



ORINDA UNION SCHOOL DISTRICT 2018-19 BUDGET

Presented June 18, 2018

**Orinda Union School District Office
8 Altarinda Road
Orinda, CA 94563**

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G = General Ledger Data; S = Supplemental Data

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CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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)		S
SIAA	Summary of Interfund Activities - Actuals	G	
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01CS	Criteria and Standards Review	GS	GS



Section 1

Introduction

Budget Overview



Orinda Union School District
2018-19 Budget

Introduction

The 2018-19 budget represents the educational objectives set by the Orinda Union School District Board of Trustees in accordance with the District's budget development guidelines and the Local Control Accountability Plan (LCAP). The District budget is an ever-changing document and necessary revisions made throughout the year are presented to the Board through monthly budget updates.

The budget was developed using the state-adopted Criteria and Standards and includes the expenditures necessary to implement the LCAP. The multi-year projection reflects a positive ending fund balance through 2020-21. However, long range planning under the new Local Control Funding Formula (LCFF) causes serious concern. The Governor's new LCFF funding model was scheduled to be phased in over an eight year period starting in 2013-14, but full implementation of LCFF is now scheduled for 2018-19, two years ahead of schedule. The advanced funding assists with cash flow and school districts now receive only the funded Cost of Living Adjustment (COLA) plus any adjustments due to student enrollment, gap funding is now eliminated. The Governor's budget continues to not address the increased employer costs to State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS), deferred maintenance of our facilities, and the cost of providing quality educational programs. All of these additional costs are now funded from the LCFF base grant which was intended to financially restore a district back to the 2007-08 funding level prior to the "Great Recession". Efforts to enhance revenue and reduce expenditures continue to be crucial in maintaining the fiscal stability of our school district and providing excellent educational programs and services to our students.

OUSD 2018-19 Financial Plan

Beginning in January 2018 with the Governor's Proposed Budget, the District considered options for addressing the impact of the Local Control Funding Formula along with District enrollment and staffing projections.

In May 2018, the Governor presented a revised state budget for 2018-19 which increased the LCFF gap funding from 45.17% (2017-18) to 100% (2018-19 full funding two years earlier), and increased the COLA from 1.56% (2017-18) to 3.00% (2019-20), one-time funding from Mandated Cost will continue in 2018-19 at \$344 per average daily attendance (ADA) for an estimate of \$849,608 projected in Mandated Cost revenue.

The Orinda Union School District 2018-19 budget is based on the most recent information available and by utilizing the financial recommendations of School Services of California cost of living projections for our two subsequent funding years (2019-20 and 2020-21). Enrollment projections are based on the current year levels and adjusted for student grade movement for all three fiscal years. Staffing projections will increase slightly by 1.34 FTE in teaching due to an increase in enrollment at the Orinda Intermediate School.

Conclusion

The 2018-19 budget provides an ongoing effort to restore funding that was previously cut from school district budgets. For the sixth year in a row, districts are not facing budget cuts, but the increased employer costs related to STRS and PERS are negatively impacting any new funding received through the LCFF funding model. The Orinda Union School District LCFF funding is much lower than other school districts due to minimal supplemental and zero concentration grant funding. Details of the final 2018-19 state budget will be released in late June, and costs due to pension reform and facilities may continue to remain unaddressed by the Governor. Until additional ongoing funding is provided by the state, these costs will continue to be funded by the LCFF base grant.



Section 2

Budget Guidelines





Orinda Union School District
2018 – 2019 Budget

Budget Guidelines

The proposed general fund budget for 2018-19 has been developed based on guidelines established by the Governing Board of the Orinda Union School District.

General Guidelines

1. The budget shall support the District's Mission Statement and Strategic Plan.
2. The District's budget will be developed to ensure compliance with all legal mandates while containing overall cost and minimizing general fund contributions.
3. The budget shall reflect the coordination of funding from federal, state, and local sources as implemented through the comprehensive school plans and the Local Control Accountability Plan (LCAP).

Personnel/Staffing

4. Staffing ratios shall be maintained to comply with current collective bargaining agreements. Both minimum and maximum class sizes will be considered in determining staffing ratios.
5. School site staff positions shall be based initially on projected enrollments. A position control system shall be utilized to budget and manage personnel costs.
6. When staff positions must be reduced due to financial reductions and/or enrollment declines, normal attrition will be used first to eliminate positions.
7. Consistent with the District's priority to attract and retain the highest quality employees, the District will strive to attain a competitive total compensation level both now and in the future.

One-Time Reserves

8. A minimum general fund Reserve for Economic Uncertainties of 3% shall be maintained in accordance with county and state requirements. The District shall maintain an overall reserve of 9% in order to ensure long-term fiscal stability for the school district. (9% = 3% Reserve for Economic Uncertainty + 6% additional one-time reserves).
9. Use "one-time reserves" (General Fund unassigned/unappropriated balance and Special Reserve Fund 17) to support short-term strategic efforts and other one-time expenditures.

Programs

10. Programs shall be evaluated on a consistent basis to assess the program's educational benefits, cost effectiveness, and financial impact (short term, long term).
11. As part of the review process for new goals, projects, or programs, a thorough cost benefit analysis, including consideration of competing demands for funding, will be completed and considered in the decision making process and prior to Board of Trustees authorization.

Budget Practices

12. General fund categorical and grant programs, with the exception of Special Education and other unfunded mandates, shall be self-supporting.
13. Unrestricted site discretionary funds that are part of the year-end balance shall be carried forward. Site discretionary funds include allocations for instructional materials and supplies. Statements of justification may be required from program managers for carry-over funds which exceed reasonable levels.
14. Indirect support charges shall be consistently applied to all funds and programs as allowed by state and federal guidelines.
15. Year-end balances for restricted funds and programs shall be carried forward in accordance with the terms and conditions of the program or grant.
16. Provisions shall be made to preserve the use and value of instructional materials, and of existing facilities and equipment through capital improvement and/or preventative maintenance measures.
17. The District shall apply for all ancillary maintenance funds, and state or federal facility renovation funds, when necessary.



Section 3

Budget Assumptions



Orinda Union School District
2018-19 Budget

Budget Assumptions for 2018-19

Budget assumptions are a critical component of comprehensive budget development and budget management. Assumptions for the 2018-19 revenue and expenditure budgets have been made utilizing the most current information. State budget information, bulletins from School Services of California, previous OUSD budget documents, staffing and enrollment projections, along with input from the community and staff during the LCAP process have been considered in developing the budget.

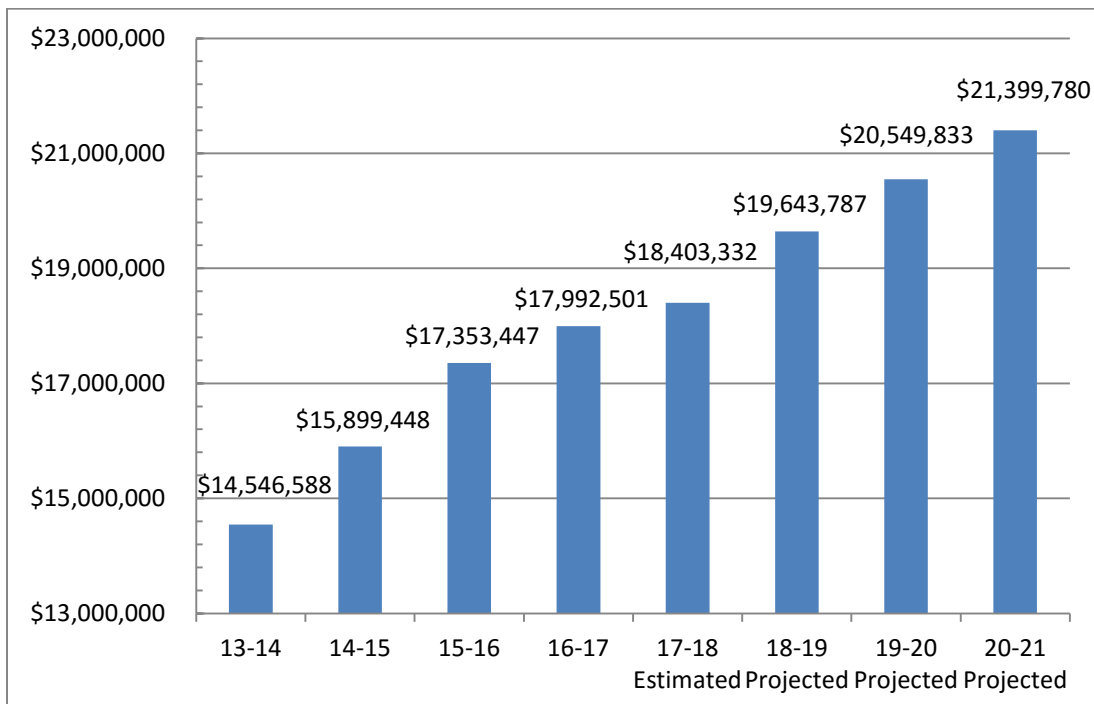
Revenue Assumptions:

- **8010-8099 – LCFF Funding:** LCFF makes up the largest portion of the district's revenue (60%). Estimates are based on the Governor's May Revise which included a 3.00% COLA and a gap funding rate of 100% towards the target.

Local Control Funding Formula: California's 2013-14 Budget Act approved a new state school funding model that changed the way schools are funded in California. This new method is known as the Local Control Funding Formula (LCFF) and represents a major shift in how California school districts are funded.

Enrollment estimates for 2018-19 are projected to be 2554 with an average daily attendance calculation of 2470 using a 3-year average attendance rate of 96.70%.

When the estimated COLA and gap funding are applied, the year over year increase in LCFF funding is projected to be \$460 per ADA or 6.16% over the 2017-18 fiscal year. 2018-19 is now at 100% funding, two years earlier than the State projected. The chart below represents LCFF funding which started in 2013-14. LCFF funding absorbed a majority of categorical funding, compared to revenue limit years when categorical funding was additional revenue to school districts.



Orinda Union School District
2018-19 Budget

- **8100-8299 – Federal Revenue:** Funding from federal programs comprises 2% of the district’s revenue budget. Revenue levels from 2018-19 will increase slightly due to special education funding.

The OUSD receives **Federal Revenue** for a variety of restricted uses, the largest being Special Education. Other federal programs include Title II Improving Teacher Quality.

- **8300-8599 – State Revenue:** Based on the Governor’s May Revise, State program revenue will receive a 2.71% cost of living adjustment (COLA). In some cases, actual revenue is calculated based on enrollment and attendance data from the prior year.

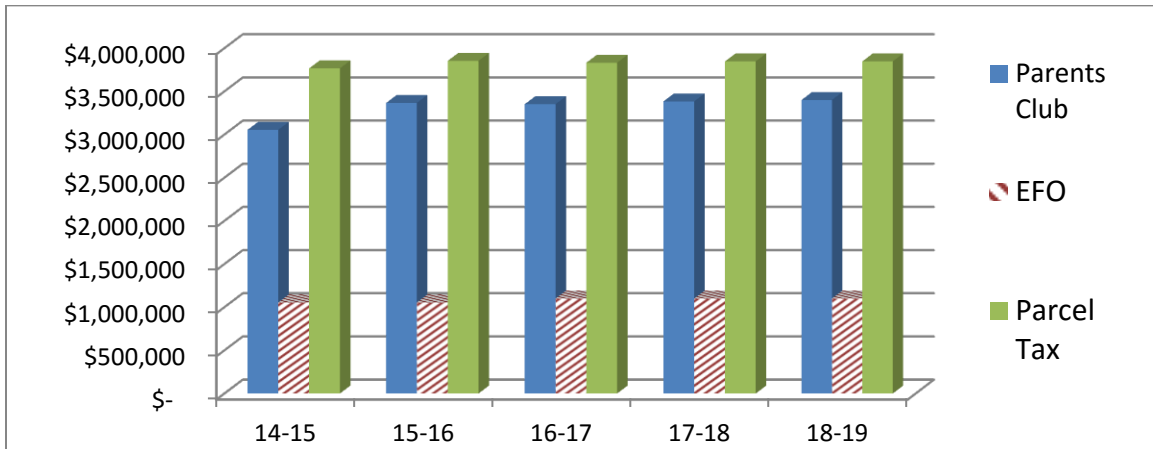
State Revenue comprises about 8% of the total district revenue in 2018-19. Due to one-time Mandated Cost funding, the percentage has increased significantly.

