

Ducor School
23761 Avenue 56 – P.O. Box 249
Ducor, CA 93218
(559) 534-2261

Board of Trustees:

Jim Koontz (President)
Patricia Hughes (Member)
Amparo Mariscal (Clerk)

Miguel Madrigal (Member)
Mary McGill (Member)

School Board Meeting

June 25, 2018
Meeting Place: Library, Room 23
Open Session 5:30 PM

resolution: 6

***Possible board action**

Special Board Meeting Minutes

1. Called to order: Time: 5:44 pm

☒ Board President Jim Koontz ☒ Board Member Miguel Madrigal
☐ 6:10 pm Board Member Mary McGill ☒ Board Member Patricia Hughes ☐ abs Clerk Amparo Mariscal

1.1 Pledge of Allegiance

1.2 Introduction of Visitors: NONE

1.3 Community Input:

2. Regular Business Agenda:

2.1 * PUBLIC HEARING: Ed. Code. 54954.3 Opportunity for public to address legislative body:

Public hearing was opened by the president at _____.
Public Comments:
Public hearing was closed at _____.

BOARD ACTION:

2.2 * LCAP 2018-19: LCAP budget adoption for the 2018-19 school. All action/services and budget will be accepted and submitted to TCOE. Final plan submitted. No changes needed.

Board Action: Approved

Action: Mr. Koontz_m Mrs. Hughes_1 Mrs. Mariscal_abs Mrs. McGill_abs Miguel Madrigal_1

2.3 * SB858-Excess of state recommended reserves disclosure for the 2018-19 budget. Budget was reviewed at public meeting board meeting. No discussion.

Board Action: Approved

Action: Mr. Koontz_m Mrs. Hughes_1 Mrs. Mariscal_abs Mrs. McGill_abs Miguel Madrigal_2

2.4 * Budget adoption for 2018-19. Reviewed at public hearing board meeting. No discussion.

Board Action: Approved

Action: Mr. Koontz_m Mrs. Hughes_2 Mrs. Mariscal_abs Mrs. McGill_abs Miguel Madrigal_1

2.5 * Resolution #6: to authorize the issuance of school bonds to be submitted for the November 2018 election. Board president asked for a motions to open for discussion. Board president open comments about needing to improve the school and that he was not sure what the overall vote would be from the community. Board president reviewed the potential property increase for general housing to large farm properties. Board president asked each board member

what they consensus is towards the resolution. Board member Mrs. McGill wanted to let the voters decide. Board Member Mrs. Hughes said she was on the fence line but agreed to let the community vote decide. Board member Mrs. Mariscal was absent. Board Member Mr. Madrigal did not want any property increase. The vote was to be approved with a 2/3 vote.

Board Action: Approved

Action: Mr. Koontz_m_ Mrs. Hughes_1_ Mrs. Mariscal_abs_ Mrs. McGill_2_ Miguel Madrigal_naye_

3. Informational:

- 3.1 Summer Night Lights June 25, July 11 and July 25, August 7
- 3.2 Summer school June 22 and June 29
- 3.3 Superintendent Small School Conference Shell Beach June 27-29 and Humboldt County Aug. 3-5.
- 3.4 No Board Meeting July
- 3.5 August 14, Board Meeting
- 3.6 August 15 first day of school
- 3.7 CSBA workshop board policies

4. Adjourn to Closed Session: Time: _____ pm

Action: Mr. Koontz_ Mrs. Hughes_ Mrs. Mariscal_ Mrs. McGill_ Miguel Madrigal_

5. Closed Session: Business

6. Report Out of Closed Session: Time: _____ pm

Action: Mr. Koontz_ Mrs. Hughes_ Mrs. Mariscal_ Mrs. McGill_ Miguel Madrigal_

7. Adjournment: Time: 6:19 pm

Action: Mr. Koontz_m_ Mrs. Hughes_2_ Mrs. Mariscal_abs_ Mrs. McGill_1_ Miguel Madrigal_aye_

Local Control Accountability Plan and Annual Update (LCAP) Template

LCAP Year: 2018-19

2.2

Addendum: General Instructions & regulatory requirements.

Appendix A: Priorities 5 and 6 Rate Calculations

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

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

LEA Name	Contact Name and Title	Email and Phone
Ducor Union Elementary	Isidro Rodriguez Superintendent	irodriguez@ducorschool.com 559-534-2261

2017-20 Plan Summary

The Story

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

Ducor Elementary School is a small, rural single-school district in the southeast portion of Tulare County. Currently Ducor School has 164 students enrolled in grades Kindergarten through 8. Enrollment has been on a slow but steady increase since 2006. Even in the face of continuing reductions in state and federal funding, Ducor School has maintained small class sizes and a safe and secure learning environment for our students. Ducor School enjoys strong parent support and involvement at all school activities. Ducor School parent meetings support school academic goals. 97% students are of Hispanic origin. 62% of students are English Learners and come from homes where Spanish is the only spoken language. The Ducor community is a rural, isolated town dependent on agriculture for employment. 100% students qualify for free meals. We have 7 highly qualified fully credentialed teachers and 2 intern teachers. Ducor School maintains a school library, a computer lab and a class set of Chromebooks on a cart. Specialized services are provided by the Tulare County Office of Education on a contract basis. These services are offered for limited times per week: psychologist, speech therapist, nurse and a special education teacher. Ducor School also has two therapists on site. The therapists are vendors contracted to support all students. With the increase of student suicides, school violence, and community violence, trauma has been an ongoing emotional challenge for our students. The therapists have made gains in meeting the needs of our students, staff and community members. Academically, Ducor Students have improved each year on the Smarter Balance Assessment Consortium (SBAC). Ducor ELA scores and Math scores have improved. The California Accountability Dashboard has identified Ducor School ratings to rate "high" (positive) with low suspension rates and average on state testing. Each year Ducor students continue to improve. All teachers have received additional training in working with English Language Learners. New

curriculum (National Geographic and Go Math!) was purchased to align the English Language Development standards along with the ELA and Math standards. Currently the State Department of Education continues to plan and approve new curriculum for Science and History. Ducor School looks forward to a new school year with a new PreK class. The PreK class will be offered to new and upcoming students. We hope to see a new generation of students become engaged and ultimately become productive academic citizens of Ducor School.

Stand and Deliver, No Excuses.

LCAP Highlights

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

State and local indicators confirm that Ducor is on the right path to increasing student achievement and closing achievement gaps. This LCAP deepens and expands key strategies which have helped us bring about this accomplishment.

Goal 1: The purpose of this goal is to fully implement state content and performance standards and to assure that our students have the highest quality teachers available to deliver research-based effective teaching/learning strategies. This goal provides actions and services to create optimum conditions for learning in our classrooms.

Goal 2: The purpose of this goal is to focus in on the needs of our English Learners and provide high quality language instruction. It also empowers teachers and students with supplemental materials to adapt and accommodate instruction for our English Learners to assure that they have access to the broad course of study in their schooling.

Goal 3: The purpose of this goal is to focus in on parent involvement and increasing their involvement in decision-making in our school and district. The PIQE training, for example, is intended to train parents to become involved and help the school and district make the right decisions for their children.

Review of Performance

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

Greatest Progress

We are especially proud of our English Learner achievements in the state testing system. In both Language Arts and Mathematics, our English Learners scored above their statewide English Learner peers. They have done this two years in a row and we expect that performance to not only continue, but

to close the gap between them and our schoolwide performance. We will build upon that success by continuing to focus resources on professional development, extended learning time, English language development, experiential learning and digital knowledge and skills.

We are proud of all of our students because they increased in both subjects by as much as 16 points. As they continue to increase at this rate, we can see the achievement gap closing as our students reach out to perform as well or better than their peers statewide. The trend is very positive and confirms the hard work of our staff and students. In addition, to the strategies stated above, we will build upon this success by continuing to strongly support the work of our teachers and staff, expanding student support for personal and academic growth, and cultivating parent involvement in school and district decision-making to help our parents help their children achieve school success.

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

Greatest Needs

The only state indicator in the "red" category is the English Learner Progress indicator which declined from last year's "green" category. We will address this change by deepening and strengthening ELD through professional development, differentiated instruction, and parent involvement.

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

Performance Gaps

There is no state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

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

Increased or Improved Services

The most significant way the 2018 LCAP increases and improves services for unduplicated count students is in the critical area of support for student personal and academic growth. These services were expanded in 2017 with significant impact on multiple factors found to be critical for increasing student engagement in school and resulting in increased student achievement.

Budget Summary

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

DESCRIPTION	AMOUNT
Total General Fund Budget Expenditures for LCAP Year	\$ 2,171,435
Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for LCAP Year	\$422,966

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

Although nearly all "restricted" funding was eliminated with the state's new funding system, federal funds continue to be restricted and dedicated to specific students. Title I funds are directed at students who need extra help in reading and mathematics, as well as literacy in other content areas. Title II funds are directed at teacher recruitment and training. Title III funds are directed at English learners. The general fund also includes funds for class size reduction and transportation. Transportation funding is essential at Ducor because nearly all of our students must ride the bus to and from school. The general fund also includes a block grant provided by the state last year to improve teacher effectiveness through professional development and support. Every dollar received for Ducor School District is budgeted with increased student achievement and meeting state expectations for achievement, college preparation, and career preparation for our students. The majority of funding is expended for instructional staff (teachers, support staff) without which instruction would be impossible. Other support staff in the school and district maintain a safe, secure, healthy learning environment.

