00	180,950.00	10.9%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES				4	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	47,200.00	63,466.00	34.5%
Classified Supervisors' and Administrators' Salaries		2300	8,500.00	9,167.00	7.8%
Clerical, Technical and Office Salaries		2400	9,400.00	5,000.00	-46.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,100.00	77,633.00	19.3%
EMPLOYEE BENEFITS			Les te		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,950.00	11,463.00	28.1%
OASDI/Medicare/Alternative		3301-3302	4,500.00	4,855.00	7.9%
Health and Welfare Benefits		3401-3402	20,500.00	17,500.00	-14.6%
Unemployment Insurance		3501-3502	50.00	1,299.00	2498.0%
Workers' Compensation		3601-3602	1,000.00	1,200.00	20.0%
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			35,000.00	36,317.00	3.8%
BOOKS AND SUPPLIES					
Davis and Other Reference Metaricle		4200	0.00	0.00	0.09
Books and Other Reference Materials		4300	1,000.00	1,500.00	50.09
Materials and Supplies		4400	0.00	0.00	0.09
Noncapitalized Equipment		4700	54,000.00	55,500.00	2.89
Food		4/00	55,000.00	57,000.00	3.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	90,000.00	125,000.00	38.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,000.00	125,000.00	38.9%
OTHER STATE REVENUE					97
Child Nutrition Programs		8520	12,500.00	12,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,500.00	12,500.00	0.0%
OTHER LOCAL REVENUE					4
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,952.00	3,350.00	13.5%
Leases and Rentals	E.	8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts			*		
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,052.00	3,450.00	13.0%
TOTAL, REVENUES			105,552.00	140,950.00	33.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	ury	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	186	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES	-1				
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,820.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES	=				
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,277.13	11,456.26	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,277.13	11,456.26	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,277.13	11,456.26	-40.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			11,456.26	11,456.26	0.0%
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	11,456.26	11,456.26	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	V	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description R	Resource Codes Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES			man e p S	KS . M. Waldy Sci.
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	90,000.00	125,000.00	38.9%
3) Other State Revenue	8300-8599	12,500.00	12,500.00	0.0%
4) Other Local Revenue	8600-8799	3,052.00	3,450.00	13.0%
5) TOTAL, REVENUES		105,552.00	140,950.00	33.5%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	65,100.00	77,633.00	19.3%
3) Employee Benefits	3000-3999	35,000.00	36,317.00	3.8%
4) Books and Supplies	4000-4999	55,000.00	57,000.00	3.6%
5) Services and Other Operating Expenditures	5000-5999	8,000.00	10,000.00	25.0%
6) Capifal Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1 2 2 1	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		163,100.00	180,950.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(57,548.00)	(40,000.00)	-30.5%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers in	8900-892	9 49,727.13	40,000.00	-19.6%
b) Transfers Out	7600-762	9 0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.09
3) Contributions	8980-899	9 0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		49,727.13	40,000.00	-19.69

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	17.92	557.92
Total, Restr	icted Balance	17.92	557.92

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(5,160.54)	540.00	-110.5%
BALANCE (C + D4)			(5,160.54)	340.00	-110.076
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,178.46	17.92	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,178.46	17.92	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,178.46	17.92	-99.7%
2) Ending Balance, June 30 (E + F1e)			17.92	557.92	3013.4%
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	17.92	557.92	3013.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.09
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,554.00	88,000.00	-3.9%
4) Other Local Revenue		8600-8799	535.19	540.00	0.9%
5) TOTAL, REVENUES			92,089.19	88,540.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)			2.5		
1) Instruction	1000-1999		119,499.73	118,000.00	-1.3%
2) Instruction - Related Services	2000-2999		12,000.00	0.00	-100.0%
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		2.	131,499.73	118,000.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,410.54)	(29,460.00)	-25.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	34,250.00	30,000.00	-12.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	200	0.00	0.00
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%

D	Deserves Cades	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Description	Resource Codes	Object codes	Estillated Actuals	Budget	Dillerence
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	34,250.00	30,000.00	-12.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,250.00	30,000.00	-12.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	žunga i narada na na		0:00	0.00	0.0%
OTHER SOURCES/USES			24 (44)		
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			-		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	-		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,250.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				- Judget	Dinoisille
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 Improvement	ents	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	4,095.00	104.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		2,000.00	4,095.00	104.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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	t Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			131,499.73	118,000.00	-10.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,000.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	69,999.73	65,116.00	-7.0%
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			69,999.73	65,116.00	-7.09
EMPLOYEE BENEFITS			9		
STRS		3101-3102	2,000.00	0.00	-100.09
PERS		3201-3202	15,300.00	15,175.00	-0.89
OASDI/Medicare/Alternative		3301-3302	4,850.00	5,030.00	3.79
Health and Welfare Benefits		3401-3402	21,150.00	26,000.00	22.99
Unemployment Insurance		3501-3502	100.00	885.00	785.09
Workers' Compensation		3601-3602	1,600.00	1,050.00	-34.49
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		v	45,000.00	48,140.00	7.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	2,500.00	649.00	-74.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES	-		2,500.00	649.00	-74.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		- X. c	0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	75,000.00	75,000.00	0.0%
All Other State Revenue	All Other	8590	16,554.00	13,000.00	-21.5%
TOTAL, OTHER STATE REVENUE			91,554.00	88,000.00	-3.9%
OTHER LOCAL REVENUE					
Other Local Revenue				=	
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	35.19	40.00	13.7%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			535.19	540.00	0.9%
TOTAL, REVENUES			92,089.19	88,540.00	-3.9%

ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9110	0.00	
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	(E)(1)(E)	0.00	
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	(E)(1)(E)		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	restriction of the second seco	0.00	
c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9120	0.00	
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9130	0.00	
e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9135	0.00	
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9140	0.00	
3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9150	0.00	
4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9200	0.00	
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets		0.00	
6) Stores 7) Prepaid Expenditures 8) Other Current Assets	9290		
7) Prepaid Expenditures 8) Other Current Assets	9310	0.00	
8) Other Current Assets	9320	0.00	
	9330	0.00	
	9340	0.00	
9) TOTAL, ASSETS		0.00	
DEFERRED OUTFLOWS OF RESOURCES			
1) Deferred Outflows of Resources	9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS		0.00	
LIABILITIES			
1) Accounts Payable	9500	0.00	
2) Due to Grantor Governments	9590	0.00	
3) Due to Other Funds	9610	0.00	
4) Current Loans	9640		
5) Unearned Revenue	9650	0.00	
6) TOTAL, LIABILITIES		0.00	
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources	9690	0.00	
2) TOTAL, DEFERRED INFLOWS		0.00	
FUND EQUITY			
Ending Fund Balance, June 30			

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,160.54)	540.00	-110.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,178.46	17.92	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,178.46	17.92	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,178.46	17.92	-99.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			17.92	557.92	3013.4%
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	17.92	557.92	3013.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,554.00	88,000.00	-3.9%
4) Other Local Revenue		8600-8799	535.19	540.00	0.9%
5) TOTAL, REVENUES			92,089.19	88,540.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,000.00	0.00	-100.0%
2) Classified Salaries		2000-2999	69,999.73	65,116.00	-7.0%
3) Employee Benefits		3000-3999	45,000.00	48,140.00	7.0%
4) Books and Supplies		4000-4999	2,500.00	649.00	-74.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	4,095.00	104.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			131,499.73	118,000.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		qrii	(39,410.54)	(29,460.00)	-25.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	34,250.00	30,000.00	-12.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			34,250.00	30,000.00	-12.49

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July 1 Budget General Fund Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
4510	Indian Education	1.76	1.76
6230	California Clean Energy Jobs Act	219,492.81	0.00
6300	Lottery: Instructional Materials	3,100.00	3,100.00
6500	Special Education	34,309.00	1,309.00
6512	Special Ed: Mental Health Services	128,850.61	128,850.61
7338	College Readiness Block Grant	64,000.00	0.00
9010	Other Restricted Local	58,885.73	60,385.73
Total, Restric	cted Balance	508,639.91	193,647.10

		2017	-18 Estimated Actua	ls		2018-19 Budget		
Description Fu	Object	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		68,980.56	134,859.54	203,840.10	(127,213.30)	(314,992.81)	(442,206.11)	-316.9%
F. FUND BALANCE, RESERVES			· 1					
Beginning Fund Balance As of July 1 - Unaudited	9791	1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
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)		1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
2) Ending Balance, June 30 (E + F1e)		1,995,900.10	508,639.65	2,504,539.75	1,868,686.80	193,646.84	2,062,333.64	-17.7%
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	508,639.91	508,639.91	0.00	193,647.10	193,647.10	-61.9%
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			Mg - V.A.					
Other Assignments (by Resource/Object) e) Unassigned/Unappropriated	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	1,995,900,10	(0.26)	1,995,899,84	1,868,686.80	(0.26)	1.868.686.54	-6.4%