LCFF eliminated most state categorical funding except Lottery, Special Education, State TUPE and the Mandated Cost Program.

The Mandated Cost Program revenue received from 2015-16 through 2018-19 follows a 3-year spending plan approved by the Board which is included in Section 7.

- **8600-8799 – Local Revenue:** Local sources of revenue continue to provide necessary support for the Orinda schools which represent 30% of the district budget. The school site Parents’ Clubs and the Educational Foundation of Orinda (EFO) provide funding for important instructional programs and support services. The schools also receive a local parcel tax from the community of Orinda. The parcel tax remains at \$509 per parcel for the fiscal year 2018-19 and is non-sunsetting.

The following graph provides a historical record of the generous support for the Orinda schools from both our parents and community members.

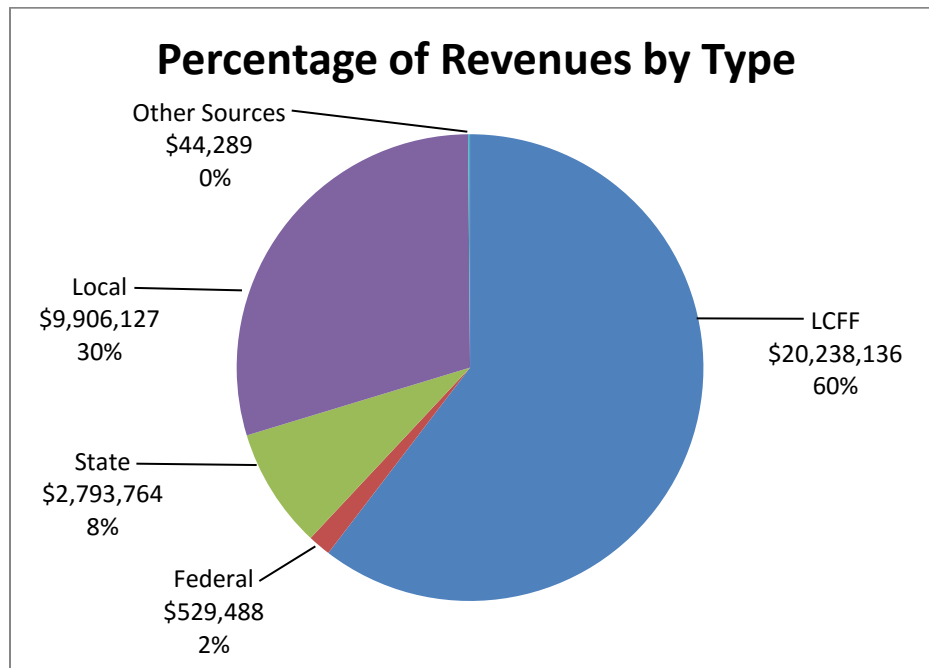


Local revenue comprises 30% of the total district general fund revenue sources. The projected 2018-19 budget for local revenue is \$9,906,127. The table below provides a breakdown of local revenues.

Orinda Union School District
2018-19 Budget

Local Revenue Sources	18/19 Budget	% of Total
Education Foundation of Orinda	\$ 1,100,000	11%
Parents' Clubs	\$ 3,399,634	34%
Parcel Tax	\$ 3,846,707	39%
Special Education - SELPA	\$ 671,637	7%
Other - Indirect Costs/Donations	\$ 888,149	9%
Total Local Revenue	\$ 9,906,127	100%

The chart presented below is a breakdown of projected 2018-19 general fund revenues and the percentage by revenue type. Total general fund revenue for 2018-19 is projected to be \$33,511,804.



Expenditure Assumptions:

- 1000-1999 – Certificated Salaries:** Personnel salaries are projected based on the approved salary schedules effective July 1, 2018. Annual step increments and anticipated costs of column movement have been included for all staff eligible for “step and column” increases. Once all approved educational units have been turned in, salary adjustments and budgets will be revised accordingly. Attrition savings is not included in the assumption; any savings will be recognized at First Interim after the staffing has been finalized for 2018-19.

Teacher staffing for 2018-19 is based on a projected enrollment of 2554. The following is a breakdown of enrollment by grade level. Enrollment is revised once the school year begins and at First Interim when the CALPADS student count is certified.

Orinda Union School District
2018-19 Budget

**Enrollment Projection
by Grade Level**

	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected
TK	46	46	50	50
K	246	240	260	261
1	270	260	255	276
2	241	282	273	268
3	275	249	288	279
4	278	286	260	302
5	313	292	299	274
6	281	311	293	299
7	294	295	328	310
8	298	293	294	327
Total	2542	2554	2600	2646

Difference 3 12 46 46

Based on the enrollment projection above, school site staffing and student ratio data for teacher positions are budgeted according to the chart below.

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19
Classroom Teachers												
Grade TK-3	14	14	16	16	13	13	13	13			56	56
Grade 4-5	6	6	6	6	5	5	5	5			22	22
Grade 6-8									38.86	40.2	38.86	40.2
Total	20	20	22	22	18	18	18	18	38.86	40.2	116.86	118.2
Staff Ratio												
Grade TK-3	19.00	19.14	19.25	19.25	18.92	19.00	19.54	19.54			<i>2018-19 Ratios Based on Projected Enrollment: Oct 2018</i>	
Grade 4-5	25.83	25.50	27.17	26.83	26.00	25.00	28.80	27.80				
Grade 6-8									22.54	22.36		

Several certificated staff noted below provide further support to the educational programs and student services at the school sites.

Orinda Union School District
2018-19 Budget

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19
Music Teacher	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.67	0.67	3.47	3.47
Librarian									1.00	1.00	1.00	1.00
Elem Art Teacher	0.50	0.50	0.50	0.50	0.40	0.40	0.50	0.50			1.90	1.90
Elem P.E. Teacher	0.70	0.70	0.70	0.70	0.70	0.70	0.60	0.60			2.70	2.70
Special Education Teacher	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	4.00	4.00	9.00	9.00
School Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00
Middle School Counselor									2.00	2.00	2.00	2.00
Associate Principal/Dean									2.00	2.00	2.00	2.00
Total	3.90	3.90	3.90	3.90	3.80	3.80	4.80	4.80	10.67	10.67	27.07	27.07

District level certificated staff projections for 2018-19 have been developed based on the existing support structure for 2017-18 plus an increase of 0.36 FTE for intervention.

Position	Classification	2017-18	2018-19
Superintendent	Administrative	1.00	1.00
Director, Curriculum & Instruction	Management	1.00	1.00
Director, Student Services	Management	1.00	1.00
Director, Personnel	Management	0.60	0.60
Literacy Coach	Teacher	1.00	1.00
Math Instructional Coach	Teacher	1.00	1.00
Technology Instructional Coach	Teacher	1.00	1.00
Transition Coach: Technology	Teacher	1.00	1.00
English Language Learner Teacher	Teacher	1.00	1.00
Intervention Teacher	Teacher	1.24	1.60
School Nurse	Nurse	0.50	0.50
Special Education: Behavior Specialist	Support Provider	0.40	0.40
Special Education: Inclusion Specialist	Teacher	1.00	1.00
Special Education: Occupational Therapist	Support Provider	1.00	1.00
Special Education: Speech Pathologist	Support Provider	1.60	1.60
Special Education: Psychologist	Support Provider	2.21	2.21
Total		16.55	16.91

- 2000-2999 – Classified Salaries:** Personnel salaries are projected based on the approved salary schedules effective July 1, 2018. Annual step increments have been included for all staff eligible for the increase. Classified staffing for 2018-19 is based on a projected enrollment of 2554. Revisions to classified staffing levels will be recognized at First Interim after the staffing has been finalized for 2018-19.

Orinda Union School District
2018-19 Budget

Certain school site classified staff are funded by EFO and Parents' Clubs such as additional clerical support, Instructional Assistants and the Library Technician.

	Del Rey		Glorietta		Sleepy Hollow		Wagner Ranch		Orinda Int.		Total	
	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19	17-18	18-19
Instructional Assistant	6.06	6.06	6.32	6.32	6.21	6.21	4.96	4.96			23.55	23.55
Library Technician	0.49	0.49	0.48	0.48	0.48	0.48	0.49	0.49			1.93	1.93
Noon Duty	0.87	0.87	1.44	1.44	1.03	1.03	1.00	1.00			4.34	4.34
School Clerk	0.64	0.64	0.49	0.49	0.50	0.50	0.48	0.48	2.00	2.00	4.10	4.10
School Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00
Custodian	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	12.00	12.00
Special Services Assistant	5.67	5.67	1.41	1.41	2.10	2.10	5.48	5.48	7.08	7.08	21.73	21.73
Total	18.73	18.73	15.13	15.13	15.31	15.31	17.40	17.40	18.08	18.08	84.65	84.65

The following district wide classified staff provide support services for the entire district.

Position	Classification	2017-18	2018-19
Account Clerk	Classified	2.00	2.00
Accountant	Classified Confidential	1.00	1.00
Administrative Assistant	Classified Confidential	1.00	1.00
Administrative Secretary	Classified	2.00	2.00
Assistive Technology Assistant - SPED	Classified	0.63	0.63
Custodian (District Office)	Classified	0.44	0.44
Director, Business Services	Classified Management	1.00	1.00
Director, Facilities	Classified Management	1.00	1.00
Director, Technology(40% Mandated Cost, 60% OUSD)	Classified Management	1.00	1.00
Groundskeeper	Classified	1.00	1.00
Maintenance Craftsperson	Classified	4.00	4.00
Payroll Technician	Classified Confidential	1.00	1.00
Personnel Technician	Classified Confidential	1.00	1.00
Technology Helpdesk/District Clerical Support	Classified	1.00	1.00
Technology Support Technician	Classified	2.00	2.00
Total		20.06	20.06

3000-3999 – Employee Benefits: The following payroll rates are used when calculating the employee benefits for the 2018-19 fiscal year.