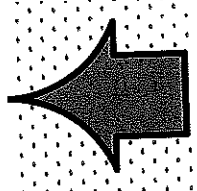
DESCRIPTION	AMOUNT
Total Projected LCFF Revenues for LCAP Year	\$ 1,760,471

District: Ducor Elementary
CDS #: 54-71894

2018-19 Budget Attachment

Substantiation of Need 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 substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

[illegible]

2.4

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

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

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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 26, 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

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

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

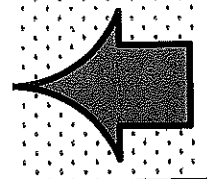
Public Hearing:

Place: _____
Date: June 07, 2018

Place: 23761 Avenue 56 Ducor CA
Date: June 12, 2018
Time: _____

Adoption Date: June 26, 2018

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



Contact person for additional information on the budget reports:

Name: Isidro Rodriguez

Telephone: 559-534-2261

Title: Superintendent/Principal

E-mail: irodriguez@ducorschool.com

Criteria and Standards Review Summary

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

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

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July 1, 2018 Budget Adoption

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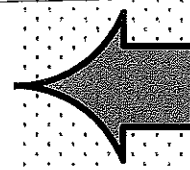
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S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
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A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

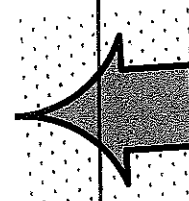
Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- ☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The district is a member of Tulare County Schools Workers Comp JPA

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

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

Date of Meeting: Jun 26, 2018



For additional information on this certification, please contact:

Name: Isidro Rodriguez

Title: Superintendent/Principal

Telephone: 559-534-2261

E-mail: irodriguez@ducorschool.com

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

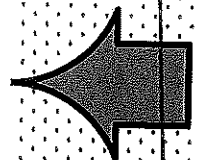
\$ _____ 0.00

(X) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:
The district is a member of Tulare County Schools Workers Comp JPA

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

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

Date of Meeting: Jun 26, 2018



For additional information on this certification, please contact:

Name: Isidro Rodriguez

Title: Superintendent/Principal

Telephone: 559-534-2261

E-mail: irodriguez@ducorschool.com

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

UNRESTRICTED

5/30/2018

FISCAL YEAR
2018-2019
REPORT PERIOD
Adopted Budget
DATE PREPARED

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	1,760,471	2.27%	1,800,381	2.56%	1,846,437	
2. Federal Revenues	8100-8299			-		-	
3. Other State Revenues							
a. Other State Apportionments (Not Included in LCFF)	8311			-		-	
b. Mandated Cost Reim	8550	4,878		4,878		4,878	
c. Lottery	8560	22,857		22,857		22,857	
d. Charter Block Grant	8590			-		-	
e. All Other State Revenue (Not Included in LCFF)	8590			-		-	
Total Other State Revenue	8300-8599	27,735	0.00%	27,735	0.00%	27,735	
4. Other Local Revenue							
a. Interest	8660	5,000		5,000		5,000	
b. All Other	8600-8799	2,500		2,500		2,500	
Total Other Local Revenue	8600-8799	7,500	0.00%	7,500	0.00%	7,500	
5. Other Financing Sources							
a. Transfers In	8900-8929			-		-	
b. Other Sources	8930-8979			-		-	
c. Contributions	8980-8999						
Special Education Rs3310,6500,90207	8980		0.00%		0.00%		
Routine Restricfied Maintenance	8980	(159,319)	-24.42%	(120,413)	-32.08%	(81,789)	
Transportation	8980		0.00%		0.00%		
Other Contributions	8980	(159,319)	-24.42%	(120,413)	-32.08%	(81,789)	
Total Other Financing Sources		1,636,387	4.82%	1,715,203	4.94%	1,799,883	
B. EXPENDITURES AND OTHER FINANCING USES							
6. Total Revenues and Other Financing Sources							
1. Certificated Salaries							
Teachers	11000	697,545	2.00%	609,496	2.00%	621,686	
Substitute Teachers	11002	7,500		7,500		7,500	
Teacher - Auxiliary	11003			-		-	
Pupil Support	12000			92,748	2.00%	94,603	
Supervisors & Administrators	13000	90,929	2.00%				
Other Certificated	19000			-		-	
a. Total Base Salaries		695,974	1.98%	709,743	1.98%	723,788	
b. Step & Column In base				13,769		14,045	
c. Cost-of-living							
d. Other adj. Staff Increases (Decreases)							
e. Other adj. Staff Increases (Decreases)							
Total Certificated Salaries	1000-1999	695,974	1.98%	709,743	1.98%	723,788	
2. Classified Salaries							
Instructional	21000	43,568	2.00%	44,460	2.00%	45,349	
Substitute Instructional	21002			-		-	
Instructional Aides - Auxiliary	21003			-		-	
Support	22000	63,293	2.00%	64,565	2.00%	65,856	
Support	22002			-		-	
Substitute Support	23003			-		-	
Support - Auxiliary	23000	60,269	2.00%	61,474	2.00%	62,704	
Supervisors & Administrators	24000	49,564	2.00%	50,555	2.00%	51,566	
Clerical, Technical & Office	24003			-		-	
Clerical, Technical & Office - Auxiliary	29000	3,400	2.00%	3,468	2.00%	3,537	
Other Classified	29003			-		-	
Work Study Stipends							
a. Total Base Salaries		220,120	2.00%	224,522	2.00%	229,013	
b. Step & Column				4,402		4,490	
c. Cost-of-living							

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019

REPORT PERIOD Adopted Budget

DATE PREPARED

UNSUM

5/30/2018

Description	Object codes	2018-19 Working	% Change	2019-20 Protection	% Change	2020-21 Protection	Comments
d. Other adj. Staff Increases (Decreases)							
e. Other adj. Staff Increases (Decreases)							
Total Classified Salaries	2000-2999	220,120	2.00%	224,522	2.00%	229,013	
3. Employee Benefits							
STRS - Certificated	2018-19 16,280%	107,862	19.30%	128,676	7.43%	138,244	
STRS - Certificated	2019-20 18.130%		0.00%		0.00%		
PERS - Certificated	2020-21 19.100%		0.00%		0.00%		
PERS - Certificated		38,938	19.94%	46,701	15.24%	53,818	
OASDI - Certificated	18.062%	20,800	23.500%		0.00%		
OASDI - Certificated	6.200%	6,200	2.00%	13,920	2.00%	14,199	
Medicare - Certificated & Classified	1.450%	1,450	5.84%	13,547	1.98%	13,816	
Alternative Retirement - Certificated & Classified			0.00%		0.00%		
H&W Certificated		186,891	3.00%	192,498	3.00%	198,273	
H&W Certificated		43,318	3.00%	44,618	3.00%	45,956	
SUI - Certificated & Classified	0.050%	442	5.69%	467	1.98%	476	
WC - Certificated & Classified	0.050%	20,694	5.84%	21,903	1.98%	22,398	WC RATE MUST BE ENTERED
OPRB - Certificated & Classified	2.34445%	1,216	5.02%	1,277	4.93%	1,340	
PERS Reduction Certificated & Classified			0.00%		0.00%		
Total Employee Benefits	3000-3999	425,808	8.88%	463,607	5.36%	488,459	
4. Books and Supplies							
Approved Textbooks	4100	18,500	3.58%	19,162	3.56%	19,806	
Books and Reference Materials	4200	500	3.58%	518	3.36%	536	
Material and Supplies	4300	75,607	3.58%	78,314	3.36%	80,945	
Non-Capitalized Equipment	4400	6,500	3.58%	6,733	3.36%	6,959	
Total Books and Supplies	4000-4999	101,107	3.58%	104,727	3.36%	108,245	
5. Services and Other Operating							
Travel and Conference	5200	3,500	3.58%	3,625	3.36%	3,747	
Dues and Memberships	5300	4,100	3.58%	4,247	3.36%	4,389	
Insurance	54xx	6,250	3.58%	6,474	3.36%	6,691	
Operations	55xx	65,000	3.58%	67,327	3.36%	69,589	
Rentals, Leases, Repairs	5600	36,500	3.58%	34,699	3.36%	35,865	
Transfers of Direct Costs	57xx	223,721	3.58%	231,730	3.36%	239,516	
Professional/Consulting Services	5800	4,300	3.58%	4,454	3.36%	4,604	
Communications	5900	340,371	3.58%	352,556	3.36%	364,402	
Total Services and Other Operating	5000-5999						
6. Capital Outlay							
Land	6100						
Buildings	6200						
Equipment	6400						
Total Capital Outlay	6000-6999						
7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499)							
All Other Transfers to County Office	7282	22,224		22,224		22,224	
All Other Transfers Out	7299	26,562					
Debt Services	7400-7499	48,786		22,224		22,224	Final payment of bus in 18/19
Total Other Outgo - Excluding Indirect	7100-7299, 7400-7499						
Indirect Costs	7310		0.00%	(7,836)	0.00%	(7,836)	
Indirect Costs Interfund			0.00%		0.00%		
Cafeteria	7350		0.00%		0.00%		
State Preschool	7350		0.00%		0.00%		
Total Other Outgo - Transfer of Indirect Cost	7300-7399		0.00%	(7,836)	0.00%	(7,836)	
9. Other Financing Uses							
a. Transfers Out	7600-7629						
b. Other Uses	7630-7699						

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019

REPORT PERIOD Adopted Budget

DATE PREPARED

5/30/2018

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
10. Total Expenditures and Other Financing Uses		1,824,330	2.48%	1,869,544	3.14%	1,928,296	
C. NET INCREASE (DECREASE) IN FUND BALANCE		(187,943)		(154,341)		(128,413)	
D. Fund Balance							
Beginning Fund Balance		652,093		464,150		309,809	
Ending Fund Balance		464,150		309,809		181,396	
Committed Funds							
Assigned Funds							
Other Reserves of the General Fund							
Reserved for LCF Increase							
Special Reserve Fund 170		464,150		309,809		181,396	
District's Available Reserve Amounts							
District's Available Reserve Percentage		21.38%		14.21%		8.23%	

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

District

Ducot Elementary

5/30/2018

FISCAL YEAR	2018-2019
REPORT PERIOD	Adopted Budget
DATE PREPARED	

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
OTHER ASSUMPTION DETAILS							
Please provide information concerning assumptions made by the district (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)							
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MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019
Adopted Budget