			2017-	-18 Estimated Actua	ls		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,204,081.00	10,000.00	2,214,081.00	2,312,950.00	10,000.00	2,322,950.00	4.9%
2) Federal Revenue		8100-8299	224,557.54	361,737.00	586,294.54	154,162.70	215,280.00	369,442.70	-37.0%
3) Other State Revenue		8300-8599	42,408.00	323,241.00	365,649.00	76,400.00	141,762.00	218,162.00	-40.3%
4) Other Local Revenue		8600-8799	503,662.15	276,986.62	780,648.77	484,911.00	255,890.00	740,801.00	-5.1%
5) TOTAL, REVENUES			2,974,708.69	971,964.62	3,946,673.31	3,028,423.70	622,932.00	3,651,355.70	-7.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,354,078.00	738,658.08	2,092,736.08	1,474,269.00	845,099.00	2,319,368.00	10.8%
2) Instruction - Related Services	2000-2999		85,524.00	0.00	85,524.00	137,465.00	0.00	137,465.00	60.7%
3) Pupil Services	3000-3999		303,320.00	46,300.00	349,620.00	322,741.00	4,100.00	326,841.00	-6.5%
4) Ancillary Services	4000-4999		27,630.00	0.00	27,630.00	35,100.00	0.00	35,100.00	27.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.09
7) General Administration	7000-7999		603,830.00	6,150.00	609,980.00	572,095.00	0.00	572,095.00	-6.29
8) Plant Services	8000-8999		101,650.00	332,244.00	433,894.00	98,200.00	504,492.81	602,692.81	38.99
9) Other Outgo	9000-9999	Except 7600-7699	59,472.00	0.00	59,472.00	30,000.00	0.00	30,000.00	-49.69
10) TOTAL, EXPENDITURES			2,535,504.00	1,123,352.08	3,658,856.08	2,669,870.00	1,353,691.81	4,023,561.81	10.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B1	0)		439,204.69	(151,387.46)	287,817.23	358,553.70	(730,759.81)	(372,206.11)	-229.39
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	83,977.13	0.00	83,977.13	70,000.00	0.00	70,000.00	-16.69
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.05
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(286,247.00)	286,247.00	0.00	(415,767.00)	415,767.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/U	SES	3000 0000	(370,224.13)	286,247.00	(83,977.13)		415,767.00	(70,000.00)	-16.69

500	***			7-18 Estimated Actual	s		2018-19 Budget		1
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.000
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00		0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.50	0.00	0.00	0.00	0.0%
To: Child Development Fund		7611	34,250.00	0.00	34,250.00	30,000.00	0.00	30,000.00	-12.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00			
To: Cafeteria Fund		7616	49,727.13	0.00			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	49,727.13	40,000.00	0.00	40,000.00	-19.6%
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	83,977.13		83,977.13	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			83,977.13	0.00	83,977.13	70,000.00	0.00	70,000.00	-16.6%
SOURCES				and also		la la			
SOURCES				1 1		i.	2 1-1		
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								0.00	0.070
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		0000	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		0005							
Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	2.00					
Proceeds from Capital Leases			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		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 USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(286,247.00)	286,247.00	0.00	(415,767.00)	415,767.00	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			(286,247.00)	286,247.00	0.00	(415,767.00)	415,767.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(370,224.13)	286,247.00	(83,977.13)	(485,767.00)	415,767.00	(70,000.00)	-16.6%

10000000000000000000000000000000000000			Expen	ditures by Object					
1			2017	-18 Estimated Actual	ls		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY	Resource Codes	Codes			()	(6)	(5)	(F)	Car
CAPITAL OUTLAY						1			
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	32,420.00	0.00	32,420.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,420.00	0.00	32,420.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of In	ndirect Costs)								
							i i		
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 Paym									
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 App	nortion montr	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	6500	7221	eren de en	0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222	er vest, registra	0.00	0.00	HOUSE L.	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	Call de La Vieta	0.00	0.00	St Land	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	4,472.00	0.00	4,472.00	1,000.00	0.00	1,000.00	-77.6%
Other Debt Service - Principal		7439	55,000.00	0.00	55,000.00	29,000.00	0.00	29,000.00	-47.3%
TOTAL, OTHER OUTGO (excluding Transf	ere of Indirect Coets)	7.400	59,472.00	0.00	59,472.00	30,000.00	201	30,000.00	- 5
OTHER OUTGO - TRANSFERS OF INDIRE			55,472.00	0.00	55,472.00	50,000.00	0.00	50,000.00	-49.6%
				20020	Agricus I		V2=V2=V4	With the second of the second	2020
Transfers of Indirect Costs		7310	(6,150.00)	6,150.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS O	F INDIRECT COSTS		(6,150.00)	6,150.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,535,504.00	1,123,352.08	3,658,856.08	2,669,870.00	1,353,691.81	4,023,561.81	10.0%

			ditures by Object	ie T		2018-19 Budget		
		2017	-18 Estimated Actua	10 F (000) (0		2016-13 Budget	Total Fund	% Diff
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
ERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	715,488.00	169,512.00	885,000.00	850,102.00	147,600.00	997,702.00	12.79
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	108,000.00	0.00	108,000.00	123,000.00	0.00	123,000.00	13.99
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		823,488.00	169,512.00	993,000.00	973,102.00	147,600.00	1,120,702.00	12.99
LASSIFIED SALARIES								
Classified Instructional Salaries	2100	48,000.00	198,286.00	246,286.00	73,232.00	154,262.00	227,494.00	-7.6
Classified Support Salaries	2200	100,400.00	24,500.00	124,900.00	80,319.00	9,000.00	89,319.00	-28.5
Classified Supervisors' and Administrators' Salaries	2300	99,400.00	0.00	99,400.00	101,668.00	0.00	101,668.00	2.3
Clerical, Technical and Office Salaries	2400	110,414.00	95,000.00	205,414.00	152,766.00	106,037.00	258,803.00	26.0
Other Classified Salaries	2900	9,000.00	0.00	9,000.00	0.00	9,150.00	9,150.00	1.7
TOTAL, CLASSIFIED SALARIES		367,214.00	317,786.00	685,000.00	407,985.00	278,449.00	686,434.00	0.2
MPLOYEE BENEFITS	İ							
STRS	3101-3102	98,055.00	90,259.84	188,314.84	152,122.00	97,421.00	249,543.00	32.5
PERS	3201-3202	54,805.00	49,670.00	104,475.00	84,714.00	69,863.00	154,577.00	48.0
DASDI/Medicare/Alternative	3301-3302	38,600.00	29,860.00	68,460.00	48,112.00	41,185.00	89,297.00	30.4
Health and Welfare Benefits	3401-3402	267,310.00	73,910.00	341,220.00	192,361.00	90,950.00	283,311.00	-17.0
Inemployment Insurance	3501-3502	8,750.00	1,050.00	9,800.00	13,919.00	5,646.00	19,565.00	99.6
Norkers' Compensation	3601-3602	36,280.00	7,950.00	44,230.00	23,355.00	8,555.00	31,910.00	-27.9
DPEB, Allocated	3701-3702	50,000.00	0.00	50,000.00	40,000.00	0.00	40,000.00	-20.0
DPEB, 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		553,800.00	252,699.84	806,499.84	554,583.00	313,620.00	868,203.00	7.7
OOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	21,000.00	13,500.00	34,500.00	26,500.00	7,547.00	34,047.00	-1.3
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	219,825.00	141,780.24	361,605.24	181,000.00	69,201.00	250,201.00	-30.8
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.00	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES	4700	240,825.00	155,280.24	396,105.24	207,500.00	76,748.00	284,248.00	
ERVICES AND OTHER OPERATING EXPENDITURES		2 10,020,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	17,135.00	5,998.00	23,133.00	17,600.00	24,000.00	41,600.00	79.
Dues and Memberships	5300	20,000.00	300.00	20,300.00	8,650.00	0.00	8,650.00	-57.
Insurance	5400 - 5450	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0
Operations and Housekeeping Services	5500	90,500,00	0.00	90,500.00	96,500.00	0.00	96,500.00	6.0
Rentals, Leases, Repairs, and								
Noncapitalized Improvements	5600	14,500.00	4,000.00	18,500.00	14,500.00	5,000.00	19,500.00	
Transfers of Direct Costs	5710	(40,000.00)	40,000.00	0.00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	298,800.00	171,626.00	470,426.00	297,950.00	508,274.81	806,224.81	71.
Communications	5900	28,500.00	0.00	28,500.00	26,500.00	0.00	26,500.00	-7.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		464,435.00	221,924.00	686,359.00	496,700.00	537,274.81	1,033,974.81	50.6

				ditures by Object -18 Estimated Actual	•		2018-19 Budget		
			2017	To Estimated Actual	Total Fund		LUTO ID DUOGEL	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes				Į.	1		1		
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		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8022	W1.37	0.00	0.00	0.00	0.00	0.00	0.070
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		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes		0029	0.00	0.00	0.00	0.00	0.00		
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	15,325.00	0.00	15,325.00	14,850.00	0.00	14,850.00	-3.1%
Interest		8660	19,276.15	0.00	19,276.15	1,000.00	0.00	1,000.00	-94.8%
Net Increase (Decrease) in the Fair Value						10000	27,722		
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	0.00	126,399.84	126,399.84	0.00	126,399.00	126,399.00	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	The same of the same
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		0000	0.00		-				
Plus: Misc Funds Non-LCFF				-1.1.21	2.22	2.22			
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	469,061.00	1,627.78	470,688.78	469,061.00	50.00	469,111.00	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Apportionments		31703050							
Special Education SELPA Transfers							2.00	0.00	0.09
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	
From County Offices	6500	8792	70	148,959.00	148,959.00		129,441.00	129,441.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.07
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00	10 - T- F1 N	0.00	0.00	0.09
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.09
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	1
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE	G-1000		503,662.15	276,986.62	780,648.77	484,911.00	255,890.00	740,801.00	-5.19
			1 1	7		II.			1