Statutory Payroll Related Costs	Rate
State Teachers' Retirement System (STRS)	16.2800%
Public Employees' Retirement System (PERS)	18.0620%
FICA (Social Security)	6.2000%
Medicare	1.4500%
State Unemployment Insurance (SUI)	0.0500%
Workers' Compensation Insurance (WC)	1.6876%

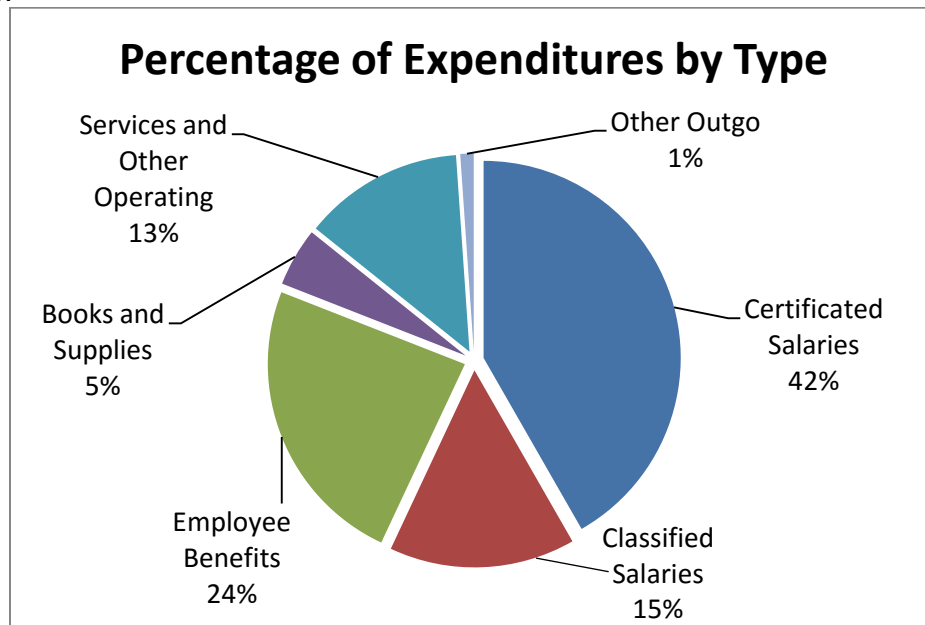
Orinda Union School District
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The Governor's May Revise included an increase to the employer paid portion of STRS by 1.85% with an estimated cost to the district of \$323,503 and PERS by 2.531% for an estimated cost of \$105,134. These increased costs are included in the budget and in the multi-year projection.

Medical insurance premiums are expected to increase in January 2019. The increase in costs associated with employees who are currently below the health benefit cap have been included in the budget. The medical benefit caps are budgeted as follows: \$1,560/month for certificated staff and \$1,545/month for classified staff.

- **4000-4999 – Books & Supplies:** Budget projections in books and supplies are based upon the anticipated textbook and instructional materials needed for the upcoming budget year and adjusted for the Consumer Price Index (CPI) of 3.58% over the cost of prior year.
- **5000-5999 – Services and Other Operating Expenditures:** Staff development and conference budgets have been modified to reflect the anticipated staff development for the budget year. These expenditures will be funded primarily through Tier III Professional Development and Mandated Cost funds. Utilities were adjusted for the Consumer Price Index (CPI) of 3.58% and legal and audit fees have been adjusted based on current contracts. If necessary, the budget will be modified throughout the year as new data on contracts and services are realized.
- **6000-9999 – Capital Outlay:** No capital outlay is projected at this time.
- **7100-7699 – Other Outgo/Uses:** This budget category is where we annually budget the amount we anticipate to transfer to other school districts for our “out of district” placements of special needs students. A majority of this budget surrounds the costs associated with our pre-school age students (age 3 to 5). The budget is anticipated to remain status quo in this category and adjustments will be made as new placement information becomes available.

The chart presented below is a breakdown of district expenditures by percentage and the type.



Orinda Union School District
2018-19 Budget

- 7900-7999 – Ending Fund Balance:** The following table reflects the estimated components of ending fund balance on June 30, 2019. This amount will change after the fiscal year end closing is completed and the actual 2017-18 revenue and expenditures are finalized.

	Unrestricted	Restricted	Total
Components of the Ending Fund Balance	4,818,558	77,779	4,896,337
Nonspendable:			
Revolving Cash	7,500		7,500
Vacation Accrual	38,851		38,851
Restricted:			
Legally Restricted Balance		77,779	77,779
Committed:			
Assigned:			
Mandated Cost Reimbursement	904,911		904,911
Lottery	600,098		600,098
Unassigned:			
Economic Uncertainties 9%	3,025,000		3,025,000
Unassigned / Unappropriated Ending Fund Balance	242,198	0	242,198



Section 4

General Fund Budget



ORINDA UNION SCHOOL DISTRICT
2018-19 General Fund Summary

		2017-18 Estimated Actuals			2018-19 Budget			Comparison		
		2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	Unrestricted	Restricted	Total
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1	REVENUE									
2	LCFF	\$ 18,403,332	\$ 592,564	\$ 18,995,896	\$ 19,643,787	\$ 594,349	\$ 20,238,136	\$ 1,240,455	\$ 1,785	\$ 1,242,240
3	Federal	\$ -	\$ 483,170	\$ 483,170	\$ -	\$ 529,488	\$ 529,488	\$ -	\$ 46,318	\$ 46,318
4	State	\$ 812,608	\$ 1,410,861	\$ 2,223,469	\$ 1,229,474	\$ 1,564,290	\$ 2,793,764	\$ 416,866	\$ 153,429	\$ 570,295
5	Local	\$ 5,455,462	\$ 4,450,408	\$ 9,905,870	\$ 5,384,134	\$ 4,521,993	\$ 9,906,127	\$ (71,328)	\$ 71,585	\$ 257
6	TOTAL	\$ 24,671,402	\$ 6,937,003	\$ 31,608,405	\$ 26,257,395	\$ 7,210,120	\$ 33,467,515	\$ 1,585,993	\$ 273,117	\$ 1,859,110
7	EXPENDITURES									
8	Certificated	\$ 9,490,522	\$ 4,177,529	\$ 13,668,051	\$ 9,819,884	\$ 4,185,887	\$ 14,005,771	\$ 329,362	\$ 8,358	\$ 337,720
9	Classified	\$ 3,766,409	\$ 1,366,293	\$ 5,132,702	\$ 3,743,788	\$ 1,380,735	\$ 5,124,523	\$ (22,621)	\$ 14,442	\$ (8,179)
10	Benefits	\$ 4,359,068	\$ 3,073,096	\$ 7,432,164	\$ 4,689,603	\$ 3,355,804	\$ 8,045,407	\$ 330,535	\$ 282,708	\$ 613,243
11	Books & Supplies	\$ 1,331,162	\$ 699,514	\$ 2,030,676	\$ 1,276,735	\$ 337,261	\$ 1,613,996	\$ (54,427)	\$ (362,253)	\$ (416,680)
12	Contract Services	\$ 3,070,136	\$ 2,145,052	\$ 5,215,188	\$ 2,951,588	\$ 1,464,840	\$ 4,416,428	\$ (118,548)	\$ (680,212)	\$ (798,760)
13	Capital Outlay	\$ 28,558	\$ -	\$ 28,558	\$ -	\$ -	\$ -	\$ (28,558)	\$ -	\$ (28,558)
14	Other Outgo	\$ (4,176)	\$ 373,978	\$ 369,802	\$ (9,390)	\$ 376,842	\$ 367,452	\$ (5,214)	\$ 2,864	\$ (2,350)
15	TOTAL	\$ 22,041,679	\$ 11,835,462	\$ 33,877,141	\$ 22,472,208	\$ 11,101,369	\$ 33,573,577	\$ 430,529	\$ (734,093)	\$ (303,564)
16	Revenue vs. Expenditures	\$ 2,629,723	\$ (4,898,459)	\$ (2,268,736)	\$ 3,785,187	\$ (3,891,249)	\$ (106,062)	\$ 1,155,464	\$ 1,007,210	\$ 2,162,674
17	OTHER SOURCES/USES									
18	Sources/Uses	\$ 479,289.00	\$ -	\$ 479,289.00	\$ 44,289.00	\$ -	\$ 44,289	\$ (435,000)	\$ -	\$ (435,000)
19	Cont. to Rest. Programs	\$ (4,451,638)	\$ 4,451,638	\$ -	\$ (3,931,054)	\$ 3,931,054	\$ -	\$ 520,584	\$ (520,584)	\$ -
20	TOTAL	\$ (3,972,349)	\$ 4,451,638	\$ 479,289	\$ (3,886,765)	\$ 3,931,054	\$ 44,289	\$ 85,584	\$ (520,584)	\$ (435,000)
21	Excess (Deficiency) of Revenue Over									
22	Expenditures/Other Sources/Uses	\$ (1,342,626)	\$ (446,821)	\$ (1,789,447)	\$ (101,578.00)	\$ 39,805	\$ (61,773)	\$ 1,241,048	\$ 486,626	\$ 1,727,674
23										
24	July 1 Fund Balance	\$ 6,262,762	\$ 484,795	\$ 6,747,557	\$ 4,920,136	\$ 37,974	\$ 4,958,110	\$ (1,342,626)	\$ (446,821)	\$ (1,789,447)
25	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	June 30 Fund Balance	\$ 4,920,136	\$ 37,974	\$ 4,958,110	\$ 4,818,558	\$ 77,779	\$ 4,896,337	\$ (101,578)	\$ 39,805	\$ (61,773)
27										
28	Components of Fund Balance									
29	Nonspendable / Legally Restricted	\$ 46,351	\$ 37,974	\$ 84,325	\$ 46,351	\$ 77,779	\$ 124,130	\$ -	\$ 39,805	\$ 39,805
30	Reserve for Economic Uncertainty	\$ 3,055,000	\$ -	\$ 3,055,000	\$ 3,025,000	\$ -	\$ 3,025,000	\$ (30,000)	\$ -	\$ (30,000)
31	Assigned:									
32	Lottery	\$ 455,205	\$ -	\$ 455,205	\$ 904,911	\$ -	\$ 904,911	\$ 449,706	\$ -	\$ 449,706
33	Mandated Cost Reimbursement	\$ 998,233	\$ -	\$ 998,233	\$ 600,098	\$ -	\$ 600,098	\$ (398,135)	\$ -	\$ (398,135)
34	Unassigned/Unappropriated	\$ 365,347	\$ 0	\$ 365,347	\$ 242,198	\$ 0	\$ 242,198	\$ (123,149)	\$ -	\$ (123,149)

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,403,332.00	592,564.00	18,995,896.00	19,643,787.00	594,349.00	20,238,136.00	6.5%
2) Federal Revenue		8100-8299	0.00	483,170.00	483,170.00	0.00	529,488.00	529,488.00	9.6%
3) Other State Revenue		8300-8599	812,608.00	1,410,861.00	2,223,469.00	1,229,474.00	1,564,290.00	2,793,764.00	25.6%
4) Other Local Revenue		8600-8799	5,455,462.00	4,450,408.00	9,905,870.00	5,384,134.00	4,521,993.00	9,906,127.00	0.0%
5) TOTAL, REVENUES			24,671,402.00	6,937,003.00	31,608,405.00	26,257,395.00	7,210,120.00	33,467,515.00	5.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,490,522.00	4,177,529.00	13,668,051.00	9,819,884.00	4,185,887.00	14,005,771.00	2.5%
2) Classified Salaries		2000-2999	3,766,409.00	1,366,293.00	5,132,702.00	3,743,788.00	1,380,735.00	5,124,523.00	-0.2%
3) Employee Benefits		3000-3999	4,359,068.00	3,073,096.00	7,432,164.00	4,689,603.00	3,355,804.00	8,045,407.00	8.3%
4) Books and Supplies		4000-4999	1,331,162.00	699,513.75	2,030,675.75	1,276,735.00	337,261.00	1,613,996.00	-20.5%
5) Services and Other Operating Expenditures		5000-5999	3,070,136.00	2,145,052.25	5,215,188.25	2,951,588.00	1,464,840.00	4,416,428.00	-15.3%
6) Capital Outlay		6000-6999	28,558.00	0.00	28,558.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,500.00	354,302.00	369,802.00	15,500.00	351,952.00	367,452.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(19,676.00)	19,676.00	0.00	(24,890.00)	24,890.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,041,679.00	11,835,462.00	33,877,141.00	22,472,208.00	11,101,369.00	33,573,577.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,629,723.00	(4,898,459.00)	(2,268,736.00)	3,785,187.00	(3,891,249.00)	(106,062.00)	-95.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	435,000.00	0.00	435,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	44,289.00	0.00	44,289.00	44,289.00	0.00	44,289.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,451,638.00)	4,451,638.00	0.00	(3,931,054.00)	3,931,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,972,349.00)	4,451,638.00	479,289.00	(3,866,765.00)	3,931,054.00	44,289.00	-90.8%