UNAPPORTIONED

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFE/Revenue Limit Sources	8010-8099		0.00%		0.00%		
2. Federal Revenues							
a. Special Education	8181			-		-	
b. Interagency Contracts	8285			-		-	
Migrant	8285			-		-	
Sp. Ed Preschool				-		-	
c. NCLE/ASA				-		-	
Title I	8290	120,415		120,415		120,415	
Title II	8290	11,301		11,301		11,301	
Title III	8290			-		-	
d. Other Federal-REAP	8290	8,500		8,500		8,500	
Total Federal Revenues	8100-8299	140,216	0.00%	140,216	0.00%	140,216	
3. Other State Revenues							
a. Other State Apportionments (Not Included in LCFE)	8311			-		-	
b. Lottery-Restricted	8560	7,514		7,514		7,514	
c. All other	8590			-		-	
Common Core Standards Implementation	8590			-		-	
CSIS	8590			-		-	
STRS On-Behalf (Resource 76900)	8590	37,456		37,456		37,456	*A STRS On-Behalf Expenditure should be included with the same amount.
Total Other State Revenues	8300-8599	44,970	0.00%	44,970	0.00%	44,970	
4. Other Local							
a. All Other Local Revenue	8600-8799	2,600		2,600		2,600	
b. Transfers of Apportionment From County Office	8792			-		-	
Total Other Local Revenues	8600-8799	2,600	0.00%	2,600	0.00%	2,600	
5. Other Financing Sources							
a. Transfers In	8900-8929			-		-	
b. Other Sources	8930-8979			-		-	
c. Contributions	8980-8999			-		-	
Special Education Rs3310,6500,90207	8980		0.00%		0.00%		
Routine Restricted Maintenance	8980	159,309	-24.42%	120,413	-32.08%	81,789	
Transportation	8980		0.00%		0.00%		
Other Contributions	8980	159,309	-24.42%	120,413	-32.08%	81,789	
Total Other Financing Sources		347,095	-11.21%	308,199	-12.53%	269,575	
6. Total Revenues and Other Financing Sources							
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
Teachers	11000			-		-	
Substitute Teachers	11002			-		-	
Teacher - Auxiliary	11003			-		-	
Pupil Support	12000			-		-	
Supervisors & Administrators	13000	4,786	-2.00%	4,682	-2.00%	4,579	
Other Certificated	19000			-		-	
a. Total Base Salaries		4,786		4,682		4,579	
b. Step & Column in base				96		98	
c. Cost-of-living				-		-	
d. Other adj.				-		-	
Total adj. Staff Increases (Decreases)		4,786	2.00%	4,882	2.00%	4,979	
Total Certificated salaries	1000-1999						
2. Classified Salaries							
Instructional	21000			-		-	

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019
 REPORT PERIOD Adopted Budget

District

Wuporf Elementary

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
Substitute Instructional	21002						
Instructional Aides - Auxiliary	21003						
Support	22000	41,105	2.00%	41,927	2.00%	42,766	
Substitute Support	22002						
Support - Auxiliary	23003						
Supervisors & Administrators	23000	2,416	2.00%	2,464	2.00%	2,514	
Clerical, Technical & Office	24000						
Clerical, Technical & Office -Auxiliary	24003						
Other Classified	29000						
Work Study Stipends	29003	43,521	2.00%	44,391	2.00%	45,279	
a. Base Salaries				870		888	
b. Step & Column in base							
c. Cost-of-living							
d. Other adj.							
d. Other adj. Staff Increases (Decreases)							
Total Classified Salaries	2000-2999	43,521	2.00%	44,391	2.00%	45,279	
3. Employee Benefits							
STRS - Certificated	2018-19	779	13.61%	885	7.46%	951	
STRS - Classified	2018-19	16,280%	0.00%		0.00%		
STRS - Classified	2019-20	18,130%	0.00%		0.00%		
STRS - Classified	2020-21	19,100%	0.00%		0.00%		
STRS On-Behalf (Resource 76900)							
PERS - Certificated							
PERS - Classified	18,062%	20,800%	23,500%	7,860	17.47%	9,233	15.24%
OASDI - Certificated							
OASDI - Classified	6,200%	6,200%	6,200%	2,699	1.97%	2,752	2.00%
Medicare - Certificated & Classified	1,450%	1,450%	1,450%	700	2.07%	714	2.00%
Alternative Retirement - Certificated & Classified							
H&W Certificated							
H&W Classified							
SUI - Certificated & Classified	0,050%	0,050%	0,050%	24	2.65%	25	2.00%
WC - Certificated & Classified	0,050%	0,050%	0,050%	1,153	1.96%	1,155	2.00%
OPRB - Certificated & Classified							
PERS Reduction Certificated & Classified	2,344,45%	2,344,45%	2,344,45%	122	5.00%	128	5.00%
Total Employee Benefits	3000-3999	62,769	3.08%	64,705	3.00%	66,648	
4. Books and Supplies							
Approved Textbooks	4100	2,000	3,588%	2,072	3,369%	2,141	
Books and Reference Materials	4200	29,304	3,588%	30,350	3,369%	31,370	
Material and Supplies	4300	4,173	3,588%	43,227	3,369%	44,679	
Non-Capitalized Equipment	4400	28,500	3,588%	29,520	3,369%	29,520	
Total Books and Supplies	4000-4999	101,534	3.58%	105,169	2.42%	107,711	
5. Services and Other Operating							
Subagreements for Services	5100						
Travel and Conference	5200						
Dues and Memberships	5300						
Insurance	54xx						
Operations	55xx						
Rentals, Leases, Repairs	5600	4,000	3,588%	4,143	3,369%	4,282	
Transfers of Direct Costs	57xx	35,500	3,588%	36,771	3,369%	38,006	
Professional/Consulting Services	5800						
Communications	5900						
Total Services and Other Operating	5000-5999	39,500	3.58%	40,914	3.36%	42,289	
6. Capital Outlay							
Land	6100	87,149		42,519			
Buildings	6200						
Equipment	6400						
							18/19 and 19/20 repair of roof in two years

*STRS On-Behalf Expenditure this should match revenue.

WC RATE MUST BE ENTERED

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019
 REPORT PERIOD Adopted Budget

Uistrict

Uistrict

Description	Object codes	2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection	Comments
Total Capital Outlay	6000-6999	87,149		42,519		-	
7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499)							
Debt service	7400-7499						
Total Other Outgo - Excluding Indirect							
8. Other Outgo - Transfers of Indirect Cost	7100-7299, 7400-7499						
Indirect Costs	7310	7,836	0.00%	7,836	0.00%	7,836	
Total Other Outgo - Transfer of Indirect Cost	7300-7399	7,836	0.00%	7,836	0.00%	7,836	
9. Other Financing Uses							
a. Transfers Out	7600-7629						
b. Other Uses	7630-7699						
10. Total Expenditures and Other Financing Uses		347,095	-10.57%	310,416	-11.49%	274,742	
C. NET INCREASE (DECREASE) IN FUND BALANCE		-	(0)	(2,217)	(0)	(5,168)	
D. Fund Balance							
Beginning Fund Balance		13,865		13,865		11,648	
Ending Fund Balance		13,865		11,648		6,480	

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR 2018-2019
 REPORT PERIOD Adopted Budget

District

WUCOR Elementary

REPORT PERIOD		ADOPTED BUDGET							
Description	Object codes	OTHER ASSUMPTION DETAILS						Comments	
		2018-19 Working	% Change	2019-20 Projection	% Change	2020-21 Projection			
Please provide information concerning assumptions made by the district. (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)									
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2.5

BEFORE THE BOARD OF TRUSTEES OF THE DUCOR UNION
ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 6

RESOLUTION ORDERING AN ELECTION TO AUTHORIZE THE
ISSUANCE OF SCHOOL BONDS, ESTABLISHING SPECIFICATIONS OF
THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH
ANY OTHER ELECTIONS OCCURRING ON NOVEMBER 6, 2018

WHEREAS, in the judgment of the Board of Trustees (the "Board") of the Ducor Union Elementary School District (the "District"), it is advisable to call an election to submit to the electors of the District the question of whether the bonds of the District shall be issued and sold for the purpose of raising money for the improvement, upgrade, and renovation of the District's existing facilities; and

WHEREAS, the District has engaged in a facilities needs assessment, identifying the most pressing needs of the District representing the most comprehensive and significant facilities master planning effort in the recent history of the District; and

WHEREAS, the District has identified the current and future needs to improve, modernize, and maintain our elementary school, and the resources necessary to preserve and maintain the District's capital assets; and

WHEREAS, the District's elementary school campus is aging and in need of repair, renovation, and upgrading to ensure the health and safety of students, staff and community, and to provide for adequate housing for the District's students; and

WHEREAS, antiquated facility systems at the elementary school are both ineffective and costly to operate and need to be updated; and

WHEREAS, excellent classrooms benefit the District's ability to recruit and retain excellent teachers and keep our community vital by continuing to attract young families; and

WHEREAS, without a local school bond, the District will lose the opportunity to receive state matching funds which will then be awarded to other school districts; and

WHEREAS, as a result of the approval of Proposition 39 on November 7, 2000, Article XIII A, Section 1, paragraph (b) of the California Constitution ("Article XIII A") provides an exception to the limit on *ad valorem* property taxes on real property for bonded indebtedness incurred by a school district that has been approved by fifty-five percent (55%) of the voters of the District voting on the proposition; and

WHEREAS, pursuant to Education Code section 15100, subdivision (c), the Board has obtained reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the County Assessor; and

WHEREAS, pursuant to Education Code section 15264 et seq. (the "Act"), this Board is specifically authorized, upon approval by two-thirds (2/3) of the Board, to submit to the electorate of the District the question of whether bonds of the District shall be issued and sold for specified purposes, upon a fifty-five percent (55%) vote of the electorate in favor on the question, pursuant to paragraph (3) of said subdivision (b) of Section 1 of Article XIII A and subdivision (b) of Section 18 of Article XVI of the California Constitution; and

WHEREAS, pursuant to Elections Code section 10403 et seq., it is appropriate for the Board to request consolidation of the election with any and all other elections to be held on Tuesday, November 6, 2018, and to request the election officials of Tulare County (the "County") to perform certain election services for the District.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE DUCOR UNION ELEMENTARY SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

1. **Call for Election.** The Board hereby orders an election and submits to the electors of the District the question of whether general obligation bonds of the District shall be issued and sold in the principal amount not to exceed Two Million One Hundred Thousand Dollars (\$2,100,000) for the purpose of raising money for the improvement, upgrade, renovation, and replacement of the District's facilities and improvements, and paying costs incident thereto, as set forth more fully in a ballot proposition approved pursuant to Section 3 below. This Resolution constitutes the order of the District to call such election.
2. **Election Date.** The date of the election shall be November 6, 2018, and the election shall be held solely within the boundaries of the District.
3. **Purpose of Election; Ballot Proposition.** The purpose of the election shall be for the voters of the District to vote on a proposition, a full copy of which is attached hereto as ***Exhibit A***, containing the question of whether the District shall issue the Bonds for the purposes stated therein, together with the accountability requirements of Article XIII A and the requirements of section 15272 of the Act. As required by Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as ***Exhibit B***. The District's Superintendent (or designee) is hereby authorized and directed to make any changes to the text of the proposition or its abbreviated form as required to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.
4. **Authority for Election.** The authority for ordering the election is contained in Education Code section 15264 et seq. and Article XIII A, Section 1, paragraph (b), subsection (3) of the California Constitution. The authority for the specification of this election order is contained in Education Code section 5322.