			2017	-18 Estimated Actual	s		2018-19 Budget		T
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	- A	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,			=					
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		22,461.00	22,461.00		22,461.00	22,461.00	0.0%
Career and Technical					150001000000000000000000000000000000000				
Education	3500-3599	8290		1,601.00	1,601.00		1,601.00	1,601.00	0.0%
All Other Federal Revenue	All Other	8290	7,785.03	10,350.00	18,135.03	1,000.00	10,350.00	11,350.00	-37.4%
TOTAL, FEDERAL REVENUE			224,557.54	361,737.00	586,294.54	154,162.70	215,280.00	369,442.70	-37.0%
OTHER STATE REVENUE						Bar 1 War 1			
Other State Apportionments			84 B						
ROC/P Entitlement Prior Years	6360	8319	-100	0.00	0.00		0.00	0.00	0.00
Special Education Master Plan	0000	0013	1 4 P.A. 1 T. 1 T. 1	0.00	0.00		0.00	0.00	0.0%
Current Year	6500	8311		0.00	0.00	MX	0.00	0.00	0.0%
Prior Years	6500	8319	-50-6	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	27,408.00	0.00	27,408.00	53,450.00	0.00	53,450.00	95.0%
Lottery - Unrestricted and Instructional Materials		8560	15,000.00	6,600.00	21,600.00	22,950.00	7,547.00	30,497.00	41.2%
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	APÉRT PERMIT	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		52,031.00	52,031.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		60,000.00	60,000.00		30,000.00	30,000.00	-50.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590	185 14 1 9 8	0.00	0.00	@[. Ta25]	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00	September 1	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	0.00	204,610.00	204,610.00	0.00	104,215.00	104,215.00	-49.1%
TOTAL, OTHER STATE REVENUE)732/G21	42,408.00	323,241.00	365,649.00	76,400.00	141,762.00	218,162.00	-40.3%

			nditures by Object			2010 10 7 1		
K.		201	7-18 Estimated Actual	200		2018-19 Budget	T-4-1 E 4	% Diff
Description Resource Co	Object odes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Column C & F
CFF SOURCES						-30-21		
District According			Mon a					
Principal Apportionment State Aid - Current Year	8011	1,796,714.00	0.00	1,796,714.00	1,901,199.00	0.00	1,901,199.00	5.8%
Education Protection Account State Aid - Current Year	8012	293,739.00	0.00	293,739.00	294,730.00	0.00	294,730.00	0.3%
State Aid - Prior Years	8019	(6,182.00)	0.00	(6,182.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions			0.00					*****
Homeowners' Exemptions	8021	7,520.00	0.00	7,520.00	7,520.00	0.00	7,520.00	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	1,102,149.00	0.00	1,102,149.00	1,102,149.00	0.00	1,102,149.00	0.0%
Unsecured Roll Taxes	8042	39,265.00	0.00	39,265.00	39,265.00	0.00	39,265.00	0.0%
Prior Years' Taxes	8043	25.00	0.00	25.00	25.00	0.00	25.00	0.0%
Supplemental Taxes	8044	159,983.00	0.00	159,983.00	159,983.00	0.00	159,983.00	0.0%
Education Revenue Augmentation								
Fund (ERAF)	8045	(10,034.00)	0.00	(10,034.00)	(10,034.00)	0.00	(10,034.00)	0.0%
Community Redevelopment Funds	2047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	*					To All S		
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	2,677.00	0.00	2,677.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.07
Subtotal, LCFF Sources		3,385,856.00	0.00	3,385,856.00	3,494,837.00	0.00	3,494,837.00	3.2%
LCFF Transfers								
Unrestricted LCFF Transfers -			- 100					
Current Year 0000	8091	0.00		0.00	0.00		0.00	0.09
All Other LCFF Transfers -		l annual						
Current Year All Othe		0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,181,775.00)	0.00	(1,181,775.00)	(1,181,887.00)	0.00	10,000.00	0.09
Property Taxes Transfers	8097	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	2,322,950.00	4.99
TOTAL, LCFF SOURCES		2,204,081.00	10,000.00	2,214,081.00	2,312,950.00	10,000.00	2,322,950.00	4.97
EDERAL REVENUE								
Maintenance and Operations	8110	143,609.81	0.00	143,609.81	80,000.00	0.00	80,000.00	-44.39
Special Education Entitlement	8181	0.00	136,518.00	136,518.00	0.00	35,000.00	35,000.00	-74.49
Special Education Discretionary Grants	8182	0.00	27,919.00	27,919.00	0.00	7,980.00	7,980.00	-71.49
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Forest Reserve Funds	8260	73,162.70	0.00	73,162.70	73,162.70	0.00	73,162.70	0.09
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.09
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs	8285	0.00	75,715.00	75,715.00	0.00	50,715.00	50,715.00	-33.09
Pass-Through Revenues from						a ac		
Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	
Title I, Part A, Basic 3010	8290		80,251.00	80,251.00		80,251.00	80,251.00	0.09
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		6,922.00	6,922.00		6,922.00	6,922.00	0.000
Title III, Part A, Immigrant Education	0230	Notes of	0,022.00	0,022.00		0,090		
Program 4201	8290		0.00	0.00		0.00	0.00	0.0

			Expen	ditures by Object				140	
			2017	-18 Estimated Actua	ls		2018-19 Budget		1
Description F	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
3. ASSETS									
Cash a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Tr	reasury	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)		4	0.00	0.00	0.00				

San Diego County				ditures by Object					, om o
			2017	-18 Estimated Actual	s	2018-19 Budget			
Description R	lesource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,980.56	134,859.54	203,840.10	(127,213.30)	(314,992.81)	(442,206.11)	-316.9%
F. FUND BALANCE, RESERVES			1						
Beginning Fund Balance As of July 1 - Unaudited		9791	1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
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)			1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,919.54	373,780.11	2,300,699.65	1,995,900.10	508,639.65	2,504,539.75	8.9%
2) Ending Balance, June 30 (E + F1e)		ļi E	1,995,900.10	508,639.65	2,504,539.75	1,868,686.80	193,646.84	2,062,333.64	-17.7%
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	508,639.91	508,639.91	0.00	193,647.10	193,647.10	-61.9%
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				1 a					
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated							THE PARTY		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,995,900.10	(0.26)	1,995,899.84	1,868,686.80	(0.26)	1,868,686.54	-6.4%

			Expen	ditures by Object				W.	
			2017	-18 Estimated Actua	ls		2018-19 Budget		-
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,204,081.00	10,000.00	2,214,081.00	2,312,950.00	10,000.00	2,322,950.00	4.9%
2) Federal Revenue		8100-8299	224,557.54	361,737.00	586,294.54	154,162.70	215,280.00	369,442.70	-37.0%
3) Other State Revenue		8300-8599	42,408.00	323,241.00	365,649.00	76,400.00	141,762.00	218,162.00	-40.3%
4) Other Local Revenue		8600-8799	503,662.15	276,986.62	780,648.77	484,911.00	255,890.00	740,801.00	-5.1%
5) TOTAL, REVENUES			2,974,708.69	971,964.62	3,946,673.31	3,028,423.70	622,932.00	3,651,355.70	-7.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	823,488.00	169,512.00	993,000.00	973,102.00	147,600.00	1,120,702.00	12.9%
2) Classified Salaries		2000-2999	367,214.00	317,786.00	685,000.00	407,985.00	278,449.00	686,434.00	0.2%
3) Employee Benefits		3000-3999	553,800.00	252,699.84	806,499.84	554,583.00	313,620.00	868,203.00	7.7%
4) Books and Supplies		4000-4999	240,825.00	155,280.24	396,105.24	207,500.00	76,748.00	284,248.00	-28.2%
5) Services and Other Operating Expenditures		5000-5999	464,435.00	221,924.00	686,359.00	496,700.00	537,274.81	1,033,974.81	50.6%
6) Capital Outlay		6000-6999	32,420.00	0.00	32,420.00	0.00	0.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	59,472.00	0.00	59,472.00	30,000.00	0.00	30,000.00	-49.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,150.00)	6,150.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,535,504.00	1,123,352.08	3,658,856.08	2,669,870.00	1,353,691.81	4,023,561.81	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			439,204.69	(151,387.46)	287,817.23	358,553.70	(730,759.81)	(372,206.11)	-229.3%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	83,977.13	0.00	83,977.13	70,000.00	0.00	70,000.00	-16.6%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(286,247.00)	286,247.00	0.00	(415,767.00)	415,767.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(370,224.13)	286,247.00	(83,977.13)	(485,767.00)	415,767.00	(70,000.00)	-16.6%

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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. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? No Is the system of personnel position control independent from the payroll system? Yes Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the No enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? No Has the district entered into a bargaining agreement where any of the budget No or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or No retired employees? Is the district's financial system independent of the county office system? No 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 Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? Yes When providing comments for additional fiscal indicators, please include the item number applicable to each comment. The District has transitioned to a new Superintendent nearly one year ago. Comments: (optional)

End of School District Budget Criteria and Standards Review

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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 19, 2018