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)			(1,342,626.00)	(446,821.00)	(1,789,447.00)	(101,578.00)	39,805.00	(61,773.00)	-96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
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)			6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
2) Ending Balance, June 30 (E + F1e)			4,920,135.93	37,974.43	4,958,110.36	4,818,557.93	77,779.43	4,896,337.36	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	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	38,851.00	0.00	38,851.00	38,851.00	0.00	38,851.00	0.0%
b) Restricted		9740	0.00	37,974.43	37,974.43	0.00	77,779.43	77,779.43	104.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,453,438.07	0.00	1,453,438.07	1,505,009.07	0.00	1,505,009.07	3.5%
EFB 1X Mandated Cost	0000	9780				904,911.00		904,911.00	
Lottery Unrestricted	1100	9780				600,098.07		600,098.07	
EFB 1X Mandated Costs	0000	9780	998,233.00		998,233.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,055,000.00	0.00	3,055,000.00	3,025,000.00	0.00	3,025,000.00	-1.0%
Unassigned/Unappropriated Amount		9790	365,346.86	0.00	365,346.86	242,197.86	0.00	242,197.86	-33.7%

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

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,933,767.00	0.00	5,933,767.00	7,123,590.00	0.00	7,123,590.00	20.1%
Education Protection Account State Aid - Current Year		8012	492,992.00	0.00	492,992.00	543,620.00	0.00	543,620.00	10.3%
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	71,188.00	0.00	71,188.00	71,192.00	0.00	71,192.00	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	437.00	0.00	437.00	437.00	0.00	437.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,284,160.00	0.00	10,284,160.00	10,284,160.00	0.00	10,284,160.00	0.0%
Unsecured Roll Taxes		8042	292,921.00	0.00	292,921.00	292,921.00	0.00	292,921.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	280,840.00	0.00	280,840.00	280,840.00	0.00	280,840.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,026,580.00	0.00	1,026,580.00	1,026,580.00	0.00	1,026,580.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,447.00	0.00	20,447.00	20,447.00	0.00	20,447.00	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			18,403,332.00	0.00	18,403,332.00	19,643,787.00	0.00	19,643,787.00	6.7%
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		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	592,564.00	592,564.00	0.00	594,349.00	594,349.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,403,332.00	592,564.00	18,995,896.00	19,643,787.00	594,349.00	20,238,136.00	6.5%
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	391,055.00	391,055.00	0.00	435,523.00	435,523.00	11.4%
Special Education Discretionary Grants		8182	0.00	63,423.00	63,423.00	0.00	65,719.00	65,719.00	3.6%
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		0.00	0.00		0.00	0.00	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		22,468.00	22,468.00		22,431.00	22,431.00	-0.2%
Title III, Part A, Immigrant Education Program	4201	8290		6,224.00	6,224.00		5,815.00	5,815.00	-6.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	483,170.00	483,170.00	0.00	529,488.00	529,488.00	9.6%
OTHER STATE REVENUE									
Other State Apportionments									
RCC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	436,866.00	0.00	436,866.00	849,608.00	0.00	849,608.00	94.5%
Lottery - Unrestricted and Instructional Materials		8560	369,952.00	115,610.00	485,562.00	374,076.00	122,984.00	497,060.00	2.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,765.00	3,765.00		3,313.00	3,313.00	-12.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
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	5,790.00	1,291,486.00	1,297,276.00	5,790.00	1,437,993.00	1,443,783.00	11.3%
TOTAL, OTHER STATE REVENUE			812,608.00	1,410,861.00	2,223,469.00	1,229,474.00	1,564,290.00	2,793,764.00	25.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	3,846,707.00	3,846,707.00	0.00	3,846,707.00	3,846,707.00	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	3,649.00	3,649.00	0.00	3,649.00	3,649.00	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	105,324.00	0.00	105,324.00	100,000.00	0.00	100,000.00	-5.1%
Interest		8660	59,753.00	0.00	59,753.00	50,000.00	0.00	50,000.00	-16.3%
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	28,000.00	28,000.00	0.00	30,000.00	30,000.00	7.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	440,000.00	0.00	440,000.00	440,000.00	0.00	440,000.00	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	4,850,385.00	4,629.00	4,855,014.00	4,794,134.00	0.00	4,794,134.00	-1.3%
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		567,423.00	567,423.00		641,637.00	641,637.00	13.1%
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			5,455,462.00	4,450,408.00	9,905,870.00	5,384,134.00	4,521,993.00	9,906,127.00	0.0%
TOTAL, REVENUES			24,671,402.00	6,937,003.00	31,608,405.00	26,257,395.00	7,210,120.00	33,467,515.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,578,790.00	3,818,290.00	11,397,080.00	7,864,124.00	3,792,992.00	11,657,116.00	2.3%
Certificated Pupil Support Salaries		1200	321,421.00	226,590.00	548,011.00	360,453.00	228,611.00	589,064.00	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,523,358.00	132,649.00	1,656,007.00	1,528,354.00	164,284.00	1,692,638.00	2.2%
Other Certificated Salaries		1900	66,953.00	0.00	66,953.00	66,953.00	0.00	66,953.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,490,522.00	4,177,529.00	13,668,051.00	9,819,884.00	4,185,887.00	14,005,771.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	695,784.00	754,120.00	1,449,904.00	704,148.00	763,648.00	1,467,796.00	1.2%
Classified Support Salaries		2200	766,532.00	453,190.00	1,219,722.00	771,311.00	457,650.00	1,228,961.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	630,424.00	122,501.00	752,925.00	664,980.00	124,032.00	789,012.00	4.8%
Clerical, Technical and Office Salaries		2400	1,205,242.00	34,962.00	1,240,224.00	1,188,475.00	35,405.00	1,223,880.00	-1.3%
Other Classified Salaries		2900	468,427.00	1,500.00	469,927.00	414,874.00	0.00	414,874.00	-11.7%
TOTAL, CLASSIFIED SALARIES			3,766,409.00	1,366,293.00	5,132,702.00	3,743,786.00	1,380,735.00	5,124,523.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,312,376.00	1,723,812.00	3,036,188.00	1,560,871.00	1,942,753.00	3,503,624.00	15.4%
PERS		3201-3202	445,095.00	206,972.00	652,067.00	510,879.00	246,322.00	757,201.00	16.1%
OASDI/Medicare/Alternative		3301-3302	437,276.00	163,166.00	600,442.00	410,583.00	167,963.00	578,546.00	-3.6%
Health and Welfare Benefits		3401-3402	1,494,929.00	881,806.00	2,376,735.00	1,558,529.00	899,189.00	2,457,718.00	3.4%
Unemployment Insurance		3501-3502	6,487.00	2,662.00	9,149.00	6,340.00	2,730.00	9,070.00	-0.9%
Workers' Compensation		3601-3602	224,489.00	93,022.00	317,511.00	220,709.00	94,909.00	315,618.00	-0.6%
OPEB, Allocated		3701-3702	419,329.00	0.00	419,329.00	404,175.00	0.00	404,175.00	-3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,087.00	1,656.00	20,743.00	17,517.00	1,936.00	19,455.00	-6.2%
TOTAL, EMPLOYEE BENEFITS			4,359,068.00	3,073,096.00	7,432,164.00	4,689,603.00	3,355,804.00	8,045,407.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,836.00	293,916.75	298,752.75	4,836.00	45,907.00	50,743.00	-83.0%
Books and Other Reference Materials		4200	125,458.00	27,856.00	153,314.00	127,700.00	30,843.00	158,543.00	3.4%
Materials and Supplies		4300	936,898.00	360,993.00	1,297,891.00	890,721.00	247,081.00	1,137,802.00	-12.3%
Noncapitalized Equipment		4400	253,736.00	16,748.00	270,484.00	244,178.00	13,430.00	257,608.00	-4.8%
Food		4700	10,234.00	0.00	10,234.00	9,300.00	0.00	9,300.00	-9.1%
TOTAL, BOOKS AND SUPPLIES			1,331,162.00	699,513.75	2,030,675.75	1,276,735.00	337,261.00	1,613,996.00	-20.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	169,163.00	169,163.00	0.00	85,000.00	85,000.00	-49.8%
Travel and Conferences		5200	118,584.00	22,919.00	141,503.00	120,162.00	10,764.00	130,926.00	-7.5%
Dues and Memberships		5300	17,682.00	696.00	18,378.00	11,789.00	696.00	12,485.00	-32.1%
Insurance		5400 - 5450	183,375.00	0.00	183,375.00	191,229.00	0.00	191,229.00	4.3%
Operations and Housekeeping Services		5500	481,686.00	9,575.00	491,261.00	505,169.00	9,025.00	514,194.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,232.00	36,846.00	498,078.00	452,037.00	36,846.00	488,883.00	-1.8%
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	1,634,947.00	1,904,990.25	3,539,937.25	1,553,817.00	1,321,891.00	2,875,708.00	-18.8%
Communications		5900	172,630.00	863.00	173,493.00	117,385.00	618.00	118,003.00	-32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,070,136.00	2,145,052.25	5,215,188.25	2,951,588.00	1,464,840.00	4,416,428.00	-15.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	28,558.00	0.00	28,558.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,558.00	0.00	28,558.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	15,500.00	354,302.00	369,802.00	15,500.00	351,952.00	367,452.00	-0.6%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,500.00	354,302.00	369,802.00	15,500.00	351,952.00	367,452.00	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(19,676.00)	19,676.00	0.00	(24,890.00)	24,890.00	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			(19,676.00)	19,676.00	0.00	(24,890.00)	24,890.00	0.00	0.0%
TOTAL, EXPENDITURES			22,041,679.00	11,835,462.00	33,877,141.00	22,472,208.00	11,101,369.00	33,573,577.00	-0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	435,000.00	0.00	435,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			435,000.00	0.00	435,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	44,289.00	0.00	44,289.00	44,289.00	0.00	44,289.00	0.0%
(c) TOTAL, SOURCES			44,289.00	0.00	44,289.00	44,289.00	0.00	44,289.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,451,638.00)	4,451,638.00	0.00	(3,931,054.00)	3,931,054.00	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			(4,451,638.00)	4,451,638.00	0.00	(3,931,054.00)	3,931,054.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,972,349.00)	4,451,638.00	479,289.00	(3,886,765.00)	3,931,054.00	44,289.00	-90.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,403,332.00	592,564.00	18,995,896.00	19,643,787.00	594,349.00	20,238,136.00	6.5%
2) Federal Revenue		8100-8299	0.00	483,170.00	483,170.00	0.00	529,488.00	529,488.00	9.6%
3) Other State Revenue		8300-8599	812,608.00	1,410,861.00	2,223,469.00	1,229,474.00	1,564,290.00	2,793,764.00	25.6%
4) Other Local Revenue		8600-8799	5,455,462.00	4,450,408.00	9,905,870.00	5,384,134.00	4,521,993.00	9,906,127.00	0.0%
5) TOTAL, REVENUES			24,671,402.00	6,937,003.00	31,608,405.00	26,257,395.00	7,210,120.00	33,467,515.00	5.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,914,635.00	8,831,716.00	21,746,351.00	13,360,350.00	8,370,094.00	21,730,444.00	-0.1%
2) Instruction - Related Services	2000-2999		2,594,057.00	947,238.00	3,541,295.00	2,619,926.00	733,603.00	3,353,529.00	-5.3%
3) Pupil Services	3000-3999		520,554.00	535,415.00	1,055,969.00	542,292.00	565,295.00	1,107,587.00	4.9%
4) Ancillary Services	4000-4999		31,883.00	1,271.00	33,154.00	31,883.00	1,360.00	33,243.00	0.3%
5) Community Services	5000-5999		789,403.00	5,523.00	794,926.00	731,576.00	5,629.00	737,205.00	-7.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,954,962.00	44,327.00	2,999,289.00	2,945,861.00	53,436.00	2,999,297.00	0.0%
8) Plant Services	8000-8999		2,220,685.00	1,115,670.00	3,336,355.00	2,224,820.00	1,020,000.00	3,244,820.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	15,500.00	354,302.00	369,802.00	15,500.00	351,952.00	367,452.00	-0.6%
10) TOTAL, EXPENDITURES			22,041,679.00	11,835,462.00	33,877,141.00	22,472,208.00	11,101,369.00	33,573,577.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,629,723.00	(4,898,459.00)	(2,268,736.00)	3,785,187.00	(3,891,249.00)	(106,062.00)	-95.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	435,000.00	0.00	435,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	44,289.00	0.00	44,289.00	44,289.00	0.00	44,289.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,451,638.00)	4,451,638.00	0.00	(3,931,054.00)	3,931,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,972,349.00)	4,451,638.00	479,289.00	(3,886,765.00)	3,931,054.00	44,289.00	-90.8%