5. **School Facilities Projects.** A list of the specific school facilities projects and uses to be funded from the proceeds of the bonds is set forth in *Exhibit A*. As required by Article XIII A, the Board hereby certifies that it has evaluated safety, class-size reduction, and information technology needs of the District in developing the list of school facilities projects and uses set forth in *Exhibit A*.

6. **Covenants of the Board upon Approval of the Bonds by the Electorate.** As required by Article XIII A and section 15272 of the Act, if fifty-five percent (55%) of the voters of the District voting on the measure approve of the bonds, the Board shall:

(a) Use the bond proceeds only for the purposes authorized under Article XIII A, including construction, reconstruction, rehabilitation, or replacement of school facilities, furnishing and equipping of school facilities, and the acquisition or lease of real property for school facilities, as specifically set forth in *Exhibit A*, and costs incident thereto, and not for any other purpose, including salaries and other routine school operating expenses;

(b) Conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the projects and uses listed in *Exhibit A*;

(c) Conduct an annual, independent financial audit of the proceeds from the sale of the Bonds until all of those proceeds have been expended for school facilities projects and uses listed in *Exhibit A*; and

(d) Establish and appoint members to an independent citizens' oversight committee in accordance with sections 15278, 15280, and 15282 of the Act.

7. **Delivery of this Resolution.** The Clerk of this Board is hereby authorized and directed to send or hand deliver a copy of this Resolution to the County Superintendent of Schools and the County Elections Officials by no later than August 8, 2018.

8. **Declaration of Official Intent.** The District hereby declares its official intent, subject to the further approval of this Board, to use up to the maximum amount permitted by law of the proceeds of the proposed bonds to reimburse itself for payments it has made for any eligible costs of the projects and uses listed in *Exhibit A*. It is intended that this Resolution shall, among other things, constitute a declaration of "official intent" within the meaning of Section 1.150-2 of the Treasury Regulations promulgated under Section 150 of the Internal Revenue Code of 1986, as amended.

9. **Ballot Arguments; Tax Rate Statement.** Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any Tax Rate Statement or other document and to perform all acts necessary to place the bond measure on the ballot.

10. **Consolidation of Election; Election Services.** The County Registrar of Voters and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 6, 2018, within the District. Pursuant to Education Code section 5303 and Elections Code section 10002, the County Board of Supervisors is requested to permit the County Registrar of Voters, and other appropriate officials of the County, to render all services necessary in connection with the bond election including, but not limited to, publication of a Formal Notice of School Bond Election pursuant to Education Code section 5363 and related law (the proposed form of which is attached hereto as ***Exhibit C***), the mailing of the sample ballot and tax rate statement (described in Elections Code section 9401), the opportunity to submit ballot arguments in connection with the bond election, the canvassing and certification of the returns of the election, and other ballot requirements pursuant to Elections Code section 15123, for which services the District agrees to reimburse the County as required by law.

11. **Severability.** If any section, subsection, phrase or clause of this Resolution, or its application to any person or circumstance, is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution, or their application to any other person or circumstance. The Board declares that it would have adopted this Resolution and each section, subsection, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases or clauses, or their application to any person or circumstance, shall be declared invalid.

12. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

* * * * *

PASSED AND ADOPTED on June 25, 2018, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

By: _____
President, Board of Trustees of the Ducor
Union Elementary School District

ATTEST:

Clerk, Board of Trustees of the
Ducor Union Elementary School District

EXHIBIT A

FULL TEXT OF BOND MEASURE

for

DUCOR UNION ELEMENTARY SCHOOL DISTRICT

INTRODUCTION

The Ducor Union Elementary School District serves the Ducor community, located generally in the southwestern part of Tulare County, with a population approaching 170 students at the Ducor Union Elementary School. The District was established in 1908. The District faces challenges to meeting its obligation to adequately house its students in a manner consistent with basic standards that other 21st Century schools enjoy. The District has an ongoing need for facilities and infrastructure. The District also has a need for expanding its technology infrastructure for future needs. The District's aging elementary school campus has never benefitted from a voter-approved bond, and addressing these issues requires that the District ask its voters to approve a General Obligation Bond.

The State of California requires a local match, funded primarily through local, general obligation bonds, for school districts wishing to pursue matching state funds for the upgrade or replacement of school buildings and facilities. The millions of dollars potentially available through the State match allows local taxpayers to benefit from the tax dollars they already pay to Sacramento.

It is imperative that our students are housed in a safe and adequate school. In addition, our students would benefit from complete, comprehensive, and efficient facilities. We need to act locally to build, upgrade, and refurbish safe and modern facilities to ensure our students have the educational opportunities they deserve.

BONDS

To improve educational quality; upgrade/modernize classrooms, restrooms, and support facilities; make health/safety/accessibility improvements; and repair/replace/upgrade old and inefficient plumbing and electrical systems; shall Ducor Union Elementary School District issue \$2,100,000 of bonds at legal rates, levy an estimated average 3.0 cents/\$100 of assessed value (\$141,000 annually) while bonds are outstanding, with independent citizens' oversight and NO money for administrative salaries, and funding that cannot be taken by the State, be adopted?

MEASURE

To improve educational quality by:

- Upgrading and modernizing classrooms, restrooms, and support facilities;
- Making health, safety, and accessibility improvements; and
- Repairing, replacing, and upgrading old and inefficient plumbing and electrical systems.

As required by the California Constitution, the proceeds from the sale of the bonds will be used only for the purposes authorized under Article XIII A of the California Constitution, including construction, reconstruction, rehabilitation, or replacement of school facilities, furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, as specifically set forth in this Exhibit A, and costs incident thereto, and not for any other purpose, including salaries and other routine school operating expenses.

The following list describes the specific projects the District proposes to finance with proceeds of the bonds. The scope of specific projects, the order of construction, and their completion is contingent on final project costs and the availability of needed funds. Further, projects on the project list are of the type that issuing the authorized general obligation bonds as stated will not cause the State to reduce any financial hardship contribution that would otherwise be available to the District had these bonds not been authorized, issued, and or expended for their stated purpose.

SCHOOL FACILITIES PROJECTS TO BE FUNDED FROM BOND PROCEEDS

The following list includes both projects that can be completed using the bond proceeds, along with State matching funds and other building funds the District is projected to receive, and projects that are planned and needed but whose construction is contingent on the amount of bond funds available, plus the amount of State matching and other building funds the District may receive in the future, which is a function of the State building program rules, passage of State bonds, and the growth rate of the District. The completion of specific projects is also contingent on final project costs.

Ducor Union Elementary School Campus (grades K-6), located at 23761 Avenue 56, Ducor, CA 93218 – rehabilitation, reconstruction, or replacement of classrooms, facilities, and improvements specifically including, but not limited to:

- Remodeling, expanding, and modernizing cafeteria kitchen, including plumbing, electrical, sewer, technology infrastructure, fire safety, and paint;
- Remodeling existing kindergarten classrooms, including HVAC systems, lighting, cabinetry, windows and doors, plumbing and fixtures, and lighting upgrades;
- Remodeling and expanding existing administration and maintenance and operations facilities;
- Upgrading fire safety, outdated plumbing, sewers, and technology infrastructure;
- Improving access and maintaining ADA compliance;

- Improving and modernizing classroom equitability standards for all students;
- Repair, replace and upgrade 30-year old portable classrooms;
- Various indoor modernization improvements or facility replacements.
- Remodel, refurbish, reconstruct, and/or expand, administration, transportation, maintenance, grounds and other facilities; and

The order in which school facilities projects are listed above does not suggest an order of priority. Project priorities will be determined by the Board of Trustees. Approval of the bond measure does not guarantee that all of the identified projects within this Bond Project List will be funded due to the unpredictable nature of construction costs and other unknown future factors. Completion of all projects may be subject to consistent State funding and construction cost variables. The issuance of bonds pursuant to this measure depends in part on market conditions as well as the assessed valuation of properties in the District.

These projects may include participation in the State Facility Program's Joint-Use Program to gain matching funds for teacher education, multi-purpose rooms, gymnasiums, libraries, childcare, and other qualifying Joint-Use facilities. With respect to such joint-use projects, the bond funds authorized by this Measure may be used to pay all of the local share needed to qualify the projects for special State matching funds under the State Facility Program's Joint-Use Program requirements.

The Board of Trustees hereby certifies that it has evaluated the safety, class-size reduction, and information technology needs of the District in developing this list of school facilities projects.

ACCOUNTABILITY MEASURES

If the bonds are approved, the Board of Trustees will implement the following accountability measures in accordance with State law:

- (a) Use the bond proceeds only for the purposes authorized under Article XIII A of the California Constitution, including construction, reconstruction, rehabilitation, or replacement of school facilities, furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities and related uses, as specifically set forth in this Exhibit A, and costs incident thereto, and not for any other purpose, including salaries and other routine school operating expenses;
- (b) Conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the projects and uses listed in this Exhibit A;
- (c) Conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for school facilities projects and uses listed in this Exhibit A; and

- (d) Establish and appoint members to an independent citizens' oversight committee to ensure the bonds are used only for the projects and uses listed in this Exhibit A.

STATE MATCHING FUNDS

California Education Code section 15122.5 requires the following statement to be included in this sample ballot:

“Approval of this bond measure does not guarantee that the proposed projects in the Ducor Union Elementary School District that are the subject of bonds under this measure will be funded beyond the local revenues generated by this bond measure. The school district’s proposal for certain of the projects assumes the receipt of matching state funds, which are subject to appropriation by the Legislature or approval of a statewide bond measure.”