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

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SBC. C	Cost Analysis of District's Labo	or Agreements - Management/Supervi	sor/Confidential Employees		
DATA I	ENTRY: Enter all applicable data iter	ns; 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)
	er of management, supervisor, and ential FTE positions	3.8	4.0	4.0	4.0
Salary	ement/Supervisor/Confidential and Benefit Negotiations			–	
1.	Are salary and benefit negotiations	s settled for the budget year?	Yes		
		totada Musta Ministra (= III			
	If No.	o, identify the unsettled negotiations including	g any prior year unsettled negotiation	ns and then complete questions 3 and	4.
		20			
Noosti	If n/a ations Settled	a, skip the remainder of Section S8C.			
2.	Salary settlement:	-	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement inc	luded in the budget and multiyear	1966-51		**************************************
	projections (MYPs)?		Yes 1,500	Yes 2,000	Yes 2,500
	lota	al cost of salary settlement	1,500	2,000	2,500
		hange in salary schedule from prior year y enter text, such as "Reopener")	1.0%	0.0%	0.0%
Manak	etiana Nat Cattlad				
Negoti 3.	ations Not Settled Cost of a one percent increase in	salary and statutory benefits			
		-	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative	salary schedule increases			
-	gement/Supervisor/Confidential a and Welfare (H&W) Benefits	r	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes	s included in the budget and MYPs?			
2.	Total cost of H&W benefits				
3. 4.	Percent of H&W cost paid by emp Percent projected change in H&W				
	gement/Supervisor/Confidential and Column Adjustments		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Am atas 0 salama adi atas da i	abided in the budget and MVDe2		7,0	
2.	Are step & column adjustments in Cost of step and column adjustments	31.73.51.74.71.40.43.60. 10.10.10 . 70.10.10			
3.	Percent change in step & column				arab, ar was the same and the
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Carel	Don-Into (mineage, pomoses, etc.)				,
1.	Are costs of other benefits include	ed in the budget and MYPs?	*		

Total cost of other benefits

Percent change in cost of other benefits over prior year

3.

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ssifie	d (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	an Maran (internation 🗝 San Artin Marine Statement Statement of the Control of t			61/5
	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
	Total cost of H&W benefits			
	Percent of H&W cost paid by employer			
. F	Percent projected change in H&W cost over prior year			
sifie	d (Non-management) Prior Year Settlements			
any r	new costs from prior year settlements included in the budget?	Yes		
	f Yes, amount of new costs included in the budget and MYPs f Yes, explain the nature of the new costs:			
		e		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
sifie	ed (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
	, , , , , , , , , , , , , , , , , , , ,			
,	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
	Cost of step & column adjustments	, , , , , , , , , , , , , , , , , , , ,		
	Percent change in step & column over prior year			
			8 Mar 9 - 1988	21 72 1 1 102
		Budget Year	1st Subsequent Year	2nd Subsequent Year
sifie	ed (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
				V
,	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
	Are additional H&W benefits for those laid-off or retired employees		The selection	
	included in the budget and MYPs?	Yes	Yes	Yes
		100		

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8B. (Cost Analysis of District's Labor Agr	eements - Classified (Non-mana	gement) Employees		
DATA	ENTRY: Enter all applicable data items; the	ere 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)
	er of classified (non-management) ositions	20.0	22.6	22.6	22.6
Classi 1.	lassified (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public disclosure have been filed with the COE, complete question		Yes documents as 2 and 3.		
	If Yes, and have not b	the corresponding public disclosure deen filed with the COE, complete ques	documents stions 2-5.		
	If No, iden	tify the unsettled negotiations including	g any prior year unsettled nego	stations and then complete questions 6 and	d 7.
				s	-
Venoti	ations Settled				
2a.	Per Government Code Section 3547.5(a board meeting:), date of public disclosure	Mar 15,	2018	
2b.	by the district superintendent and chief b	구매하는 아이들이 그녀의 아이들의 그래마를 즐기지만 하면 하다고 되었다면 하네가 되었다.	tion: Mar 01,	2018	
3.	Per Government Code Section 3547.5(c to meet the costs of the agreement?), was a budget revision adopted e of budget revision board adoption:	No		
4.	Period covered by the agreement		01, 2017	End Date: Jun 30, 2019	
5.	Salary settlement:		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes	Yes	Yes
		One Year Agreement			
	Total cost	of salary settlement	7,000	7,250	7,500
		in salary schedule from prior year or Multiyear Agreement	1.0%		
	% change	of salary settlement in salary schedule from prior year r text, such as "Reopener")			
		e source of funding that will be used to	support multiyear salary com	nitments:	
Negoti	ations Not Settled	_			
6.	Cost of a one percent increase in salary	and statutory benefits			
CAN.		7	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary	schedule increases		1	L

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ns Not Settled ost of a one percent increase in salary and statutory benefits			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	- i- i-x		(2020-21)
mount included for any tentative salary schedule increases	(2016-19)	(2013-20)	(2020 2.1)
mount included for any tentative salary schedule incleases			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
ed (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
(Non-management, reduct and violate (News) 2000000			
re costs of H&W benefit changes included in the budget and MYPs?			
ercent of H&W cost paid by employer			
ercent projected change in H&W cost over prior year			
od (Non-management) Prior Year Settlements			
	4		
Yes, amount of new costs included in the budget and MYPs	1		
	Budget Year	1st Subsequent Year	2nd Subsequent Year
ed (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
			70
are step & column adjustments included in the budget and MYPs?			
**************************************		4.10 h	2nd Cubanquant Voca
			2nd Subsequent Year
ed (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
Are savings from attrition included in the budget and MYPs?			
the state of the last of the state of the st			
Are additional H&W benefits for those laid-off or retired employees			
icidded in the bodget and in 11 3.			
ted (Non-management) - Other	sable esta		
	size, hours of employment, leave of	of absence, bonuses, etc.).	
significant contract changes and the cost impact of each change (i.e., class			
significant contract changes and the cost impact of each change (i.e., class	20 10 10 10 10 10 10 10 10 10 10 10 10 10		
significant contract changes and the cost impact of each change (i.e., class			
significant contract changes and the cost impact of each change (i.e., class			
significant contract changes and the cost impact of each change (i.e., class			
significant contract changes and the cost impact of each change (i.e., class			
significant contract changes and the cost impact of each change (i.e., class			
	ed (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 berecent of H&W cost paid by employer berecent projected change in H&W cost over prior year and (Non-management) Prior Year Settlements bew 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: The step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Dercent change in step & column over prior year ted (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?	mount included for any tentative salary schedule increases Budget Year (2018-19) mount included for any tentative salary schedule increases (2018-19) (2019-20) Budget Year (2019-20) Budget Year (2019-20) Ist Subsequent Year (2019-20) Ist Subsequent Year (2019-20) Budget Year (2019-20) Ist Subsequent Year (2019-20)	

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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.

Number of certificated (non-management) Nul-time-equivalent (FTE) positions 13.8 15.4	Subsequent Year (2020-21) 15.
Number of certificated (non-management) (2017-18) (2018-19) (2019-20)	(2020-21)
Certificated (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 filled with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filled 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: Mar 15, 2018 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes Mar 01, 2018 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: No If Yes, date of budget revision board adoption: Salary settlement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019 6. Salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	15.
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 and 3. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5. If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7. Negotiations Settled	
have been filed with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5. If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7. Negotiations Settled 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Amar 15, 2018 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: Budget Year Salary settlement: Budget Year Salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes Yes	
have not been filled 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: Mar 15, 2018 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: Mar 01, 2018 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: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	0.000
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: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 15, 2018 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: Mar 01, 2018 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: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 15, 2018 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: Mar 01, 2018 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: If Yes, date of budget revision board adoption: 4. Period covered by the agreement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
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: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
If Yes, date of Superintendent and CBO certification: Mar 01, 2018 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: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
to meet the costs of the agreement? If Yes, date of budget revision board adoption: 4. Period covered by the agreement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
4. Period covered by the agreement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019 5. Salary settlement: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
5. Salary settlement: Budget Year (2018-19) (2019-20) Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? Yes Yes	Subsequent Year
One Year Agreement	(2020-21) Yes
Total cost of salary settlement 13,000 14,000	15,00
% change in salary schedule from prior year 1.0%	
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:	

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S7B.	Identification of the District's Unfunded Liability for Self-Insurance Pr	ograms		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applicable	e items; there are no extraction	s in this section.	
1.	Does your district operate any self-insurance programs such as workers' compe employee health and welfare, or property and liability? (Do not include OPEB, w covered in Section S7A) (If No, skip items 2-4)	ensation, hich is No		
2.	Describe each self-insurance program operated by the district, including details actuarial), and date of the valuation:	for each such as level of risk re	etained, funding approach, basis for valua	ation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Required contribution (funding) for self-insurance programs Amount contributed (funded) for self-insurance programs			

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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.).

	contribution; and indicate now the obligation is funded (level of risk retained, fi	unding approach, etc.).		
S7A. I	dentification of the District's Estimated Unfunded Liability for Post	employment Benefits Other tha	n Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are no extractions in	this section except the budget year data	a 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 their own benefits: 	eligibility criteria and amounts, if any,	that retirees are required to contribute to	oward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	 Indicate any accumulated amounts earmarked for OPEB in a self-insuranc governmental fund 	e or	Self-Insurance Fund 0	Governmental Fund 0
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?	245,9 245,9		
	e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial Jul 01, 2015		1.721
5.	OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	actuarial valuation or Alternative Measurement Method	33,981.00	34,695.00	34,695.00
	 OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	40,000.00	40,000.00	40,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

8,500.00

8,500.00

8,500.00

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment	
DATA ENTRY: Enter an explanation if Yes.	
 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)	
The state of the s	
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments	
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.	
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	
No	
2.	V 8
No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual	payments.
Explanation: (required if Yes)	

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S6. Long-term Commitments

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

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

1 Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations. S6A. Identification of the District's Long-term Commitments DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) Yes If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other 2 than pensions (OPEB); OPEB is disclosed in item S7A. SACS Fund and Object Codes Used For. Principal Balance # of Years Funding Sources (Revenues) Debt Service (Expenditures) as of July 1, 2018 Type of Commitment Remaining 30,000 General Fund Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences Other Long-term Commitments (do not include OPEB): 30,000 TOTAL: 2nd Subsequent Year 1st Subsequent Year **Budget Year** Prior Year (2017-18)(2018-19)(2019-20)(2020-21)Annual Payment Annual Payment Annual Payment Annual Payment (P&I) (P&I) (P&I) Type of Commitment (continued) (P&I) 0 0 59,472 30,000 Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences Other Long-term Commitments (continued):

59,472

Total Annual Payments:

Has total annual payment increased over prior year (2017-18)?