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)			(1,342,626.00)	(446,821.00)	(1,789,447.00)	(101,578.00)	39,805.00	(61,773.00)	-96.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
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)			6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,262,761.93	484,795.43	6,747,557.36	4,920,135.93	37,974.43	4,958,110.36	-26.5%
2) Ending Balance, June 30 (E + F1e)									
			4,920,135.93	37,974.43	4,958,110.36	4,818,557.93	77,779.43	4,896,337.36	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	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	38,851.00	0.00	38,851.00	38,851.00	0.00	38,851.00	0.0%
b) Restricted		9740	0.00	37,974.43	37,974.43	0.00	77,779.43	77,779.43	104.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,453,438.07	0.00	1,453,438.07	1,505,009.07	0.00	1,505,009.07	3.5%
EFB 1X Mandated Cost	0000	9780				904,911.00		904,911.00	
Lottery Unrestricted	1100	9780				600,098.07		600,098.07	
EFB 1X Mandated Costs	0000	9780	998,233.00		998,233.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,055,000.00	0.00	3,055,000.00	3,025,000.00	0.00	3,025,000.00	-1.0%
Unassigned/Unappropriated Amount		9790	365,346.86	0.00	365,346.86	242,197.86	0.00	242,197.86	-33.7%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6300	Lottery: Instructional Materials	0.21	43,156.21
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.34	0.34
9010	Other Restricted Local	37,973.88	34,622.88
Total, Restricted Balance		37,974.43	77,779.43



Section 5

Other Fund Budgets



**ORINDA UNION SCHOOL DISTRICT
2018-19 Budget - Other Funds**

	Fund 17 Special Reserve Non-Cap Projects	Fund 25 Capital Facilities	Fund 40 Special Reserve Capital Projects	Fund 51 Bond Interest and Redemption	Fund 71 Retiree Benefits
REVENUE					
LCFF		\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -
Local	\$ 2,000	\$ 141,100	\$ 18,674	\$ -	\$ -
TOTAL	\$ 2,000	\$ 141,100	\$ 18,674	\$ -	\$ -
EXPENDITURES					
Certificated	\$ -	\$ -	\$ -	\$ -	\$ -
Classified	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Books & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ -	\$ 13,093	\$ 570,633	\$ -	\$ -
Capital Outlay	\$ -	\$ 140,000	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 153,093	\$ 570,633	\$ -	\$ -
Revenue vs. Expenditures	\$ 2,000	\$ (11,993)	\$ (551,959)	\$ -	\$ -
OTHER SOURCES/USES					
Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Cont. to Rest. Programs	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenue Over Expenditures/Other Sources/Uses	\$ 2,000	\$ (11,993)	\$ (551,959)	\$ -	\$ -
July 1 Fund Balance	\$ 440,178	\$ 272,176	\$ 3,562,451	\$ 65,095	\$ 1,137,101
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
June 30 Fund Balance	\$ 442,178	\$ 260,183	\$ 3,010,492	\$ 65,095	\$ 1,137,101
Components of Fund Balance					
Legally Restricted Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 442,178	\$ -	\$ -	\$ -	\$ -
Other Assignments	\$ -	\$ 260,183	\$ 3,010,492	\$ 65,095	\$ 1,137,101
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	2,000.00	-75.0%
5) TOTAL, REVENUES			8,000.00	2,000.00	-75.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	2,000.00	-75.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	435,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(435,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,000.00)	2,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,178.02	440,178.02	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,178.02	440,178.02	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,178.02	440,178.02	-49.2%
2) Ending Balance, June 30 (E + F1e)			440,178.02	442,178.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	440,178.02	442,178.02	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	2,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	2,000.00	-75.0%
TOTAL, REVENUES			8,000.00	2,000.00	-75.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	435,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			435,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(435,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	2,000.00	-75.0%
5) TOTAL, REVENUES			8,000.00	2,000.00	-75.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,000.00	2,000.00	-75.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	435,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(435,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,000.00)	2,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,178.02	440,178.02	-49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,178.02	440,178.02	-49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,178.02	440,178.02	-49.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	440,178.02	442,178.02	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,173.00	141,100.00	-0.1%
5) TOTAL, REVENUES			141,173.00	141,100.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,668.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	282,554.00	13,093.00	-95.4%
6) Capital Outlay		6000-6999	347,621.00	140,000.00	-59.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			671,843.00	153,093.00	-77.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(530,670.00)	(11,993.00)	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(530,670.00)	(11,993.00)	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	802,846.44	272,176.44	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			802,846.44	272,176.44	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			802,846.44	272,176.44	-66.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	272,176.44	260,183.44	-4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	3,012.00	3,100.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	138,161.00	138,000.00	-0.1%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141,173.00	141,100.00	-0.1%
TOTAL, REVENUES			141,173.00	141,100.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,975.00	0.00	-100.0%
Noncapitalized Equipment		4400	36,693.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			41,668.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,843.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	268,711.00	13,093.00	-95.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,554.00	13,093.00	-95.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	347,621.00	140,000.00	-59.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			347,621.00	140,000.00	-59.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			671,843.00	153,093.00	-77.2%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,173.00	141,100.00	-0.1%
5) TOTAL, REVENUES			141,173.00	141,100.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		671,843.00	153,093.00	-77.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			671,843.00	153,093.00	-77.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(530,670.00)	(11,993.00)	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(530,670.00)	(11,993.00)	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	802,846.44	272,176.44	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			802,846.44	272,176.44	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			802,846.44	272,176.44	-66.1%
2) Ending Balance, June 30 (E + F1e)			272,176.44	260,183.44	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	272,176.44	260,183.44	-4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,374.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,613.00	18,674.00	-64.5%
5) TOTAL, REVENUES			171,987.00	18,674.00	-89.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	860.00	0.00	-100.0%
3) Employee Benefits		3000-3999	80.00	0.00	-100.0%
4) Books and Supplies		4000-4999	532,887.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,072,198.00	570,633.00	-81.4%
6) Capital Outlay		6000-6999	586,316.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,192,341.00	570,633.00	-86.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,020,354.00)	(551,959.00)	-86.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,020,354.00)	(551,959.00)	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,582,804.74	3,562,450.74	-53.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,582,804.74	3,562,450.74	-53.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,582,804.74	3,562,450.74	-53.0%
2) Ending Balance, June 30 (E + F1e)					
			3,562,450.74	3,010,491.74	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,562,450.74	3,010,491.74	-15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	119,374.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			119,374.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,613.00	18,674.00	-64.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,613.00	18,674.00	-64.5%
TOTAL, REVENUES			171,987.00	18,674.00	-89.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	860.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			860.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	66.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	14.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	415,257.00	0.00	-100.0%
Noncapitalized Equipment		4400	117,630.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			532,887.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,241.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,069,437.00	570,633.00	-81.4%
Communications		5900	520.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,072,198.00	570,633.00	-81.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	576,885.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,431.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			586,316.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,192,341.00	570,633.00	-86.4%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,374.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,613.00	18,674.00	-64.5%
5) TOTAL, REVENUES			171,987.00	18,674.00	-89.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,192,341.00	570,633.00	-86.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,192,341.00	570,633.00	-86.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,020,354.00)	(551,959.00)	-86.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,020,354.00)	(551,959.00)	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,582,804.74	3,562,450.74	-53.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,582,804.74	3,562,450.74	-53.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,582,804.74	3,562,450.74	-53.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,562,450.74	3,010,491.74	-15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	65,095.19	65,095.19	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			65,095.19	65,095.19	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			65,095.19	65,095.19	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	65,095.19	65,095.19	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,095.19	65,095.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,095.19	65,095.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,095.19	65,095.19	0.0%
2) Ending Balance, June 30 (E + F1e)			65,095.19	65,095.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	65,095.19	65,095.19	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,737.00	0.00	-100.0%
5) TOTAL, REVENUES			30,737.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,737.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			30,737.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	840,990.42	1,137,101.37	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			840,990.42	1,137,101.37	35.2%
d) Other Restatements		9795	265,373.95	265,373.95	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,106,364.37	1,402,475.32	26.8%
2) Ending Net Position, June 30 (E + F1e)			1,137,101.37	1,402,475.32	23.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,137,101.37	1,402,475.32	23.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,737.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,737.00	0.00	-100.0%
TOTAL, REVENUES			30,737.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,737.00	0.00	-100.0%
5) TOTAL, REVENUES			30,737.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,737.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			30,737.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	840,990.42	1,137,101.37	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			840,990.42	1,137,101.37	35.2%
d) Other Restatements		9795	265,373.95	265,373.95	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,106,364.37	1,402,475.32	26.8%
2) Ending Net Position, June 30 (E + F1e)			1,137,101.37	1,402,475.32	23.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,137,101.37	1,402,475.32	23.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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