ANNUAL TAX AMOUNT, RATE, AND DURATION

The bonds shall bear interest at an annual rate not exceeding the statutory maximum. The maturity of the bonds shall not exceed the maximum term allowed by law at the time of issuance (currently 25 years if issued under Education Code section 15140, or 40 years if issued under Government Code section 53508, so long as the bonds are not capital appreciation bonds (“CABs,” which CABs are limited to 25 years)). Accordingly, as further set forth in the tax rate statement, the *ad valorem* tax will be levied at such rates and for so long as may be required to meet the debt service needs of the bonds proposed to be issued, including such bonds that may be issued to refund any approved bonds.

* * *

The listed projects will be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, and a customary contingency for unforeseen design and construction costs. In addition to the listed projects stated above, the Project List also includes the acquisition of a variety of instructional, maintenance and operational equipment, including the reduction or retirement of outstanding lease obligations and interim funding incurred to advance fund projects from the Project List; payment of the costs of preparation of all facility planning, facility studies, assessment reviews, facility master plan preparation and updates, environmental studies (including environmental investigation, remediation and monitoring), design and construction documentation, and temporary housing of dislocated District activities caused by construction projects.

The construction of facilities included in the project list above is assumed to include the construction of new schools, classrooms and support sites, including the acquisition of land, necessary furnishings, equipment, technology, and installation of site infrastructure, as needed

to accommodate continued growth or shifts in student population and provide additional learning facilities or replace aging facilities.

In addition to the projects listed above, the repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following: renovate student and staff restrooms; upgrade or install signage, clocks and fencing; repair and replace heating and ventilation systems; upgrade of facilities for energy efficiencies; repair and replace worn-out and deteriorated roofs, windows, walls, doors and drinking fountains; upgrade public address systems; install wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; meet earthquake safety standards; improve water conservation; upgrade or construct support facilities, including administrative, physical education (including upgrading gyms, stadiums, athletic facilities, tracks, bleachers, lockers and equipment rooms), theater, and agricultural education classrooms and labs and performing arts and music classrooms; repair and replace fire alarms, emergency communications and security systems; resurface or replace hard courts, turf, install all-weather turf; irrigation and drainage systems and campus landscaping; replace asphalt and broken pavement; expand or improve parking lots and drop-off areas; replace portable classrooms; interior and exterior painting, floor covering and tile replacement; upgrade or expand school cafeterias; construct various forms of storage and support spaces and classrooms; repair, upgrade and install interior and exterior lighting systems; improve athletic fields and shade structures, including adding solar shade structures, and solar panels; replace or upgrade outdated security fences, gates and security systems (including access control systems); and upgrade heating, ventilation and air conditioning systems. The upgrading of technology infrastructure includes, but is not limited to, servers, switches, routers, modules, sound projection systems, call manager and network security/firewall, wireless technology systems, and other miscellaneous equipment. Some projects throughout the District may be undertaken as joint use projects in cooperation with other local public or non-profit agencies. The final cost of each project will be determined as plans and construction documents are finalized, construction bids are received, construction contracts are awarded and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property. Bond proceeds shall only be expended for the specific purposes identified herein. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code section 53410.

EXHIBIT B

BOND MEASURE
for
DUCOR UNION ELEMENTARY SCHOOL DISTRICT
(Abbreviated Form)*

<p>To improve educational quality; upgrade/modernize classrooms, restrooms, and support facilities; make health/safety/accessibility improvements; and repair/replace/upgrade old and inefficient plumbing and electrical systems; shall Ducor Union Elementary School District issue \$2,100,000 of bonds at legal rates, levy an estimated average 3.0 cents/\$100 of assessed value (\$141,000 annually) while bonds are outstanding, with independent citizens' oversight and NO money for administrative salaries, and funding that cannot be taken by the State, be adopted?</p>	BONDS – YES
	BONDS – NO

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

FORMAL NOTICE OF SCHOOL BOND ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Ducor Union Elementary School District of Tulare County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on November 6, 2018 within the District, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To improve educational quality; upgrade/modernize classrooms, restrooms, and support facilities; make health/safety/accessibility improvements; and repair/replace/upgrade old and inefficient plumbing and electrical systems; shall Ducor Union Elementary School District issue \$2,100,000 of bonds at legal rates, levy an estimated average 3.0 cents/\$100 of assessed value (\$141,000 annually) while bonds are outstanding, with independent citizens’ oversight and NO money for administrative salaries, and funding that cannot be taken by the State, be adopted?

Bonds - Yes

Bonds— No”

The bonds shall bear interest at an annual rate not exceeding the statutory maximum. The maturity of the bonds shall not exceed the maximum term allowed by law at the time of issuance (currently 25 years if issued under Education Code section 15140, or 40 years if issued under Government Code section 53508, so long as the bonds are not capital appreciation bonds (“CABs,” which CABs are limited to 25 years)). Accordingly, as further set forth in the tax rate statement, the *ad valorem* tax will be levied at such rates and for so long as may be required to meet the debt service needs of the bonds proposed to be issued, including such bonds that may be issued to refund any approved bonds.

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections to be the same as those provided for the statewide gubernatorial general election to be held on November 6, 2018 under the Notice of Election published _____.

This election has been called pursuant to a Resolution of the Board of Trustees of the Ducor Union Elementary School District, adopted on June 26, 2018. The Elections Official of the County of Tulare hereby gives formal notice of the election in accordance with the provisions of Education Code section 15120.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2018.

Registrar of Voters
Tulare County, California

10 - Dutor Union Elementary School District
For SACS Extract

Budget Comparison Report

BCR600

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
Revenue Limit						
80110 LCEF State Aid - Current Year	\$1,264,527.00	\$0.00	\$1,264,527.00	\$1,284,614.00	\$0.00	\$1,284,614.00
80120 Education Protection Account	\$203,212.00	\$0.00	\$203,212.00	\$194,810.00	\$0.00	\$194,810.00
80410 Secured Rolls Tax	\$281,047.00	\$0.00	\$281,047.00	\$281,047.00	\$0.00	\$281,047.00
Total Revenue Limit	\$1,748,786.00	\$0.00	\$1,748,786.00	\$1,760,471.00	\$0.00	\$1,760,471.00
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$157,575.00	\$157,575.00	\$0.00	\$140,216.00	\$140,216.00
Total Federal Revenues	\$0.00	\$157,575.00	\$157,575.00	\$0.00	\$140,216.00	\$140,216.00
Other State Revenues						
85500 Mandated Cost Reimbursements	\$29,522.00	\$0.00	\$29,522.00	\$4,878.00	\$0.00	\$4,878.00
85600 State Lottery Revenue	\$24,212.00	\$7,960.00	\$32,172.00	\$22,857.00	\$7,514.00	\$30,371.00
85900 All Other State Revenue	\$40.00	\$102,412.00	\$102,452.00	\$0.00	\$37,456.00	\$37,456.00
Total Other State Revenues	\$53,774.00	\$110,372.00	\$164,146.00	\$27,735.00	\$44,970.00	\$72,705.00
Other Local Revenues						
86600 Interest	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
86990 All Other Local Revenue	\$2,500.00	\$6,100.00	\$8,600.00	\$2,500.00	\$2,600.00	\$5,100.00
Total Other Local Revenues	\$7,500.00	\$6,100.00	\$13,600.00	\$7,500.00	\$2,600.00	\$10,100.00
Total Revenues	\$1,810,060.00	\$274,047.00	\$2,084,107.00	\$1,795,706.00	\$187,786.00	\$1,983,492.00
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$533,615.00	\$5,940.16	\$559,555.16	\$597,545.00	\$0.00	\$597,545.00
11002 Substitute Teachers	\$5,000.00	\$0.00	\$5,000.00	\$7,500.00	\$0.00	\$7,500.00
13000 Certificated Supervisors and Administrators Salaries	\$87,431.00	\$4,602.00	\$92,033.00	\$90,929.00	\$4,786.00	\$95,715.00
Total Certificated Salaries	\$646,046.00	\$10,542.16	\$656,588.16	\$695,974.00	\$4,786.00	\$700,760.00

Budget Comparison Report

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Classified Salaries						
21000 Classified Instructional Salaries	\$32,079.00	\$0.00	\$32,079.00	\$43,588.00	\$0.00	\$43,588.00
22000 Classified Support Salaries	\$61,200.00	\$40,491.00	\$101,691.00	\$63,299.00	\$41,105.00	\$104,404.00
23000 Classified Supervisors' and Administrators' Salaries	\$56,991.00	\$2,300.00	\$59,291.00	\$60,269.00	\$2,416.00	\$62,685.00
24000 Clerical, Technical and Office Staff Salaries	\$46,320.00	\$0.00	\$46,320.00	\$49,564.00	\$0.00	\$49,564.00
29000 Other Classified Salaries	\$3,183.00	\$0.00	\$3,183.00	\$3,400.00	\$0.00	\$3,400.00
Total Classified Salaries	\$199,773.00	\$42,791.00	\$242,564.00	\$220,120.00	\$43,521.00	\$263,641.00
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$93,218.00	\$38,752.07	\$131,970.07	\$107,862.00	\$38,235.00	\$146,097.00
32020 Public Employees' Retirement System, classified positions	\$31,033.00	\$6,646.00	\$37,679.00	\$38,938.00	\$7,860.00	\$46,798.00
33012 OASDI, Certificated Positions	\$335.00	\$96.72	\$431.72	\$0.00	\$0.00	\$0.00
33013 Medicare, Certificated Positions	\$9,369.00	\$153.15	\$9,522.15	\$9,607.00	\$69.00	\$9,676.00
33020 Social Security/Medicare/Alternative, classified positions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33022 OASDI, classified positions	\$12,388.00	\$2,653.00	\$15,041.00	\$13,648.00	\$2,699.00	\$16,347.00
33023 Medicare, classified positions	\$2,896.00	\$620.00	\$3,516.00	\$3,192.00	\$631.00	\$3,823.00
34010 Health & Welfare Benefits, certificated positions	\$179,698.00	\$1,012.00	\$180,710.00	\$186,891.00	\$1,026.00	\$187,917.00
34020 Health & Welfare Benefits, classified positions	\$42,758.00	\$10,844.00	\$53,602.00	\$43,318.00	\$10,970.00	\$54,288.00
35010 State Unemployment Insurance, certificated positions	\$325.00	\$4.97	\$329.97	\$332.00	\$2.00	\$334.00
35020 State Unemployment Insurance, classified positions	\$101.00	\$21.00	\$122.00	\$110.00	\$22.00	\$132.00
36010 Worker's Compensation Insurance, certificated positions	\$15,145.00	\$247.25	\$15,392.25	\$15,533.00	\$112.00	\$15,645.00
36020 Worker's Compensation Insurance, classified positions	\$4,684.00	\$1,003.00	\$5,687.00	\$5,161.00	\$1,021.00	\$6,182.00
37010 OPEB, Allocated, certificated positions	\$8,414.00	\$134.88	\$8,548.88	\$913.00	\$55.00	\$968.00
37020 OPEB, Allocated, classified positions	\$2,020.00	\$432.00	\$2,472.00	\$303.00	\$67.00	\$370.00
Total Employee Benefits	\$402,384.00	\$62,640.04	\$465,024.04	\$425,808.00	\$62,769.00	\$488,577.00
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$4,500.00	\$2,000.00	\$6,500.00	\$18,500.00	\$2,000.00	\$20,500.00
42000 Books and Other Reference Materials	\$2,000.00	\$45,385.00	\$47,385.00	\$500.00	\$29,301.00	\$29,801.00
43000 Materials and Supplies	\$73,735.00	\$41,902.15	\$115,637.15	\$75,607.00	\$41,733.00	\$117,340.00
44000 Non-Capitalized Equipment	\$7,567.00	\$23,845.88	\$31,412.88	\$6,500.00	\$28,500.00	\$35,000.00