30,000

0

No

No

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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)	The District is taking on a large increase in Special Education expenses due to a placement in NPS. This expense far exceeds the amount of funding the District recieves for Special Ed from the State and Federal governments.			
1d.	NO - There are no capital pr	rojects that may impact the general fund operational budget.			
	Project Information: (required if YES)				

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Status

S5. Contributions

Description / Fiscal Year

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

Percent Change

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.

Projection

irst Prior Year (2017-18)	(286,247.00)			
udget Year (2018-19)	(415,767.00)	129,520.00	45.2%	Not Met
st Subsequent Year (2019-20)	(400,000.00)	(15,767.00)	-3.8%	Met
nd Subsequent Year (2020-21)	(445,284.00)	45,284.00	11.3%	Not Met
1b. Transfers In, General Fund *				
rst Prior Year (2017-18)	0.00			
udget Year (2018-19)	0.00	0.00	0.0%	Met
st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c Transfers Out Coneral Fund *				
1c. Transfers Out, General Fund * irst Prior Year (2017-18)	70,000.00		9	
rst Prior Year (2017-18)	70,000.00 70,000.00	0.00	0.0%	Met
		0.00	0.0%	Met Met

Impact of Capital Projects

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

No

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) The District is taking on a large increase in Special Education expenses due to a placement in NPS. This expense far exceeds the amount of funding the District recieves for Special Ed from the State and Federal governments.

Amount of Change

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

Explanation: (required if NOT met) The District is taking on a large increase in Special Education expenses due to a placement in NPS. This expense far exceeds the amount of funding the District recieves for Special Ed from the State and Federal governments.

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

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UPP	PLEMENTAL INFORMATION
ATA E	NTRY: 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?
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)?
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:
	The District has built Forest Reserves into the budget in current year and 1st subsequent year.

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100	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.

leserve 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	
General Fund - Reserve for Economic Uncertainties		1	
(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	
General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 9790) (Form MYP, Line E1c)	1,868,686.80	1,636,354.80	1,222,778.80
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)		. 1	87.992
(Form MYP, Line E1d)	(0.26)	0.00	0.00
Special Reserve Fund - Stabilization Arrangements		1	
(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties		1	
(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
 Special Reserve Fund - Unassigned/Unappropriated Amount 	M. 980.1		
(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
District's Budgeted Reserve Amount			
(Lines C1 thru C7)	1,868,686.54	1,636,354.80	1,222,778.80
District's Budgeted Reserve Percentage (Information only)			22.727
(Line 8 divided by Section 10B, Line 3)	45.65%	41.95%	30.10%
District's Reserve Standard			
(Section 10B, Line 7):	204,678.09	195,029.00	203,142.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

						2073 99 (1792	20 20
12	STANDARD MET	 Projected available re 	serves have met th	e standard for the	ne budget and	i two subsequent t	iscal vears.

Explanation: (required if NOT met)					

10. CRITERION: Reserves

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

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	

¹ 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.

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

4	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.)	158	158	158
District's Reserve Standard Percentage Level:	5%	5%	5%

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	Down	chance to	avaluda from	the meanin	coloulation	the nace	through f	ands distributed to	SEI DA ma	mhom?
١.	DO VOU	CHOOSE IO	exclude iron	THE LESELVE	Calculation	nie Dass	-11 11 000011 11	ii lus uisu ibuleu t	J SELFA IIIE	HIDCIS:

Yes

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- 5. Reserve Standard by Percent
- (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
4,093,561.8	3,900,580.00	4,062,855.00	
4,093,561.8	3,900,580.00	4,062,855.00	
5%		203,142.75	
67,000.0	67,000.00	67,000.00	
204,678.0	195,029.00	203,142.75	

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

9. CRITERION: Fund Balance

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

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

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

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 158

District's Fund Balance Standard Percentage Level: 1.7%

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.

	(Form 01, Line F1e, U	nrestricted Column)	Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2015-16)	365,859.42	656,755.38	N/A	Met	
Second Prior Year (2016-17)	873,543.30	1,268,075.91	N/A	Met	
First Prior Year (2017-18)	1,189,620.51	1,926,919.54	N/A	Met	
Budget Year (2018-19) (Information only)	- 1,995,900.10				

Unrestricted General Fund Beginning Balance ²

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

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

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)		 	

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

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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 as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

0A C	reserves¹ as a percentage of total expenditures and other fina		pnor fiscal years.	
BA. C	alculating the District's Deficit Spending Standard Percentage Le	eveis		- CONTRACTOR OF THE PARTY OF TH
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	0.00	200	0.00
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties	0.00	0.00	0.00
	(Funds 01 and 17, Object 9789) c. Unassigned/Unappropriated	0.00	0.00	0.00
	(Funds 01 and 17, Object 9790)	1,192,836.13	1,743,954.76	1,995,900.10
	d. Negative General Fund Ending Balances in Restricted	1,152,000.10	1,140,004.10	1,000,000.10
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	(1,114.05)	(0.26)	(0.26)
	e. Available Reserves (Lines 1a through 1d)	1,191,722.08	1,743,954.50	1,995,899.84
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses	l l	÷	
	(Fund 01, objects 1000-7999)	4,017,658.84	4,369,925.90	3,742,833.21
	b. Plus: Special Education Pass-through Funds (Fund 10, resources	F = 47		
	3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
1040	(Line 2a plus Line 2b)	4,017,658.84	4,369,925.90	3,742,833.21
3.	District's Available Reserve Percentage	00.70	20.004	50.00/
	(Line 1e divided by Line 2c)	29.7%	39.9%	53.3%
	District's Deficit Spending Standard Percentage Leve (Line 3 times 1/		13.3%	17.8%
			nistrative Unit of a Special Education Loca s the distribution of funds to its participatir	
8B. C	alculating the District's Deficit Spending Percentages			
DATA	ENTRY: All data are extracted or calculated.			
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	Fiscal Year (Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third	Prior Year (2015-16) 611,320.	53 2,518,578.00	N/A	Met
Secor	nd Prior Year (2016-17) 658,843.	63 2,317,463.63	N/A	Met
First F	Prior Year (2017-18) 68,980.	56 2,619,481.13	N/A	Met
	et Year (2018-19) (Information only) (127,213.	30) 2,739,870.00		
8C. C	omparison 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	o or more of the three prior years.	
	Evaluation			
	Explanation: (required if NOT met)			

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d. Required Minimum Contrib	button	Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
		81,871.24	81,871.24
		Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution		280,000.00	Met
		¹ Fund 01, Resource 8150, Objects 8900-	8999
Required Minimum Contribut	tion	81,871.24	
If standard is not met, enter an X in the	he box that best describes why the minimum required contribution was not ma	ade:	
	Not applicable (district does not participate in the Leroy F. Gre x Exempt (due to district's small size [EC Section 17070.75 (b)(Other (explanation must be provided)		
Explanation: (required if NOT met and Other is marked)	Although the district qualifies for exemption under Ed Code due to small size	e, the District continues to meet its Required Fa	cilities expenditures.