Section 6

Multiyear Projection



**Orinda Union School District
2018-19 Multi-Year Projection - BUDGET -**

General Fund MYP			2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
1	Beginning Fund Balance 2017-18 Estimated Actuals		4,920,136	37,974	4,958,110	4,818,558	77,779	4,896,337	5,028,561	0	5,028,562
2											
3	REVENUE										
4											
5	LCFF Sources	objects 8010-8099	19,643,787	594,349	20,238,136	20,549,833	594,349	21,144,182	21,399,780	594,349	21,994,129
6											
7	Federal Revenue	objects 8100-8299	0	529,488	529,488	0	529,488	529,488	0	529,488	529,488
8											
9	State Revenue	objects 8300-8599	1,229,474	1,564,290	2,793,764	382,413	1,565,127	1,947,540	389,195	1,567,357	1,956,552
10											
11	Other Local Revenue	objects 8600-8799	5,384,134	4,521,993	9,906,127	5,384,134	4,521,993	9,906,127	5,384,134	4,521,993	9,906,127
12											
13	Other Sources	objects 8910-8999	(3,886,765)	3,931,054	44,289	(3,886,765)	3,931,054	44,289	(3,886,765)	3,931,054	44,289
14											
15	Total Revenue		22,370,630	11,141,174	33,511,804	22,429,615	11,142,011	33,571,626	23,286,344	11,144,241	34,430,585
16											
17	EXPENDITURES										
18											
19	Certificated Salaries	objects 1000-1999	9,819,884	4,185,887	14,005,771	9,995,403	4,205,389	14,200,792	10,175,459	4,225,395	14,400,854
20											
21	Classified Salaries	objects 2000-2999	3,743,788	1,380,735	5,124,523	3,775,349	1,384,242	5,159,591	3,877,215	1,387,878	5,265,093
22											
23	Employee Benefits	objects 3000-3999	4,689,603	3,355,804	8,045,407	5,100,879	3,401,501	8,502,380	5,435,329	3,436,346	8,871,676
24											
25	Books and Supplies	objects 4000-4999	1,276,735	337,261	1,613,996	624,709	348,593	973,302	648,886	301,698	950,584
26											
27	Services & Other Operating	objects 5000-5999	2,951,588	1,464,840	4,416,428	2,732,661	1,503,223	4,235,884	2,820,926	1,416,082	4,237,008
28											
29	Capital Outlay	objects 6000-6999	0	0	0	0	0	0	0	0	0
30											
31	Other Outgo/Interfund Transfers	objects 7000-7699	(9,390)	376,842	367,452	(9,390)	376,842	367,452	(9,390)	376,842	367,452
32											
33	Total Expenditures		22,472,208	11,101,369	33,573,577	22,219,611	11,219,790	33,439,402	22,948,426	11,144,241	34,092,666

**Orinda Union School District
2018-19 Multi-Year Projection - BUDGET -**

General Fund MYP

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	2018-19 Unrestricted	2018-19 Restricted	2018-19 Combined	2019-20 Unrestricted	2019-20 Restricted	2019-20 Combined	2020-21 Unrestricted	2020-21 Restricted	2020-21 Combined
Excess (Deficit) of Revenue over Expenditures	(101,578)	39,805	(61,773)	210,004	(77,779)	132,224	337,918	0	337,919
Components of the Ending Fund Balance	4,818,558	77,779	4,896,337	5,028,561	0	5,028,562	5,366,480	0	5,366,480
Nonspendable:									
Revolving Cash	7,500		7,500	7,500		7,500	7,500		7,500
Vacation Accrual	38,851		38,851	38,851		38,851	38,851		38,851
Restricted:									
Legally Restricted Balance		77,779	77,779		0	0		0	0
Committed:									
Assigned:									
Mandated Cost Reimbursement	904,911		904,911	904,911		904,911	904,911		904,911
Lottery	600,098		600,098	600,098		600,098	600,098		600,098
Unassigned:									
Economic Uncertainties 9%	3,025,000		3,025,000	3,009,546		3,009,546	3,068,340		3,068,340
Unassigned / Unappropriated Ending Fund Balance	242,198	0	242,198	467,655	0	467,655	746,780	0	746,780

242,198

467,655

746,780

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BUDGET ASSUMPTIONS

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- a.) Collective bargaining settled through 2018-19
- b.) Mandated Cost one-time funding \$344 per ADA in 2018-19
- c.) 4-year mandated cost spending plan ends after 2019-20
- d.) Technology Director 40% General Fund in 2020-21

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REVENUE	2018-19	2019-20	2020-21
COLA	3.0% / 2.71%	2.57%	2.67%
GAP	100.00%	0.00%	0.00%
CALPADS	2,554	2,600	2,646
ADA	2,469.80	2,514.28	2,558.60
UPC	93	93	93
UPP	3.09%	3.62%	3.57%

EXPENSE	2018-19	2019-20	2020-21
Step/Column	2.00%	2.00%	2.00%
STRS Reform	1.85%	1.85%	0.97%
PERS Reform	2.531%	2.738%	2.700%
CPI	3.58%	3.36%	3.23%
Lottery-Unrestr	\$ 146.00	\$ 146.00	\$ 146.00
Lottery-Restr	\$ 48.00	\$ 48.00	\$ 48.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,238,136.00	4.48%	21,144,182.00	4.02%	21,994,129.00
2. Federal Revenues	8100-8299	529,488.00	0.00%	529,488.00	0.00%	529,488.00
3. Other State Revenues	8300-8599	2,793,764.00	-30.29%	1,947,540.00	0.46%	1,956,552.00
4. Other Local Revenues	8600-8799	9,906,127.00	0.00%	9,906,127.00	0.00%	9,906,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	44,289.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	44,289.00	0.00%	44,289.00
6. Total (Sum lines A1 thru A5c)		33,511,804.00	0.18%	33,571,626.00	2.56%	34,430,585.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,005,771.00		14,200,792.00
b. Step & Column Adjustment				195,021.00		200,062.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,005,771.00	1.39%	14,200,792.00	1.41%	14,400,854.00
2. Classified Salaries						
a. Base Salaries				5,124,523.00		5,159,591.00
b. Step & Column Adjustment				35,068.00		36,361.00
c. Cost-of-Living Adjustment				0.00		69,141.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,124,523.00	0.68%	5,159,591.00	2.04%	5,265,093.00
3. Employee Benefits	3000-3999	8,045,407.00	5.68%	8,502,380.43	4.34%	8,871,675.00
4. Books and Supplies	4000-4999	1,613,996.00	-39.70%	973,302.00	-2.33%	950,584.00
5. Services and Other Operating Expenditures	5000-5999	4,416,428.00	-4.09%	4,235,884.00	0.03%	4,237,008.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	367,452.00	0.00%	367,452.00	0.00%	367,452.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,573,577.00	-0.40%	33,439,401.43	1.95%	34,092,666.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(61,773.00)		132,224.57		337,919.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,958,110.36		4,896,337.36		5,028,561.93
2. Ending Fund Balance (Sum lines C and D1)		4,896,337.36		5,028,561.93		5,366,480.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,351.00		46,351.00		46,351.00
b. Restricted	9740	77,779.43		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,505,009.07		904,911.00		904,911.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,025,000.00		3,009,546.00		3,068,340.00
2. Unassigned/Unappropriated	9790	242,197.86		1,067,753.93		1,346,878.93
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,896,337.36		5,028,561.93		5,366,480.93

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,025,000.00		3,009,546.00		3,068,340.00
c. Unassigned/Unappropriated	9790	242,197.86		1,067,753.93		1,346,878.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	442,178.02		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,709,375.88		4,077,299.93		4,415,218.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.05%		12.19%		12.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,476.57		2,607.00		2,653.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,573,577.00		33,439,401.43		34,092,666.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		33,573,577.00		33,439,401.43		34,092,666.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,007,207.31		1,003,182.04		1,022,779.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,007,207.31		1,003,182.04		1,022,779.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,643,787.00	4.61%	20,549,833.00	4.14%	21,399,780.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,229,474.00	-68.90%	382,413.00	1.77%	389,195.00
4. Other Local Revenues	8600-8799	5,384,134.00	0.00%	5,384,134.00	0.00%	5,384,134.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	44,289.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,931,054.00)	-1.13%	(3,886,765.00)	0.00%	(3,886,765.00)
6. Total (Sum lines A1 thru A5c)		22,370,630.00	0.26%	22,429,615.00	3.82%	23,286,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,819,884.00		9,995,403.00
b. Step & Column Adjustment				175,519.00		180,056.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,819,884.00	1.79%	9,995,403.00	1.80%	10,175,459.00
2. Classified Salaries						
a. Base Salaries				3,743,788.00		3,775,349.00
b. Step & Column Adjustment				31,561.00		32,725.00
c. Cost-of-Living Adjustment				0.00		69,141.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,743,788.00	0.84%	3,775,349.00	2.70%	3,877,215.00
3. Employee Benefits	3000-3999	4,689,603.00	8.77%	5,100,879.00	6.56%	5,435,329.00
4. Books and Supplies	4000-4999	1,276,735.00	-51.07%	624,709.00	3.87%	648,886.00
5. Services and Other Operating Expenditures	5000-5999	2,951,588.00	-7.42%	2,732,661.00	3.23%	2,820,926.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,500.00	0.00%	15,500.00	0.00%	15,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,890.00)	0.00%	(24,890.00)	0.00%	(24,890.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,472,208.00	-1.12%	22,219,611.00	3.28%	22,948,425.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(101,578.00)		210,004.00		337,919.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,920,135.93		4,818,557.93		5,028,561.93
2. Ending Fund Balance (Sum lines C and D1)		4,818,557.93		5,028,561.93		5,366,480.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,351.00		46,351.00		46,351.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,505,009.07		904,911.00		904,911.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,025,000.00		3,009,546.00		3,068,340.00
2. Unassigned/Unappropriated	9790	242,197.86		1,067,753.93		1,346,878.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,818,557.93		5,028,561.93		5,366,480.93

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,025,000.00		3,009,546.00		3,068,340.00
c. Unassigned/Unappropriated	9790	242,197.86		1,067,753.93		1,346,878.93
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	442,178.02		0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,709,375.88		4,077,299.93		4,415,218.93
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached Multi-Year Projection.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	594,349.00	0.00%	594,349.00	0.00%	594,349.00
2. Federal Revenues	8100-8299	529,488.00	0.00%	529,488.00	0.00%	529,488.00
3. Other State Revenues	8300-8599	1,564,290.00	0.05%	1,565,127.00	0.14%	1,567,357.00
4. Other Local Revenues	8600-8799	4,521,993.00	0.00%	4,521,993.00	0.00%	4,521,993.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,931,054.00	0.00%	3,931,054.00	0.00%	3,931,054.00
6. Total (Sum lines A1 thru A5c)		11,141,174.00	0.01%	11,142,011.00	0.02%	11,144,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,185,887.00		4,205,389.00
b. Step & Column Adjustment				19,502.00		20,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,185,887.00	0.47%	4,205,389.00	0.48%	4,225,395.00
2. Classified Salaries						
a. Base Salaries				1,380,735.00		1,384,242.00
b. Step & Column Adjustment				3,507.00		3,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,380,735.00	0.25%	1,384,242.00	0.26%	1,387,878.00
3. Employee Benefits	3000-3999	3,355,804.00	1.36%	3,401,501.43	1.02%	3,436,346.00
4. Books and Supplies	4000-4999	337,261.00	3.36%	348,593.00	-13.45%	301,698.00
5. Services and Other Operating Expenditures	5000-5999	1,464,840.00	2.62%	1,503,223.00	-5.80%	1,416,082.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	351,952.00	0.00%	351,952.00	0.00%	351,952.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	24,890.00	0.00%	24,890.00	0.00%	24,890.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,101,369.00	1.07%	11,219,790.43	-0.67%	11,144,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		39,805.00		(77,779.43)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,974.43		77,779.43		0.00
2. Ending Fund Balance (Sum lines C and D1)		77,779.43		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	77,779.43		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		77,779.43		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached Multi-Year Projection.						



Section 7

Supplemental Reports



Orinda Union School District
EPA - Education Protection Account (Prop 30)
 2018-19 Spending Plan

Description		Amount
REVENUE	Object Codes	
Beginning Fund Balance	8001-8009	\$ -
LCFF Sources	8010-8099	\$ 543,620
Federal Revenue	8100-8299	\$ -
Other State Revenue	8300-8599	\$ -
Other Local Revenue	8600-8799	\$ -
Other Financing Sources	8900-8999	\$ -
TOTAL REVENUE		\$ 543,620
EXPENDITURES	Object Codes	
Certificated Salaries (<u><i>Function 1000-1999 Instruction</i></u>)	1000-1999	\$ 455,036
Classified Salaries	2000-2999	\$ -
Employee Benefits (<u><i>Function 1000-1999 Instruction</i></u>)	3000-3999	\$ 88,584
Books and Supplies	4000-4999	\$ -
Services and Other Operating Expenditures	5000-5999	\$ -
Capital Outlay	6000-6999	\$ -
Other Outgo	7100-7499	\$ -
Other Financing Uses	7600-7699	\$ -
TOTAL EXPENDITURES		\$ 543,620
ENDING FUND BALANCE		\$ -

The creation of the Education Protection Account (EPA) by Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers through 2016. Proposition 55, approved by voters in November 2016, takes effect January 2018 and continues the personal income tax rates on upper-income earners through December 2030.