Budget Comparison Report

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by Fund

	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Total Books and Supplies	\$87,802.00	\$113,133.03	\$200,935.03	\$101,107.00	\$101,534.00	\$202,641.00
Services, Other Operating Expenses						
52000 Travel and Conferences	\$2,900.00	\$0.00	\$2,900.00	\$3,500.00	\$0.00	\$3,500.00
53000 Dues and Memberships	\$4,350.00	\$0.00	\$4,350.00	\$4,100.00	\$0.00	\$4,100.00
54500 Other Insurance	\$8,250.00	\$0.00	\$8,250.00	\$6,250.00	\$0.00	\$6,250.00
55000 Operation and Housekeeping Services	\$80,000.00	\$0.00	\$80,000.00	\$65,000.00	\$0.00	\$65,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$24,500.00	\$4,400.00	\$28,900.00	\$33,500.00	\$4,000.00	\$37,500.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$230,888.00	\$133,708.46	\$364,596.46	\$223,601.00	\$35,500.00	\$259,101.00
58009 Pension Penalties & Interest	\$120.00	\$0.00	\$120.00	\$120.00	\$0.00	\$120.00
59000 Communications	\$5,300.00	\$0.00	\$5,300.00	\$4,300.00	\$0.00	\$4,300.00
Total Services, Other Operating Expenses	\$356,308.00	\$138,108.46	\$494,416.46	\$340,371.00	\$39,500.00	\$379,871.00
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$87,159.00	\$87,159.00
64000 Equipment	\$50,000.00	\$12,877.00	\$62,877.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$50,000.00	\$12,877.00	\$62,877.00	\$0.00	\$87,159.00	\$87,159.00
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$28,621.00	\$0.00	\$28,621.00	\$22,224.00	\$0.00	\$22,224.00
74380 Debt Service - Interest	\$1,205.71	\$0.00	\$1,205.71	\$1,206.00	\$0.00	\$1,206.00
74390 Other Debt Service - Principal	\$25,355.29	\$0.00	\$25,355.29	\$25,356.00	\$0.00	\$25,356.00
Total Other Outgo	\$55,182.00	\$0.00	\$55,182.00	\$48,786.00	\$0.00	\$48,786.00
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$11,300.00)	\$11,300.00	\$0.00	(\$7,836.00)	\$7,836.00	\$0.00
Total Direct Support/Indirect Costs	(\$11,300.00)	\$11,300.00	\$0.00	(\$7,836.00)	\$7,836.00	\$0.00
Total Expenditures	\$1,786,195.00	\$391,391.69	\$2,177,586.69	\$1,824,330.00	\$347,105.00	\$2,171,435.00
Excess (Deficiency) of Revenues	\$23,865.00	(\$117,344.69)	(\$93,479.69)	(\$28,624.00)	(\$159,319.00)	(\$187,943.00)
Other Financing Sources/Uses						

10 - Ducor Union Elementary School District
For SACS Extract

Budget Comparison Report

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by Fund

	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Transfers Out						
76160 From General Fund to Cafeteria Fund	\$5,600.00	\$0.00	\$5,600.00	\$0.00	\$0.00	\$0.00
Total Transfers Out	\$5,600.00	\$0.00	\$5,600.00	\$0.00	\$0.00	\$0.00
Contributions						
89800 Contributions from Unrestricted Resources	(\$78,471.00)	\$78,471.00	\$0.00	(\$159,319.00)	\$159,319.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$78,471.00)	\$78,471.00	\$0.00	(\$159,319.00)	\$159,319.00	\$0.00
Total Other Financing Sources/Uses	(\$84,071.00)	\$78,471.00	(\$5,600.00)	(\$159,319.00)	\$159,319.00	\$0.00
Net Increase (Decrease) in Fund	(\$60,206.00)	(\$38,873.69)	(\$99,079.69)	(\$187,943.00)	\$0.00	(\$187,943.00)
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$763,965.11	\$28,141.25	\$792,106.36	\$652,092.77	\$13,864.69	\$665,957.46
91110 Fair Value Adjustment to Cash in County Treasury	(\$1,292.95)	\$0.00	(\$1,292.95)	\$0.00	\$0.00	\$0.00
91300 Revolving Cash Account	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$4,809.91	\$80,792.95	\$85,602.86	\$0.00	\$0.00	\$0.00
92009 County Wide Receivables - by COE	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$15,344.13	\$0.00	\$15,344.13	\$0.00	\$0.00	\$0.00
Total Assets	\$783,901.20	\$108,934.20	\$892,835.40	\$652,092.77	\$13,864.69	\$665,957.46
Liabilities						
95009 County Wide Liabilities - by COE	\$15,287.00	\$0.00	\$15,287.00	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$19,754.37	\$0.00	\$19,754.37	\$0.00	\$0.00	\$0.00
95013 Deferred Wages Payable	\$32,184.24	\$0.00	\$32,184.24	\$0.00	\$0.00	\$0.00
95025 State Unemployment Insurance Payable	\$116.91	\$0.00	\$116.91	\$0.00	\$0.00	\$0.00
95051 Outlawed Employee Refunds & Voluntary Deductions	\$221.99	\$0.00	\$221.99	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$4,037.81	\$0.00	\$4,037.81	\$0.00	\$0.00	\$0.00
96400 Current Loans	\$0.11	\$0.00	\$0.11	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$56,195.82	\$56,195.82	\$0.00	\$0.00	\$0.00

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For SACS Extract

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Total Liabilities	\$71,602.43	\$56,195.82	\$127,798.25	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$712,298.77	\$52,738.38	\$765,037.15	\$652,092.77	\$13,864.69	\$665,957.46
Adjusted Beginning Balance	\$712,298.77	\$52,738.38	\$765,037.15	\$652,092.77	\$13,864.69	\$665,957.46
Ending Balance						
Assets						
91100 Cash in County Treasury	\$651,092.77	\$13,864.69	\$664,957.46	\$463,149.77	\$13,864.69	\$477,014.46
91300 Revolving Cash Account	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Total Assets	\$652,092.77	\$13,864.69	\$665,957.46	\$464,149.77	\$13,864.69	\$478,014.46
Total Ending Balance	\$652,092.77	\$13,864.69	\$665,957.46	\$464,149.77	\$13,864.69	\$478,014.46
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97110 Nonspendable Revolving Cash	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties	\$65,000.00	\$0.00	\$65,000.00	\$108,571.75	\$0.00	\$108,571.75
97900 Undesignated/Unappropriated	(\$191,280.00)	(\$71,876.38)	(\$263,156.38)	(\$297,514.75)	\$0.00	(\$297,514.75)
97910 Beginning Fund Balance	\$712,298.77	\$52,738.38	\$765,037.15	\$652,092.77	\$13,864.69	\$665,957.46
Total Fund Balance, Unassigned	\$586,018.77	(\$19,138.00)	\$566,880.77	\$463,149.77	\$13,864.69	\$477,014.46
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$1,742,771.00)	(\$347,803.00)	(\$2,090,574.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$1,807,845.00	\$380,805.69	\$2,188,650.69	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$65,074.00	\$33,002.69	\$98,076.69	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$652,092.77	\$13,864.69	\$665,957.46	\$464,149.77	\$13,864.69	\$478,014.46

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$126,875.00	\$126,875.00	\$0.00	\$150,000.00	\$150,000.00
82900 All Other Federal Revenue	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00
Total Federal Revenues	\$0.00	\$128,125.00	\$128,125.00	\$0.00	\$150,000.00	\$150,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$12,238.00	\$12,238.00	\$0.00	\$12,250.00	\$12,250.00
Total Other State Revenues	\$0.00	\$12,238.00	\$12,238.00	\$0.00	\$12,250.00	\$12,250.00
Other Local Revenues						
86342 Food Service Sales - Adults	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$100.00	\$100.00
86600 Interest	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
Total Other Local Revenues	\$0.00	\$1,300.00	\$1,300.00	\$0.00	\$400.00	\$400.00
Total Revenues	\$0.00	\$141,663.00	\$141,663.00	\$0.00	\$162,650.00	\$162,650.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$18,029.00	\$18,029.00	\$0.00	\$23,728.00	\$23,728.00
Total Classified Salaries	\$0.00	\$18,029.00	\$18,029.00	\$0.00	\$23,728.00	\$23,728.00
Employee Benefits						
33020 Public Employees' Retirement System, classified positions	\$0.00	\$2,800.00	\$2,800.00	\$0.00	\$4,286.00	\$4,286.00
33022 OASDI, classified positions	\$0.00	\$1,118.00	\$1,118.00	\$0.00	\$1,471.00	\$1,471.00
33023 Medicare, classified positions	\$0.00	\$261.00	\$261.00	\$0.00	\$344.00	\$344.00
35020 State Unemployment Insurance, classified positions	\$0.00	\$9.00	\$9.00	\$0.00	\$12.00	\$12.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$423.00	\$423.00	\$0.00	\$556.00	\$556.00
37020 OPEB, Allocated, classified positions	\$0.00	\$220.00	\$220.00	\$0.00	\$33.00	\$33.00
Total Employee Benefits	\$0.00	\$4,831.00	\$4,831.00	\$0.00	\$6,702.00	\$6,702.00