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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

Е	Two percent of the total general fund exp	enditures and other financing uses f	or that fiscal year.		
7A Di	strict's School Facility Program Funding				
	Indicate which School Facility Program fu	nding applies:			
	Proposition 51 Only				
	Proposition 51 and All Other School Facil	ity Programs			
	All Other School Facility Programs Only				
	Funding Selection: All Other S	chool Facility Programs Only			
7B. Ca	alculating the District's Required Minimu	m Contribution			
enter a	ENTRY: Click the appropriate Yes or No buan X in the appropriate box and enter an explored for the school Facility of the School Facility	planation, if applicable.			culated. If standard is not met,
1.	 For districts that are the AU of a SELP, the SELPA from the OMMA/RMA requ 			ticipating members of	Yes
	 b. Pass-through revenues and apportion (Fund 10, resources 3300-3499 and 6) 			Section 17070.75(b)(2)(D)	0.00
2.	Proposition 51 Required Minimum Contril	oution	e.		
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	4,093,561.81	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	 Net Budgeted Expenditures and Other Financing Uses 	4,093,561.81	122,806.85	280,000.00	N/A
3.	All Other School Facility Programs Requi		122,000,00	200,000.00	N/A
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	4,093,561.81	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	 Net Budgeted Expenditures and Other Financing Uses 	4,093,561.81	122,806.85	0.00	0.00

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Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) 686,359.00 First Prior Year (2017-18) 50.65% 1,033,974.81 Yes Budget Year (2018-19) 733,309.00 -29.08% Yes 1st Subsequent Year (2019-20) No 747,975.00 2.00% 2nd Subsequent Year (2020-21) The District has expended funds or plans to expend from the above mentioned one time grants. When the revenue expires so will the expenses. 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. Percent Change Status Over Previous Year Amount Object Range / Fiscal Year Total Federal, Other State, and Other Local Revenue (Criterion 6B) 1,732,592.31 First Prior Year (2017-18) -23.33% Not Met 1,328,405.70 Budget Year (2018-19) 1,198,406.00 -9.79% Met 1st Subsequent Year (2019-20) Met -6.11% 1,125,243.00 2nd Subsequent Year (2020-21) Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) 1,082,464.24 First Prior Year (2017-18) 1,318,222.81 21.78% Not Met Budget Year (2018-19) -22.38% Not Met 1st Subsequent Year (2019-20) 1,023,242.00 2nd Subsequent Year (2020-21) 1,043,707.00 2.00% 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. 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. The District has recieved additional grants and revenues which phase out over the years. Explanation: Federal Revenue (linked from 6B if NOT met) The District has recieved one time grants which phase out over the years. Explanation: Other State Revenue (linked from 6B if NOT met) Explanation: The District has recieved one time funds which will expire over the subsequent years. Other Local Revenue (linked from 6B if NOT met) 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. The District has expended funds or plans to expend from the above mentioned one time grants. When the revenue expires so will the expenses. Explanation: Books and Supplies (linked from 6B if NOT met) The District has expended funds or plans to expend from the above mentioned one time grants. When the revenue expires so will the expenses. Explanation: Services and Other Exps (linked from 6B if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

1. District's Change in Population and Funding Level (Critation A41, Step 3): 2. District's Other Revenues and Expenditures: Standard Percentage Range (Line 1, plus/minus 10%): 2. Substrict Other Revenues and Expenditures: Substrict Other Revenue (Fund 1, Objects 8100-8299) (Form MYP, Line A3) 3. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A Line 3) 3. TA 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 are. At other data are extracted or calculated. 3. Percent Change in Change in Change for any year exceeds the district's explanation percentage range. 3. Calculating the District's Change by Major Objects 8100-8299) (Form MYP, Line A2) 3. Calculating the District of Subsequent Year (Subsequent Yea	A. Calculating the District's Other Revenues a	nd Expenditures Standard P	ercentage Ranges		
Budget Year 1st Subsequent Year 2nd Su	ATA ENTRY: All data are extracted or calculated				
1. District's Change in Population and Funding Level 2. District's Other Revenues and Expenditures Standard Percentage Range (Line) 1, plus/minus 10%; 3. District Softer Revenues and Expenditures Explanation Percentage Range (Line) 1, plus/minus 10%; 4. 489% to 15.11% 4.000% to 10.00% 5. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3) VTA 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 as:, All other data are extracted or calculated. Percent Change District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3) VTA 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 as:, All other data are extracted or calculated. Percent Change Is of the Percent Change of Percent Change Is of the Percent Cha			Budget Year	1st Subsequent Year	2nd Subsequent Yea
Criterion A41, Sitep 31 5.11% 0.00% 0.			(2018-19)	(2019-20)	(2020-21)
Standard Percentage Range (Line 1, plus/minus 10%): 3. Districts Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): 11% to 10.11% -5.00% to 5.00% -5.00% to 5.00% to 5.00% -5.00% to	Where it is supplied to the supplied in a record	(Criterion 4A1, Step 3):	5.11%	0.00%	0.00%
3. Districts Other Revenues and Expenditures Style Explanation Percentage Range (Section 6A, Line 3) ATA 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 are. All other data are extracted or calculated. Percent Change Precent Change Change If the percent change for any year exceeds the district's explanation percentage Range (Section 6A, Line 3) ATA 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 are. All other data are extracted or calculated. Percent Change Change If Section 1 (A) Objects 8100-8299 (Form MYP, Line A2) The Charge If Subsequent Year (2011-18) Joget Year (2011-19) Section 1 (A) Subsequent Year (2015-20) ASUBSEQUENT Year (2015-20) Section 1 (A) Subsequent Year (2015-20) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) The District has recieved additional grants and revenues which phase out over the years. Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8500-8799) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8500-8799) (Form MYP, Line A4) The District has recieved one time funds which will expire over the subsequent years. (required if Yes) The District has recieved one time funds which will expire over the subsequent years. (required if Yes) The District has recieved one time funds which will expire over the subsequent years. (required if Yes) The District has recieved one time funds which will expire over the subsequent years. (required if Yes) The District has recieved one time funds which will expire over the subsequent years. (required if Yes) The District has recieved one time funds which will expir			4 000/ 4- 45 440/	40 009/ 4- 40 009/	40.000/ 45.40.000/
Explanation Percentage Range (Line 1, plus/minus 5%):11% to 10.11% -5.00% to 5.00%5.00% .00% to 5.00%5.0			-4.89% to 15.11%	-10.00% to 10.00%	-10.00% to 10.00%
ATA 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 ars. All other data are extracted or calculated. planations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. Percent Change			.11% to 10.11%	-5.00% to 5.00%	-5.00% to 5.00%
ars. All other data are extracted or calculated. planations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. Percent Change Percent C	B. Calculating the District's Change by Major	Object Category and Compa	rison to the Explanation Perce	entage Range (Section 6A, Li	ine 3)
Percent Change Fiscal Year	ears. All other data are extracted or calculated.				e two subsequent
Amount Over Previous Year Explanation Range Fiscal Year Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	xplanations must be entered for each category if the p	ercent change for any year excee	ds the district's explanation percen	tage range.	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) st Prior Year (2017-18) st Prior Year (2017-20) d Subsequent Year (2019-20) d Subsequent Year (2019-20) Explanation: (required if Yes) The District has recieved additional grants and revenues which phase out over the years. Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) st Prior Year (2017-18) d Subsequent Year (2018-20) d Subsequent Year (2019-20) d Subsequent Year (2019-20) for Year (2017-18) The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time grants which phase out over the years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years.			-		Change Is Outside
September Sept	bject Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Separation: (required if Yes) Separation: (required if Yes) The District has recieved additional grants and revenues which phase out over the years.		99) (Form MYP, Line A2)	E00 204 E4		
Subsequent Year (2019-20) 369.443.00 0.00% No		_		36 00%	Vos
Explanation: (required if Yes) The District has recieved additional grants and revenues which phase out over the years.		 			
Explanation: (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) rst Prior Year (2017-18) dget Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years.	20% (요즘) 그렇게 없는 어느 아마다 (200 Health) 다른 경기에 가지 아니라 있다는 것 같습니다.				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) Inst Prior Year (2017-18) Indiget Year (2018-19) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) Inst Prior Year (2017-18) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) Inst Prior Year (2017-18) In Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) In Explanation: (required if Yes) The District has recieved one time grants which phase out over the years. Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) In Explanation: (required if Yes) The District has recieved one time funds which will expire over the subsequent years. The District has recieved one time funds which will expire over the subsequent years. Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) In Prior Year (2017-18) 396,105.24 Yes 1 284,248.00 289,933.00 2.00% No	nd Gubsequent Tear (2020-21)		230,200.00	10.007/	1 100
218,162.00		0-8599) (Form MYP, Line A3)	365 649 00		
188,162.00	2 2			-40.34%	Yes
188,162.00 0.00% No					
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) St Prior Year (2017-18) ### ### ### ### ### ### ### ### ### #	nd Subsequent Year (2020-21)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) st Prior Year (2017-18) dget Year (2018-19) st Subsequent Year (2019-20) d Subsequent Year (2020-21) Explanation: (required if Yes) The District has recieved one time funds which will expire over the subsequent years. Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) st Prior Year (2017-18) dget Year (2018-19) 284,248.00 289,933.00 2.00% No		recieved one time grants which pl	nase out over the years.	DATE-ILLE DE REEL CERT DE ENDANCE DE L'AL	
Test Prior Year (2017-18) Test Prior Year (2018-19) Test Prior Year (2018-20)			عالم 12 ف		
Test Prior Year (2017-18) Test Prior Year (2018-19) Test Prior Year (2018-20)	Other Local Revenue (Fund 01, Objects 860	0-8799) (Form MYP, Line A4)			
Table Tabl	irst Prior Year (2017-18)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	780,648.77		
Subsequent Year (2019-20) 640,801.00 -13.50% Yes	oudget Year (2018-19)			-5.10%	Yes
Explanation: (required if Yes) The District has recieved one time funds which will expire over the subsequent years.	st Subsequent Year (2019-20)				
(required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) rst Prior Year (2017-18) udget Year (2018-19) 284,248.00 289,933.00 289,933.00 200% No	nd Subsequent Year (2020-21)		640,801.00	0.00%	No
rst Prior Year (2017-18) 396,105.24 udget Year (2018-19) 284,248.00 -28.24% Yes at Subsequent Year (2019-20) 289,933.00 2.00% No		recieved one time funds which wil	expire over the subsequent years.		
rst Prior Year (2017-18) 396,105.24 udget Year (2018-19) 284,248.00 -28.24% Yes at Subsequent Year (2019-20) 289,933.00 2.00% No					
udget Year (2018-19) 284,248.00 -28.24% Yes at Subsequent Year (2019-20) 289,933.00 2.00% No	(3.5) (4) (7))-4999) (Form MYP, Line B4)			
t Subsequent Year (2019-20) 289,933.00 2.00% No	irst Prior Year (2017-18)				
	udget Year (2018-19)				
d Subsequent Year (2020-21) 295,732.00 2.00% No	st Subsequent Year (2019-20)				
	nd Subsequent Year (2020-21)		295,732.00	2.00%	No

Explanation: (required if Yes) The District has expended funds or plans to expend from the above mentioned one time grants. When the revenue expires so will the expenses.