EPA funds are not additional revenue, they are an offset to the LCFF revenue. EPA revenue was received starting in fiscal year 2012-13 and will continue through 2030. A Board approved spending plan is required so the expenditures can be appropriately applied before the end of the fiscal year.

EPA Requirements:

- Spending plan must be approved by the governing board during a public meeting.
- Funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- A financial report must be published on the District website at fiscal year-end.
- District annual financial audit must include verification that EPA funds were used as specified by Proposition 30 and/or Proposition 55.

District: **Orinda Union School District**
 CDS #: **07-61770**

**Adopted Budget
 2018-19 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			<u>Reference</u>
Form	Fund	2018-19 Budget	
01	General Fund/County School Service Fund	\$4,818,558	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$442,178	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$5,260,736	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$1,007,207	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$4,253,528.64	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	<u>Description of Need</u>
01	General Fund/County School Service Fund	\$7,500	Revolving Fund
01	General Fund/County School Service Fund	\$38,851	Vacation Accrual
01	General Fund/County School Service Fund	\$904,911	Mandated Costs
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund	\$600,098	Lottery
01	General Fund/County School Service Fund	\$2,017,793	Reserve for Economic Uncertainty Above 3%
01	General Fund/County School Service Fund	\$242,198	Unassigned/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$442,178	Special Reserve for One-time Expenditures
	Insert Lines above as needed		
	Total of Substantiated Needs	\$4,253,529	

Remaining Unsubstantiated Balance **\$0** Balance should be Zero

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

LCFF Calculator Universal Assumptions

Orinda Union Elementary (61770) - 2018-19 Budget

Summary of Funding

	2017-18	2018-19	2019-20	2020-21
Target	\$ 18,891,486	\$ 19,643,787	\$ 20,549,833	\$ 21,399,780
Floor	18,001,181	18,494,616	19,964,387	20,284,950
<i>Remaining Need after Gap (informational only)</i>	488,154	-	-	-
Current Year Gap Funding	402,151	1,149,171	-	-
Total LCFF Entitlement	\$ 18,403,332	\$ 19,643,787	\$ 20,549,833	\$ 21,399,780

Components of LCFF By Object Code

	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 5,933,763	\$ 7,123,590	\$ 7,804,924	\$ 8,430,179
EPA (for LCFF Calculation purposes)	492,992	543,620	768,332	993,024
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	11,976,577	11,976,577	11,976,577	11,976,577
TOTAL FUNDING	\$ 18,403,332	\$ 19,643,787	\$ 20,549,833	\$ 21,399,780
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 18,403,332	\$ 19,643,787	\$ 20,549,833	\$ 21,399,780
8012 - EPA Receipts (for budget & cashflow)	\$ 360,013	\$ 543,620	\$ 768,332	\$ 993,024

Summary of Student Population

	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	93.00	93.00	93.00	93.00
Rolling %, Supplemental Grant	2.4500%	3.0900%	3.6200%	3.5700%

FUNDED ADA

Adjusted Base Grant ADA

	Prior Year	Current Year	Current Year	Current Year
Grades TK-3	1,058.61	1,045.34	1,092.72	1,111.96
Grades 4-6	829.45	562.98	544.62	842.57
Grades 7-8	576.90	870.17	885.64	612.93
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	2,464.96	2,478.50	2,522.98	2,567.46

ACTUAL ADA (Current Year Only)

Grades TK-3	1,044.59	1,045.34	1,092.72	1,111.96
Grades 4-6	847.20	562.98	544.62	842.57
Grades 7-8	570.14	870.17	885.64	612.93
Grades 9-12	-	-	-	-
Total Actual ADA	2,461.93	2,478.50	2,522.98	2,567.46
<i>Funded Difference (Funded ADA less Actual ADA)</i>	3.03	-	-	-

LCAP Percentage to Increase or Improve Services

	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 72,632	\$ 120,653	\$ 147,712	\$ 151,711
Current year Percentage to Increase or Improve Services	0.40%	0.62%	0.72%	0.71%

Essential Needs		3-Year Mandated Cost Plan					
		Prior Funding Source	LCAP Goal	2016/17	2017/18	2018/19	Total
PROFESSIONAL DEVELOPMENT							
1	Prof Dev Contracted Service - Math Training K-5	GF C&I	2	6,138	8,184	8,184	22,506
2	Student Safety Trainings - Teacher & Parent Workshops	NEW	4	13,003	34,000	34,000	81,003
3	Common Core Math Training - CGI	NEW	1,2		1,000	2,000	3,000
4	New Teacher Bootcamp	NEW	1,2			20,000	20,000
5	Staff Safety Training	NEW	2,4			7,500	7,500
MATERIALS AND RESOURCES							
6	Science NGSS Implementation Gr 7-8 Adoption	GF C&I	3	74,408	10,000	10,000	94,408
7	Student Safety Program (SUBS 16/17, 17/18)	GF C&I	4	33,150	8,310		41,460
SUPPORT							
8	Intervention Program Literacy Support K-5 (1.0 FTE 16/17, 1.24 FTE 17/18, 1.6 FTE 18/19)	NEW	1	38,854	119,565	166,315	324,734
9	Intervention Instr Aide Support for Tchrs at Elem Sites (.35 FTE 17/18, .70 FTE 18/19)	NEW	1		11,619	23,936	35,555
10	Intervention Program Math Support - OIS	NEW	1			25,000	25,000
11	Contracted Tier II Tech Support (24 Hours per Week)	Technology	5	49,920	49,920	49,920	149,760
12	Teacher Induction Program Tier III (formally BTSA)	GF C&I	2		33,000	33,000	66,000
13	Curriculum Project Stipends	GF C&I	1-5	11,631	20,724	21,366	53,721
14	OTAC-Orinda Technology Advisory Committee Stipends	Technology	5	4,755	4,938	5,091	14,784
15	Additional Summer Hours for Technicians (2016-17 only)	Technology	5	20,000			20,000
CONTRACTS							
16	CSMC Charter Sch Mgmt - CALPADS & Assessment Data Services	GF C&I	1	16,200	16,200	16,200	48,600
17	OARS 16/17 & Illuminate Student Assessment 17/18 & 18/19	GF C&I	1	10,937	15,222	15,222	41,381
18	Silicon Valley Mathematics Initiative	Blk Grant	1		5,000	5,000	10,000
19	Document Tracking Services - SARC - LCAP - School Site Plans	GF C&I	1	1,250	1,250	1,250	3,750
20	Follett Destiny Library Services	GF C&I	1	5,213	5,213	5,213	15,638
21	School Loop Website Services & Redesign	Parents Club	1	10,714	10,714	13,214	34,642
22	JAMF Licensing Agreement for Macs & IPads	Technology	5	39,047	6,716	6,716	52,479
23	Ed1 Stop CCCOE Instructional Media Services	GF C&I	5	8,167	7,493	7,493	23,153
				343,387	369,068	476,619	1,189,074

Other Options From Stakeholder Input

3-Year Mandated Cost Plan						
Prior Funding Source	LCAP Goal	2016/17	2017/18	2018/19	Total	
PROFESSIONAL DEVELOPMENT						
24 TK-8 Math PD (OCH)	GF C&I	2		8,618	8,885	17,503
25 TK-8 Literacy PD (OCH)	GF C&I	2	15,000	15,000	15,000	45,000
26 TK-8 Technology PD (OCH)	GF C&I	2	10,000	10,000	10,000	30,000
27 TK-8 Science PD (OCH)	GF C&I	2	10,000	10,000	10,000	30,000
28 Professional Development/Other - Contracted and/or Conferences	GF C&I	2	39,500	19,500	26,000	85,000
29 Voluntary Professional Development - Classified Staff	NEW	2			10,000	10,000
30 Voluntary Professional Development - Certificated \$500 per day	NEW	2			181,415	181,415
MATERIALS AND RESOURCES						
31 Intervention Reading (Lexia) - Greenfield Learning	Lottery	1, 5	10,000	21,000	21,000	52,000
32 Intervention Reading (Read Naturally)	GF C&I	1, 5	898	1,380	1,380	3,658
SUPPORT						
33 Director of Technology Increase .40 FTE	NEW	5	72,000	73,440	75,951	221,391
34 Assistive Technology Support (5 Hours per Week) .125 FTE	NEW	5	10,000	8,478	8,732	27,210
35 STEAM/Innovation Coach - (1/2 MC & 1/2 @ 5 PCs)	NEW	5	47,500	-	71,990	119,490
36 Student Services Support .50FTE	NEW	4		51,912	53,521	105,433
37 Math Instructional Coach (1/2 MC & 1/2 @ 4 PCs)	NEW	2	49,440	51,418	53,012	153,869
38 Elementary Counseling Services (1/2 MC & 1/2 PC)	NEW	4			50,000	50,000
			264,338	270,746	596,886	1,131,969

NOTE: LOSS OF PRIOR STATE REVENUE \$766k

- \$500k Common Core
- \$135k IMF - Instructional Materials Fund
- \$131k Tier III Flexibility Prof Development

Total	607,725	639,813	1,073,505	2,321,043
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Total Projected Revenue	3,225,954
Total 3-Yr Plan Expenditures	<u>2,321,043</u>
Balance Available for 2019-20	<u>904,911</u>