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Books and Supplies						
43000 Materials and Supplies	\$0.00	\$1,903.00	\$1,903.00	\$0.00	\$2,500.00	\$2,500.00
44000 Non-Capitalized Equipment	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,500.00	\$2,500.00
Total Books and Supplies	\$0.00	\$3,903.00	\$3,903.00	\$0.00	\$5,000.00	\$5,000.00
Services, Other Operating Expenses						
55000 Operation and Housekeeping Services	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$7,220.00	\$7,220.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$5,000.00	\$5,000.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$110,000.00	\$110,000.00	\$0.00	\$115,000.00	\$115,000.00
Total Services, Other Operating Expenses	\$0.00	\$120,500.00	\$120,500.00	\$0.00	\$127,220.00	\$127,220.00
Total Expenditures	\$0.00	\$147,263.00	\$147,263.00	\$0.00	\$162,650.00	\$162,650.00
Excess (Deficiency) of Revenues	\$0.00	(\$5,600.00)	(\$5,600.00)	\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses						
Transfers In						
89160 To Cafeteria Fund, From General Fund	\$0.00	\$5,600.00	\$5,600.00	\$0.00	\$0.00	\$0.00
Total Transfers In	\$0.00	\$5,600.00	\$5,600.00	\$0.00	\$0.00	\$0.00
Contributions						
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses	\$0.00	\$5,600.00	\$5,600.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$11,306.32	\$14,418.63	\$25,724.95	\$0.00	\$15.90	\$15.90
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$41.99)	(\$41.99)	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$35,973.21	\$35,973.21	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$4,037.81	\$0.00	\$4,037.81	\$0.00	\$0.00	\$0.00

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Total Assets	\$15,344.13	\$50,349.85	\$65,693.98	\$0.00	\$15.90	\$15.90
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$49,083.95	\$49,083.95	\$0.00	\$0.00	\$0.00
96100 Due to Other Funds	\$15,344.13	\$0.00	\$15,344.13	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00
Total Liabilities	\$15,344.13	\$50,333.95	\$65,678.08	\$0.00	\$0.00	\$0.00
Total Beginning Balance	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Adjusted Beginning Balance	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Total Assets	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Total Ending Balance	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Total Fund Balance, Unassigned	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$147,263.00)	(\$147,263.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$147,263.00	\$147,263.00	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$15.90

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
86810 Mitigation/Developer Fees	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Other Local Revenues	\$0.00	\$5,350.00	\$5,350.00	\$0.00	\$5,350.00	\$5,350.00
Total Revenues	\$0.00	\$5,350.00	\$5,350.00	\$0.00	\$5,350.00	\$5,350.00
Expenditures						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Services, Other Operating Expenses	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
Excess (Deficiency) of Revenues						
Net Increase (Decrease) in Fund	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$43,753.15	\$43,753.15	\$0.00	\$44,031.73	\$44,031.73
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	(\$71.42)	(\$71.42)	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$43,681.73	\$43,681.73	\$0.00	\$44,031.73	\$44,031.73
Total Beginning Balance	\$0.00	\$43,681.73	\$43,681.73	\$0.00	\$44,031.73	\$44,031.73
Adjusted Beginning Balance	\$0.00	\$43,681.73	\$43,681.73	\$0.00	\$44,031.73	\$44,031.73
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$44,031.73	\$44,031.73	\$0.00	\$44,381.73	\$44,381.73
Total Assets	\$0.00	\$44,031.73	\$44,031.73	\$0.00	\$44,381.73	\$44,381.73

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Total Ending Balance	\$0.00	\$44,031.73	\$44,031.73	\$0.00	\$44,381.73	\$44,381.73
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$700.00	\$700.00	\$0.00	\$350.00	\$350.00
97910 Beginning Fund Balance	\$0.00	\$43,681.73	\$43,681.73	\$0.00	\$44,031.73	\$44,031.73
Total Fund Balance, Unassigned	\$0.00	\$44,381.73	\$44,381.73	\$0.00	\$44,381.73	\$44,381.73
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$5,350.00)	(\$5,350.00)	\$0.00	\$0.00	\$0.00
98200 Appropriations	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$350.00)	(\$350.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$44,031.73	\$44,031.73	\$0.00	\$44,381.73	\$44,381.73

	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
Expenditures						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$12,077.00	\$12,077.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$0.00	\$12,077.00	\$12,077.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$12,077.00	\$12,077.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Revenues	\$0.00	(\$11,877.00)	(\$11,877.00)	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	(\$11,877.00)	(\$11,877.00)	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$21,039.00	\$21,039.00	\$0.00	\$9,162.00	\$9,162.00
Total Assets	\$0.00	\$21,039.00	\$21,039.00	\$0.00	\$9,162.00	\$9,162.00
Total Beginning Balance	\$0.00	\$21,039.00	\$21,039.00	\$0.00	\$9,162.00	\$9,162.00
Adjusted Beginning Balance	\$0.00	\$21,039.00	\$21,039.00	\$0.00	\$9,162.00	\$9,162.00
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$9,162.00	\$9,162.00	\$0.00	\$9,162.00	\$9,162.00
Total Assets	\$0.00	\$9,162.00	\$9,162.00	\$0.00	\$9,162.00	\$9,162.00
Total Ending Balance	\$0.00	\$9,162.00	\$9,162.00	\$0.00	\$9,162.00	\$9,162.00
Components of Ending Fund Balance						

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350 County School Facilities Fund - New Construction	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	(\$11,677.00)	(\$11,677.00)	\$0.00	\$0.00	\$0.00
97910 Beginning Fund Balance	\$0.00	\$21,039.00	\$21,039.00	\$0.00	\$9,162.00	\$9,162.00
Total Fund Balance, Unassigned	\$0.00	\$9,362.00	\$9,362.00	\$0.00	\$9,162.00	\$9,162.00
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$200.00)	(\$200.00)	\$0.00	\$0.00	\$0.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$200.00)	(\$200.00)	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$9,162.00	\$9,162.00	\$0.00	\$9,162.00	\$9,162.00

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	2017 - 2018 Working Thru 6/30/2018			2018 - 2019 Working Thru 7/1/2018		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Assets	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Beginning Balance	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Adjusted Beginning Balance						
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Assets	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Ending Balance						
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Fund Balance, Unassigned	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27
Total Components of Ending Fund Balance	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27

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Form TC

Ducor Union Elementary
Tulare County

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Expenditures by Object			2018-19 Budget						
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
A. REVENUES									
		8010-8099	1,748,786.00	0.00	1,748,786.00	1,760,471.00	0.00	1,760,471.00	0.7%
1) LCFF Sources		8100-8299	0.00	157,575.00	157,575.00	0.00	140,216.00	140,216.00	-11.0%
2) Federal Revenue		8300-8599	53,774.00	110,372.00	164,146.00	27,735.00	44,970.00	72,705.00	-55.7%
3) Other State Revenue		8600-8799	7,500.00	8,100.00	13,600.00	7,500.00	2,600.00	10,100.00	-25.7%
4) Other Local Revenue			1,810,060.00	274,047.00	2,084,107.00	1,795,706.00	187,786.00	1,983,492.00	-4.8%
5) TOTAL, REVENUES									
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	646,046.00	10,542.16	656,588.16	695,974.00	4,786.00	700,760.00	6.7%
2) Classified Salaries		2000-2999	199,773.00	42,791.00	242,564.00	220,120.00	43,521.00	263,641.00	8.7%
3) Employee Benefits		3000-3999	402,384.00	82,640.04	485,024.04	425,808.00	62,769.00	488,577.00	5.1%
4) Books and Supplies		4000-4999	87,802.00	113,133.03	200,935.03	101,107.00	101,534.00	202,641.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	356,308.00	138,108.46	494,416.46	340,371.00	39,500.00	379,871.00	-23.2%
6) Capital Outlay		6000-6999	50,000.00	12,877.00	62,877.00	0.00	87,159.00	87,159.00	38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	55,182.00	0.00	55,182.00	48,786.00	0.00	48,786.00	-11.6%
		7400-7499	(11,300.00)	11,300.00	0.00	(7,836.00)	7,836.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,766,195.00	391,391.69	2,177,586.69	1,824,330.00	347,105.00	2,171,435.00	-0.3%
9) TOTAL, EXPENDITURES									
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			23,865.00	(117,344.69)	(93,479.69)	(28,624.00)	(159,319.00)	(187,943.00)	101.1%
D. OTHER FINANCING SOURCES/USES									
1) 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	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
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	(78,471.00)	78,471.00	0.00	(159,319.00)	159,319.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,071.00)	78,471.00	(5,600.00)	(159,319.00)	159,319.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,206.00)	(38,873.69)	(99,079.69)	(187,943.00)	0.00	(187,943.00)	89.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
2) Ending Balance, June 30 (E + F1e)			652,092.77	13,864.69	665,957.46	464,149.77	13,864.69	478,014.46	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	13,864.69	13,864.69	0.00	13,864.69	13,864.69	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	108,571.75	0.00	108,571.75	New
Unassigned/Unappropriated Amount		9790	651,092.77	0.00	651,092.77	354,578.02	0.00	354,578.02	-45.5%