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. Estimated/Unaudited Actuals - Unrestricted Ratio (Resources 0000-1999) of Unrestricted Salaries and Benefits Salaries and Benefits Total Expenditures (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Fiscal Year (Form 01, Objects 1000-3999) 72.3% 1,802,462.32 2,492,455.02 Third Prior Year (2015-16) 2,281,244.54 73.1% Second Prior Year (2016-17) 1,666,685.45 68.8% 1,744,502.00 2,535,504.00 First Prior Year (2017-18) 71.4% Historical Average Ratio: **Budget Year** 1st Subsequent Year 2nd Subsequent Year (2019-20)(2020-21)(2018-19)District's Reserve Standard Percentage 5.0% 5.0% 5.0% (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater 66.4% to 76.4% 66.4% to 76.4% 66.4% to 76.4% of 3% or the district's reserve standard percentage): 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. **Budget - Unrestricted** (Resources 0000-1999) Ratio Total Expenditures Salaries and Benefits of Unrestricted Salaries and Benefits (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Status (Form MYP, Lines B1-B8, B10) (Form MYP, Lines B1-B3) Fiscal Year Met 72.5% 1,935,670.00 2,669,870.00 Budget Year (2018-19)

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

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

1st Subsequent Year (2019-20)

2nd Subsequent Year (2020-21)

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

2,025,656.00

2,122,051.00

Explanation: (required if NOT met)			
, ,			

2,743,940.00

2.854,701.00

73.8%

74.3%

Met

Met

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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)	1,301,585.00	1,298,908.00	1,298,908.00	1,298,908.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	(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	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(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)	3,392,038.00	3,494,837.00	3,548,021.00	3,595,985.00
District's Pro	ected Change in LCFF Revenue:	3.03%	1.52%	1.35%
	LCFF Revenue Standard:	4.11% to 6.11%	-1.00% to 1.00%	-1.00% to 1.00%
	Status:	Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met) The District has grown throughout the 17-18 school year. Because of the extremely small size of the district and the changes in Administration, the enrollment from year to year has been difficult to project. The District is not projecting large growth in the future years.

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts 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.

	strict's LCFF Revenue Standard				
Indicate	which standard applies:				
	LCFF Revenue				
	Basic Aid				
	Necessary Small School				
	trict must select which LCFF revenue stand				
LCFF R	levenue Standard selected: LCFF Rever	nue			
4A1. C	alculating the District's LCFF Reven	ue Standard			
Enter da	NTRY: Enter LCFF Target amounts for the ata in Step 1a for the two subsequent fiscal ata for Steps 2a through 2d. All other data is	years. All other data is extracted or	years. calculated.		
Project	ted LCFF Revenue				
	e District reached its LCFF unding level?		If Yes, then COLA amount in Line 2b, If No, then Gap Funding in Line 2c is Note: For 2018-19 transitional year, b		ine 2e Total calculation.
			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF T	arget (Reference Only)	_ = = =			
Step 1	- Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	ADA (Funded)	157.34	158.13	158.13	158.13
b.	(Form A, lines A6 and C4) Prior Year ADA (Funded)	107.04	157.34	158.13	158.13
C.	Difference (Step 1a minus Step 1b)		0.79	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.50%	0.00%	0.00%
21 22	20 1 20 10 17				
Step 2 ·	- Change in Funding Level Prior Year LCFF Funding		2,207,586.00	2,312,950.00	2,366,134.00
	COLA percentage (if district is at target)			2.57%	2.67%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		101,698.00	0.00	0.00
d.	Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e.	Total (Lines 2b2 or 2c, as applicable, plus	Line 2d)	101,698.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		4.61%	0.00%	0.00%
Step 3	Total Change in Population and Funding I (Step 1d plus Step 2f)	Level	5.11%	0.00%	0.00%
	I CEE Pavanua S	tandard (Step 3, plus/minus 1%):	4.11% to 6.11%	-1.00% to 1.00%	-1.00% to 1.00%

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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.

	P-2 ADA Estimated/Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
nird Prior Year (2015-16)			
District Regular	189	1,145	
Charter School		0	
Total ADA/Enrollment	189	1,145	16.5%
econd Prior Year (2016-17)			
District Regular	145	1,733	
Charter School			
Total ADA/Enrollment	145	1,733	8.4%
rst Prior Year (2017-18)			
District Regular	157	156	
Charter School	0		ř.
Total ADA/Enrollment	157	156	100.6%
		Historical Average Ratio:	41.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 42.3%

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.

Final Van	Estimated P-2 ADA Budget	Enrollment Budget/Projected	Date of ADA to Familia and	9-4-9
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19) District Regular	158	165	litr	
Charter School	0			
Total ADA/Enrollment	158	165	95.8%	Not Met
st Subsequent Year (2019-20)				
District Regular	158	165	= = = =	
Charter School				
Total ADA/Enrollment	158	165	95.8%	Not Met
nd Subsequent Year (2020-21)				
District Regular	158	165	ì	
Charter School				
Total ADA/Enrollment	158	165	95.8%	Not Met

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

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

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met) The extracted data in 3A is inaccurate due to charter enrollment being included in our CBEDS ADA. The actual range of attendance is more accurately 92-95% historically. The district is within range given that figure.

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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	D	istrict AD	Α	
3.0%	0	to	300	
2.0%	301	to	1,000	
1.0%	1,001	and	over	
158				
3.0%				
	2.0% 1.0%	3.0% 0 2.0% 301 1.0% 1,001	3.0% 0 to 2.0% 301 to 1.0% 1,001 and	3.0% 0 to 300 2.0% 301 to 1,000 1.0% 1,001 and over

Enmlment Variance 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.

	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2015-16)	200	4.445		
District Regular	200	1,145		
Charter School	Page 1		N/4	N-A
Total Enrollment	200	1,145	N/A	Met
Second Prior Year (2016-17) District Regular	175	1,733		
Charter School				
Total Enrollment	175	1,733	N/A	Met
First Prior Year (2017-18) District Regular	160	156		
Charter School Total Enrollment	160	156	2.5%	Met
Budget Year (2018-19) District Regular	165			
Charter School Total Enrollment	165			

2B. Comparison of District Enrollment to the Standard

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

10	STANDARD MET - Enrollment ha	es not been overestimated b	w more than the standard	percentage level for the first	prior year.
Ta.	STANDARD MET - ENJOIMMENT IN	15 HOLDECH OVERESUMATED D	y more triain the standard	percentage level for alle me	. p

	Explanation: (required if NOT met)		
1b.	STANDARD MET - Enrollmer	nt 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)		

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Decide methodology and accomplished with the ADA and the state of the I	SECURITION IN C. C.
Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance	. and multivear
commitments (including cost-of-living adjustments)	

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 at

CRITERIA	AND	STAN	DA	RDS
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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	D	istrict AD)A	
	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
, Estimated P-2 ADA column, lines A4 and C4):	158				
District's ADA Standard Percentage Level:	3.0%				

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	190	208		
Charter School				
Total ADA	190	208	N/A	Met
Second Prior Year (2016-17) District Regular Charter School	161	189	-	
Total ADA	161	189	N/A	Met
First Prior Year (2017-18) District Regular	147	157		
Charter School		0		
Total ADA	147	157	N/A	Met
Budget Year (2018-19) District Regular Charter School	158			
Total ADA	158			

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	ted by more than the standard percentage level for the first prior year
-----	--	---

	Explanation: (required if NOT met)		
	7.57 55		
1b.	STANDARD MET - Funded A	ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.	THE RESERVE OF THE PROPERTY OF

10.	STANDARD MET	- Funded AD	A has not been	overestimated	by more th	an the standard	percentage	level for	two or more o	f the prev	ious three	years
-----	--------------	-------------	----------------	---------------	------------	-----------------	------------	-----------	---------------	------------	------------	-------

Explanation: (required if NOT met)	

July 1 Budget
2018-19 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

37 75416 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: ceb (Rev 03/02/2018)

'ART 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	1,120,702.00	301	0.00	303	1,120,702.00	305	0.00		307	1,120,702.00	309
2000 - Classified Salaries	686,434.00	311	0.00	313	686,434.00	315	84,167.00		317	602,267.00	319
3000 - Employee Benefits	868,203.00	321	40,000.00	323	828,203.00	325	26,074.00		327	802,129.00	329
1000 - Books, Supplies Equip Replace. (6500)	284,248.00	331	0.00	333	284,248.00	335	136,747.00		337	147,501.00	339
5000 - Services & 7300 - Indirect Costs	1,033,974.81	341	0.00	343	1,033,974.81	345	330,202.81		347	703,772.00	349
			Т	OTAL	3,953,561.81	365		T	OTAL	3,376,371.00	369

- Vote 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.

245	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.	
1	Teacher Salaries as Per EC 41011	1100	997.702.00	_	
2	Salaries of Instructional Aides Per EC 41011.	2100	227,494.00	1	
3.	STRS.	3101 & 3102	245,543.00	-	
1.	PERS.	3201 & 3202	66,493.00	383	
5.	OASDI - Regular, Medicare and Alternative.	Comment Section and	47,189.00	384	
3.	Health & Welfare Benefits (EC 41372)			1	
	(Include Health, Dental, Vision, Pharmaceutical, and				
	Annuity Plans).	3401 & 3402	217,061.00	385	
7.	Unemployment Insurance.	3501 & 3502	7,496.00	arrange and	
3.	Workers' Compensation Insurance.	3601 & 3602	15,610.00	392	
€.	OPEB, Active Employees (EC 41372).	Control Miles Control	0.00		
10.	Other Benefits (EC 22310).		0.00	393	
11.	20 - 20 20 20 20 20 20 20 20 20 20 20 20 20				
12.	Less: Teacher and Instructional Aide Salaries and			1	
	Benefits deducted in Column 2.		0.00		
13a	Less: Teacher and Instructional Aide Salaries and			1	
	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	CONTRACTOR CONTRACTOR CONTRACTOR OF	1,824,588.00	397	
	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%	I			
	for high school districts to avoid penalty under provisions of EC 41372.		54.04%	,	
16.	District is exempt from EC 41372 because it meets the provisions)		
	of EC 41374. (If exempt, enter 'X')		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.

pro	VISIONS OF EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2.	Percentage spent by this district (Part II, Line 15)	54.04%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	3,376,371.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

July 1 Budget 2018-19 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 75416 0000000 Form CEB

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	1,120,702.00	301	0.00	303	1,120,702.00	305	0.00		307	1,120,702.00	309
2000 - Classified Salaries	686,434.00	311	0.00	313	686,434.00	315	84,167.00		317	602,267.00	319
3000 - Employee Benefits	868,203.00	321	40,000.00	323	828,203.00	325	26,074.00		327	802,129.00	329
4000 - Books, Supplies Equip Replace. (6500)	284,248.00	331	0.00	333	284,248.00	335	136,747.00		337	147,501.00	339
5000 - Services & 7300 - Indirect Costs	1,033,974.81	341	0.00	343	1,033,974.81	345	330,202.81		347	703,772.00	349
			T	OTAL	3,953,561.81	365			TOTAL	3,376,371.00	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.
Teacher Salaries as Per EC 41011	1100	997,702.00	375
Salaries of Instructional Aides Per EC 41011.		227,494.00	380
3. STRS	3101 & 3102	245,543.00	382
4. PERS	3201 & 3202	66,493.00	383
5. OASDI - Regular, Medicare and Alternative.		47,189.00	
Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and	1		
Annuity Plans).	3401 & 3402	217,061.00	385
7. Unemployment Insurance		7,496.00	390
Workers' Compensation Insurance.		15,610.00	392
9. OPEB, Active Employees (EC 41372).		0.00	1 1 2 2 2 2 2 2 2
10. Other Benefits (EC 22310).	. 3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,824,588.00	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			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		1,824,588.00	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.		54.04%	,
 District is exempt from EC 41372 because it meets the provisions 			
of EC 41374. (If exempt, enter X')		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)	exempt
2.	Percentage spent by this district (Part II, Line 15)	54.04%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	3,376,371.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

July 1 Budget 2017-18 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 75416 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cea (Rev 03/02/2018)

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	993,000.00	301	0.00	303	993,000.00	305	2,000.00	233771	307	991,000.00	309
2000 - Classified Salaries	685,000.00	311	0.00	313	685,000.00	315	96,500.00		317	588,500.00	319
3000 - Employee Benefits	806,499.84	321	50,000.00	323	756,499.84	325	33,850.00		327	722,649.84	329
4000 - Books, Supplies Equip Replace. (6500)	396,105.24	331	0.00	333	396,105.24	335	128,394.00		337	267,711.24	339
5000 - Services & 7300 - Indirect Costs	686,359.00	341	0.00	343	686,359.00	345	119,430.00		347	566,929.00	1
7 300 - Indirect Costs	000,000.00	10411	THE RESERVE TO SHARE THE PARTY OF THE PARTY	OTAL	the state of the s	1			TOTAL	3,136,790.08	36

- 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.

AND THE MINIMUM OF ACCROOM COMPENSATION (Instruction Functions 1000-1999)	Object		EDP No.
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) I. Teacher Salaries as Per EC 41011		885,000.00	375
	2100	246,286.00	380
2. Salaries of Instructional Aides Per EC 41011	2019	169,514.84	382
3. STRS		52,120.00	383
1. PERS	2	28.210.00	-
5. OASDI - Regular, Medicare and Alternative	3301 4 3302	20,2,0,00	1
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and	0.404.0.400	271,710.00	385
Annuity Plans)	3401 & 3402		
7. Unemployment Insurance.	3501 & 3502	6,350.00	
3. Workers' Compensation Insurance	3601 & 3602	22,200.00	
9. OPEB. Active Employees (EC 41372).	3751 & 3752	0.00	-
10 Other Benefits (EC 22310).	3901 & 3902		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		1,681,390.84	395
12 Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2		0.00	4
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,000.00	396
h Loss: Teacher and Instructional Aide Salaries and			100000
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		1,679,390.84	397
15. Percent of Current Cost of Education Expended for Classroom			Ť
Compensation (EDP 397 divided by EDP 369) Line 15 must	l l		Ĭ
egual or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		53.549	6
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')		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

prov	visions of EC 41374.	exempt
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	
2	Percentage spent by this district (Part II, Line 15)	53.54%
۷.	reformage spent by this distinct (1 at th, 1 and 6).	exempt
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	3.136.790.08
4	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	3,130,790.06
=	Deficiency Amount (Part III, Line 3 times Line 4)	exempt
٥.	Delidency Anount (Fart III, Line 5 times Line 4)	

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

July 1 Budget 2018-19 Budget Workers' Compensation Certification

37 75416 0000000 Form CC

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ANN	UAL CERTIFICATION REGARDING SELF-INSURED WORKERS	either individually or as a member of a joint powers agency, is self- erintendent of the school district annually shall provide information ling the estimated accrued but unfunded cost of those claims. The y superintendent of schools the amount of money, if any, that it has se claims. Insation claims as defined in Education Code S dget: \$ 1. Compensation claims nation:			
insui to th gove	red for workers' compensation claims, the superintendent of the so e governing board of the school district regarding the estimated ac	shool district annually shall procued but unfunded cost of the	ovide inform nose claims	nation . The	
To th	ne County Superintendent of Schools:				
()	Our district is self-insured for workers' compensation claims as de Section 42141(a):	fined in Education Code			
	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 claim through a JPA, and offers the following information:	ns			
202-0-296	This school district is not self-insured for workers' compensation of				
Signed	Clerk/Secretary of the Governing Board	Date of Meeting: Jun 19, 201	<u>o</u>		
	(Original signature required)				
	II.				
	For additional information on this certification, please contact:				
Name:	Andrea Sissons				
Γitle:	Chief Business Official				
Felephone:	760-782-3517				
E-mail;	andrea.sissons@warnerusd.net				

Printed: 6/19/2018 1:14 PM

Warner Unified San Diego County

	2017-	18 Estimated	Actuals	2018-19 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT				1			
1. Total District Regular ADA							
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	457.04	457.04	157.34	158.13	158.13	158.13	
ADA)	157.34	157.34	157.34	130.13	130.13	150.10	
2. Total Basic Aid Choice/Court Ordered							
Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day			1				
School (ADA not included in Line A1 above)							
3. Total Basic Aid Open Enrollment Regular ADA							
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation	1						
Education, Special Education NPS/LCI							
and Extended Year, and Community Day						II.	
School (ADA not included in Line A1 above)							
4. Total, District Regular ADA		19490909	00.00000000000		450.40	450.45	
(Sum of Lines A1 through A3)	157.34	157.34	157.34	158.13	158.13	158.13	
5. District Funded County Program ADA			_				
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						100	
Opportunity Classes, Specialized Secondary					SALE AL		
Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0	
6. TOTAL DISTRICT ADA					V254V278		
(Sum of Line A4 and Line A5g)	157.34	157.34	157.34	158.13	158.13	158.1	
7. Adults in Correctional Facilities					The state of the s	A Secretary of the Control of the Co	
8. Charter School ADA							
(Enter Charter School ADA using							
Tab C. Charter School ADA)		LAL TO		Contract that the			

July 1 Budget FINANCIAL REPORTS 2018-19 Budget School District Certification

DDITIC	ONAL FISCAL INDICATORS (co	ontinued)	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?	х	
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).	х	
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?		х

July 1 Budget FINANCIAL REPORTS 2018-19 Budget School District Certification

	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, are they lifetime benefits? 	Х	11.200
		 If yes, do benefits continue beyond age 65? 	Х	
		 If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 	X	
		 Classified? (Section S8B, Line 1) 	X	
		 Management/supervisor/confidential? (Section S8C, Line 1) 	X	9,8
S9	Local Control and Accountability Plan (LCAP)	 Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 1	9, 2018
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		x

	NAL FISCAL INDICATORS		No	Yes
41	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?	х	
A 2	Independent Position Control	Is personnel position control independent from the payroll system?		х
43	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	
\ 5	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?	х	