			Expenditures by Object			2018-19 Budget				
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)					
G. ASSETS										
1) Cash		9110	0.00	0.00	0.00					
a) in County Treasury		9111	0.00	0.00	0.00					
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00					
b) in Banks		9130	0.00	0.00	0.00					
c) in Revolving Cash Account		9135	0.00	0.00	0.00					
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00					
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00					
2) Investments		9200	0.00	0.00	0.00					
3) Accounts Receivable		9290	0.00	0.00	0.00					
4) Due from Grantor Government		9310	0.00	0.00	0.00					
5) Due from Other Funds		9320	0.00	0.00	0.00					
6) Stores		9330	0.00	0.00	0.00					
7) Prepaid Expenditures		9340	0.00	0.00	0.00					
8) Other Current Assets			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			0.00	0.00	0.00					
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00					

County			Expenditures by Object			2018-19 Budget			
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,264,527.00	0.00	1,264,527.00	1,284,614.00	0.00	1,284,614.00	1.6%
Education Protection Account State Aid - Current Year		8012	203,212.00	0.00	203,212.00	194,810.00	0.00	194,810.00	-4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	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	281,047.00	0.00	281,047.00	281,047.00	0.00	281,047.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,748,786.00	0.00	1,748,786.00	1,760,471.00	0.00	1,760,471.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8098	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,748,786.00	0.00	1,748,786.00	1,760,471.00	0.00	1,760,471.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		120,415.00	120,415.00		120,415.00	120,415.00	0.0%
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		12,586.00	12,586.00		11,301.00	11,301.00	-10.2%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		14,004.00	14,004.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGF)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3090, 3091, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	10,570.00	10,570.00	0.00	8,500.00	8,500.00	-19.6%
TOTAL, FEDERAL REVENUE			0.00	157,575.00	157,575.00	0.00	140,216.00	140,216.00	-11.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	29,522.00	0.00	29,522.00	4,878.00	0.00	4,878.00	-83.5%
Lottery - Unrestricted and Instructional Materials		8560	24,212.00	7,960.00	32,172.00	22,857.00	7,514.00	30,371.00	-5.6%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		52,079.00	52,079.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40.00	50,333.00	50,373.00	0.00	37,456.00	37,456.00	-25.6%
TOTAL, OTHER STATE REVENUE			53,774.00	110,372.00	164,146.00	27,735.00	44,970.00	72,705.00	-55.7%

			Expenditures by Object			2018-19 Budget			
		Object Codes	2017-18 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)				
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,500.00	6,100.00	8,600.00	2,500.00	2,600.00	5,100.00	-40.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	6,100.00	13,600.00	7,500.00	2,600.00	10,100.00	-25.7%
TOTAL REVENUES			1,810,080.00	274,047.00	2,084,107.00	1,795,706.00	187,786.00	1,983,492.00	-4.8%

			Expenditures by Object			2018-19 Budget			
		Object Codes	2017-18 Estimated Actuals					Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	558,615.00	5,940.16	564,555.16	605,045.00	0.00	605,045.00	7.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,431.00	4,602.00	92,033.00	90,929.00	4,786.00	95,715.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			646,046.00	10,542.16	656,588.16	695,974.00	4,786.00	700,760.00	6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	32,079.00	0.00	32,079.00	43,588.00	0.00	43,588.00	35.9%
Classified Support Salaries		2200	61,200.00	40,491.00	101,691.00	63,299.00	41,105.00	104,404.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	56,991.00	2,300.00	59,291.00	60,269.00	2,416.00	62,685.00	5.7%
Clerical, Technical and Office Salaries		2400	46,320.00	0.00	46,320.00	49,564.00	0.00	49,564.00	7.0%
Other Classified Salaries		2900	3,183.00	0.00	3,183.00	3,400.00	0.00	3,400.00	6.8%
TOTAL, CLASSIFIED SALARIES			199,773.00	42,791.00	242,564.00	220,120.00	43,521.00	263,641.00	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	93,218.00	38,752.07	131,970.07	107,862.00	38,235.00	146,097.00	10.7%
PERS		3201-3202	31,033.00	6,646.00	37,679.00	38,938.00	7,860.00	46,798.00	24.2%
OASDI/Medicare/Alternative		3301-3302	24,988.00	3,522.87	28,510.87	26,447.00	3,399.00	29,846.00	4.7%
Health and Welfare Benefits		3401-3402	222,458.00	11,858.00	234,312.00	230,209.00	11,966.00	242,205.00	3.4%
Unemployment Insurance		3501-3502	426.00	25.97	451.97	442.00	24.00	466.00	3.1%
Workers' Compensation		3601-3602	19,829.00	1,250.25	21,079.25	20,694.00	1,133.00	21,827.00	3.5%
OPEB, Allocated		3701-3702	10,434.00	586.88	11,020.88	1,216.00	122.00	1,338.00	-87.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			402,384.00	62,640.04	465,024.04	425,808.00	62,769.00	488,577.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,500.00	2,000.00	6,500.00	18,500.00	2,000.00	20,500.00	215.4%
Books and Other Reference Materials		4200	2,000.00	45,385.00	47,385.00	500.00	29,301.00	29,801.00	-37.1%
Materials and Supplies		4300	73,735.00	41,902.15	115,637.15	75,607.00	41,733.00	117,340.00	1.5%
Noncapitalized Equipment		4400	7,567.00	23,845.88	31,412.88	6,500.00	28,500.00	35,000.00	11.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,802.00	113,133.03	200,935.03	101,107.00	101,534.00	202,641.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,900.00	0.00	2,900.00	3,500.00	0.00	3,500.00	20.7%
Dues and Memberships		5300	4,350.00	0.00	4,350.00	4,100.00	0.00	4,100.00	-5.7%
Insurance		5400 - 5450	8,250.00	0.00	8,250.00	6,250.00	0.00	6,250.00	-24.2%
Operations and Housekeeping Services		5500	80,000.00	0.00	80,000.00	65,000.00	0.00	65,000.00	-18.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,500.00	4,400.00	28,900.00	33,500.00	4,000.00	37,500.00	29.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	231,008.00	133,708.46	364,716.46	223,721.00	35,500.00	259,221.00	-28.9%
Communications		5900	5,300.00	0.00	5,300.00	4,300.00	0.00	4,300.00	-18.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			356,308.00	138,108.46	494,416.46	340,371.00	39,500.00	379,871.00	-23.2%

			Expenditures by Object			2018-19 Budget			
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)				
CAPITAL OUTLAY									
		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6200	0.00	0.00	0.00	0.00	87,159.00	87,159.00	New
Buildings and Improvements of Buildings		6300	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		6400	50,000.00	12,877.00	62,877.00	0.00	0.00	0.00	-100.0%
Equipment		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement			50,000.00	12,877.00	62,877.00	0.00	87,159.00	87,159.00	38.6%
TOTAL, CAPITAL OUTLAY									
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	28,621.00	0.00	28,621.00	22,224.00	0.00	22,224.00	-22.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143							
Transfers of Pass-Through Revenues			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments				0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments				0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,205.71	0.00	1,205.71	1,206.00	0.00	1,206.00	0.0%
Other Debt Service - Principal		7439	25,355.29	0.00	25,355.29	25,356.00	0.00	25,356.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,300.00)	11,300.00	0.00	(7,836.00)	7,836.00	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 OF INDIRECT COSTS									
TOTAL, EXPENDITURES									

County

			Expenditures by Object			2018-19 Budget			
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)				
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	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.00	0.00	0.0%
To: Cafeteria Fund		7616	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(78,471.00)	78,471.00	0.00	(159,319.00)	159,319.00	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			(78,471.00)	78,471.00	0.00	(159,319.00)	159,319.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(84,071.00)	78,471.00	(5,600.00)	(159,319.00)	159,319.00	0.00	-100.0%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,748,786.00	0.00	1,748,786.00	1,760,471.00	0.00	1,760,471.00	0.7%
2) Federal Revenue		8100-8299	0.00	157,575.00	157,575.00	0.00	140,216.00	140,216.00	-11.0%
3) Other State Revenue		8300-8599	53,774.00	110,372.00	164,146.00	27,735.00	44,970.00	72,705.00	-55.7%
4) Other Local Revenue		8600-8799	7,500.00	6,100.00	13,600.00	7,500.00	2,600.00	10,100.00	-25.7%
5) TOTAL, REVENUES			1,810,060.00	274,047.00	2,084,107.00	1,795,706.00	187,786.00	1,983,492.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		978,310.00	200,203.69	1,178,513.69	1,059,335.00	160,268.00	1,219,603.00	3.5%
2) Instruction - Related Services	2000-2999		260,844.00	15,026.00	275,870.00	275,149.00	15,551.00	290,700.00	5.4%
3) Pupil Services	3000-3999		180,205.00	0.00	180,205.00	137,286.00	0.00	137,286.00	-23.8%
4) Ancillary Services	4000-4999		4,000.00	2,600.00	6,600.00	4,000.00	2,600.00	6,600.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		153,176.00	12,831.00	166,007.00	158,083.00	9,367.00	167,450.00	0.9%
8) Plant Services	8000-8999		154,478.00	160,731.00	315,209.00	141,691.00	159,319.00	301,010.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	55,182.00	0.00	55,182.00	48,786.00	0.00	48,786.00	-11.6%
10) TOTAL, EXPENDITURES			1,786,195.00	391,391.69	2,177,586.69	1,824,330.00	347,105.00	2,171,435.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			23,865.00	(117,344.69)	(93,479.69)	(28,624.00)	(159,319.00)	(187,943.00)	101.1%
D. OTHER FINANCING SOURCES/USES									
1) 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	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
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	(78,471.00)	78,471.00	0.00	(159,319.00)	159,319.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,071.00)	78,471.00	(5,600.00)	(159,319.00)	159,319.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,206.00)	(38,873.69)	(99,079.69)	(187,943.00)	0.00	(187,943.00)	89.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,298.77	52,738.38	765,037.15	652,092.77	13,864.69	665,957.46	-13.0%
2) Ending Balance, June 30 (E + F1e)			652,092.77	13,864.69	665,957.46	464,149.77	13,864.69	478,014.46	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	13,864.69	13,864.69	0.00	13,864.69	13,864.69	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	108,571.75	0.00	108,571.75	New
Unassigned/Unappropriated Amount		9790	651,092.77	0.00	651,092.77	354,578.02	0.00	354,578.02	-45.5%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	11,582.04	11,582.04
9010	Other Restricted Local	2,282.65	2,282.65
Total, Restricted Balance		13,864.69	13,864.69