Board Meeting: June 4, 2018

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,460.02	2,460.02	2,460.02	2,476.57	2,476.57	2,476.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,460.02	2,460.02	2,460.02	2,476.57	2,476.57	2,476.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.79	1.79	1.79	1.81	1.81	1.81
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.12	0.12	0.12	0.12	0.12	0.12
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.91	1.91	1.91	1.93	1.93	1.93
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,461.93	2,461.93	2,461.93	2,478.50	2,478.50	2,478.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,794,670.00		4,794,670.00			4,794,670.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4,794,670.00	0.00	4,794,670.00	0.00	0.00	4,794,670.00
Capital assets being depreciated:						
Land Improvements	4,916,077.16		4,916,077.16			4,916,077.16
Buildings	43,821,777.25		43,821,777.25			43,821,777.25
Equipment	672,324.98		672,324.98			672,324.98
Total capital assets being depreciated	49,410,179.39	0.00	49,410,179.39	0.00	0.00	49,410,179.39
Accumulated Depreciation for:						
Land Improvements	(3,783,958.00)		(3,783,958.00)			(3,783,958.00)
Buildings	(10,550,228.00)		(10,550,228.00)			(10,550,228.00)
Equipment	(135,284.71)		(135,284.71)			(135,284.71)
Total accumulated depreciation	(14,469,470.71)	0.00	(14,469,470.71)	0.00	0.00	(14,469,470.71)
Total capital assets being depreciated, net	34,940,708.68	0.00	34,940,708.68	0.00	0.00	34,940,708.68
Governmental activity capital assets, net	39,735,378.68	0.00	39,735,378.68	0.00	0.00	39,735,378.68
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated		0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	July	August	September	October	November	December	January	February
A. BEGINNING CASH	3,597,606.00	1,909,453.31	290,007.91	(852,184.31)	(2,110,840.58)	307,617.74	(904,816.39)	(2,287,460.13)
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	356,180.00	356,180.00	777,028.10	641,123.00	641,123.00	777,028.10	641,123.00	641,123.00
Miscellaneous Funds		11,976,577.00						
Federal Revenue	(277,023.00)	(32,193.00)	846.00	38,540.00	243,903.00	3,214.00		297,174.50
Other State Revenue	(145,434.48)	6,148.00	111,098.00	128,866.41	74,606.00	120,753.00	142,573.28	
Other Local Revenue	(17,394.10)	124,385.46	328,232.10	582,673.00	4,369,037.05	369,083.21	625,101.98	323,251.26
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	(83,671.58)	12,431,097.46	1,217,204.20	1,391,202.41	5,328,669.05	1,270,078.31	1,408,798.26	1,261,548.76
C. DISBURSEMENTS								
Certificated Salaries	973,050.82	993,113.46	1,107,534.99	1,118,592.88	1,131,829.65	1,140,653.77	1,111,770.22	1,153,530.07
Classified Salaries	180,902.16	224,619.02	438,509.80	461,386.40	463,118.12	506,181.89	420,059.36	442,813.93
Employee Benefits	670,450.58	670,450.58	670,450.58	670,450.58	670,450.58	670,450.58	670,450.58	670,450.58
Books and Supplies	134,499.67	134,499.67	134,499.67	134,499.67	134,499.67	134,499.67	134,499.67	134,499.67
Services	460,128.36	146,400.34	198,338.82	420,313.66	327,735.76	268,865.36	291,250.38	281,237.96
Capital Outlay								
Other Outgo			8,305.57		15,500.00		178,128.00	7,980.00
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	2,419,031.59	2,169,083.07	2,557,639.43	2,805,243.19	2,743,133.78	2,720,651.27	2,806,158.21	2,690,512.21
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable	1,269,358.84	301,156.06	196,164.36	154,693.38	(166,246.19)	237,359.08	13,868.96	(60,674.98)
Due From Other Funds								
Stores								
Prepaid Expenditures	7,399.15							
Other Current Assets		(11,976,577.00)						
Deferred Outflows of Resources								
SUBTOTAL	0.00	1,276,757.99	(11,675,420.94)	154,693.38	(166,246.19)	237,359.08	13,868.96	(60,674.98)
Liabilities and Deferred Inflows								
Accounts Payable	462,207.51	206,038.85	(2,078.65)	(691.13)	830.76	(779.75)	(847.25)	911.38
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	462,207.51	(2,078.65)	(691.13)	830.76	(779.75)	(847.25)	911.38
Nonoperating								
Suspense Clearing		0.00						
TOTAL BALANCE SHEET ITEMS	0.00	814,550.48	(11,881,459.79)	155,384.51	(167,076.95)	238,138.83	14,716.21	(61,586.36)
E. NET INCREASE/DECREASE (B - C + D)	(1,688,152.69)	(1,619,445.40)	(1,142,192.22)	(1,258,656.27)	2,418,458.32	(1,212,434.13)	(1,382,643.74)	(1,490,549.81)
F. ENDING CASH (A + E)	1,909,453.31	290,007.91	(852,184.31)	(2,110,840.58)	307,617.74	(904,816.39)	(2,287,460.13)	(3,778,009.94)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE								
B. RECEIPTS		(3,778,009.94)	(5,838,202.47)	(7,220,831.21)	(7,082,934.54)				
LFFF/Revenue Limit Sources									
Principal Apportionment		648,803.48	410,319.00	328,255.00	1,448,924.32			7,667,210.00	7,667,210.00
Property Taxes				297,174.50				11,976,577.00	11,976,577.00
Miscellaneous Funds		41,511.00	4,079.00	10,800.00	495,811.00			594,349.00	594,349.00
Federal Revenue			286,085.11	1,094,911.34	974,157.34			529,488.00	529,488.00
Other State Revenue		390,296.47	697,000.44	1,256,183.33	858,276.80			2,793,764.00	2,793,764.00
Other Local Revenue								9,906,127.00	9,906,127.00
Interfund Transfers In								0.00	0.00
All Other Financing Sources				44,289.00				44,289.00	44,289.00
TOTAL RECEIPTS		1,080,610.95	1,397,483.55	3,031,613.17	3,777,169.46	0.00	0.00	33,511,804.00	33,511,804.00
C. DISBURSEMENTS									
Certificated Salaries		1,495,737.21	1,155,699.53	1,184,918.54	1,459,339.86			14,005,771.00	14,005,771.00
Classified Salaries		475,554.46	441,611.43	462,397.91	607,368.52			5,124,523.00	5,124,523.00
Employee Benefits		670,450.58	670,450.58	670,450.58	670,450.62			8,045,407.00	8,045,407.00
Books and Supplies		134,499.68	134,499.67	134,499.67	134,499.62			1,613,996.00	1,613,996.00
Services		322,286.42	238,014.23	596,909.14	864,947.57			4,416,428.00	4,416,428.00
Capital Outlay								0.00	0.00
Other Outgo		86,419.87		3,780.00	67,338.56			367,452.00	367,452.00
Interfund Transfers Out								0.00	0.00
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		3,184,948.22	2,640,275.44	3,032,955.84	3,803,944.75	0.00	0.00	33,573,577.00	33,573,577.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury								0.00	0.00
Accounts Receivable		43,798.37	(141,661.63)	36,103.18	(1,883,919.43)			0.00	0.00
Due From Other Funds								0.00	0.00
Stores								0.00	0.00
Prepaid Expenditures					(7,399.15)			0.00	0.00
Other Current Assets					11,976,577.00			0.00	0.00
Deferred Outflows of Resources					0.00			0.00	0.00
SUBTOTAL		43,798.37	(141,661.63)	36,103.18	10,085,258.42	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		(346.37)	(1,824.78)	(103,136.16)	(560,284.41)			0.00	0.00
Due To Other Funds								0.00	0.00
Current Loans								0.00	0.00
Unearned Revenues								0.00	0.00
Deferred Inflows of Resources								0.00	0.00
SUBTOTAL		(346.37)	(1,824.78)	(103,136.16)	(560,284.41)	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing								0.00	0.00
TOTAL BALANCE SHEET ITEMS		44,144.74	(139,836.85)	139,239.34	10,645,542.83	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,060,192.53)	(1,382,828.74)	137,896.67	10,618,767.54	0.00	0.00	(61,773.00)	(61,773.00)
F. ENDING CASH (A + E)		(5,838,202.47)	(7,220,831.21)	(7,082,934.54)	3,535,633.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,535,633.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,668,051.00	301	0.00	303	13,668,051.00	305	133,513.00	584,469.00	307	13,083,582.00	309
2000 - Classified Salaries	5,132,702.00	311	93,080.00	313	5,039,622.00	315	41,977.00	1,357,723.00	317	3,681,899.00	319
3000 - Employee Benefits	7,432,164.00	321	437,783.00	323	6,994,381.00	325	44,518.00	467,897.00	327	6,526,484.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,030,675.75	331	10,234.00	333	2,020,441.75	335	378,149.75	665,362.00	337	1,355,079.75	339
5000 - Services. . . & 7300 - Indirect Costs	5,215,188.25	341	0.00	343	5,215,188.25	345	732,101.25	916,825.00	347	4,298,363.25	349
TOTAL					32,937,684.00	365			TOTAL	28,945,408.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.62%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.62%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	28,945,408.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Adjustments include BASC, PC, Sports/Drama donations received to suport electives and before/after school programs. Additional adjustments include tuition for SE and Lottery purchases.

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,005,771.00	301	0.00	303	14,005,771.00	305	128,572.00	639,919.00	307	13,365,852.00	309
2000 - Classified Salaries	5,124,523.00	311	92,048.00	313	5,032,475.00	315	40,706.00	1,354,716.00	317	3,677,759.00	319
3000 - Employee Benefits	8,045,407.00	321	423,804.00	323	7,621,603.00	325	52,101.00	503,069.00	327	7,118,534.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,613,996.00	331	9,300.00	333	1,604,696.00	335	116,472.00	650,152.00	337	954,544.00	339
5000 - Services... & 7300 - Indirect Costs	4,416,428.00	341	0.00	343	4,416,428.00	345	625,131.00	861,165.00	347	3,555,263.00	349
TOTAL					32,680,973.00	365			TOTAL	28,671,952.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			64.86%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.86%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	28,671,952.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjustments include BASC, PC, Sports/Drama donations received to support electives and before/after school programs. Additional adjustments include tuition for SE and Lottery purchases.	

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,692,225.00		7,692,225.00		1,429,652.00	6,262,573.00	1,368,225.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,650,531.00		2,650,531.00	214,469.00		2,865,000.00	85,000.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	6,534,798.00		6,534,798.00	1,282,194.00	418,703.00	7,398,289.00	
Compensated Absences Payable	94,331.10		94,331.10		55,480.00	38,851.10	
Governmental activities long-term liabilities	16,971,885.10	0.00	16,971,885.10	1,496,663.00	1,903,835.00	16,564,713.10	1,453,225.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,877,141.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	483,170.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	794,926.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	28,558.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				823,484.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				32,570,487.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,461.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,229.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	29,616,513.96	11,996.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	29,616,513.96	11,996.81
B. Required effort (Line A.2 times 90%)	26,654,862.56	10,797.13
C. Current year expenditures (Line I.E and Line II.B)	32,570,487.00	13,229.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 1,091,175.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 24,722,413.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.41%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,459,582.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	707,429.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,534.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	147,133.26
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,344,678.26
9. Carry-Forward Adjustment (Part IV, Line F)	137,161.57
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,481,839.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,577,188.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,541,295.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,055,969.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,154.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	794,926.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	766,349.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,837.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,189,221.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	30,964,939.74

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

7.57%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

8.01%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,344,678.26</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>6,476.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.15%) times Part III, Line B18); zero if negative	<u>137,161.57</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.15%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>137,161.57</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>137,161.57</u>

Approved indirect cost rate: 7.15%
 Highest rate used in any program: 7.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	371,946.00	17,355.00	4.67%
01	3315	4,216.00	294.00	6.97%
01	3320	12,801.00	530.00	4.14%
01	4035	20,971.00	1,497.00	7.14%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	314,519.07		283,929.21	598,448.28
2. State Lottery Revenue	8560	369,952.00		115,610.00	485,562.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		684,471.07	0.00	399,539.21	1,084,010.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	63,415.00			63,415.00
2. Classified Salaries	2000-2999	68.00			68.00
3. Employee Benefits	3000-3999	11,047.00			11,047.00
4. Books and Supplies	4000-4999	37,154.00		340,995.75	378,149.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	102,082.00			102,082.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			58,543.25	58,543.25
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	15,500.00			15,500.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		229,266.00	0.00	399,539.00	628,805.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	455,205.07	0.00	0.21	455,205.28
D. COMMENTS:					
Line B5c is online subscription's, web based, where children and teachers can view materials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Current LEA: 07-61770-0000000 Orinda Union Elementary		
Selected SELPA: AY		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AY	Contra Costa	

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					435,000.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	435,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	435,000.00	435,000.00	0.00	0.00



Section 8

Budget Certification



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: Orinda Union School District
Date: May 30, 2018

Place: Orinda Union School District Office
Date: June 04, 2018
Time: 06:00 PM

Adoption Date: June 18, 2018

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

Contact person for additional information on the budget reports:

Name: Teresa Sidrian

Telephone: 925 258-6210

Title: Director of Business Services

E-mail: tsidrian@orinda.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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	

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:

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Teresa Sidrian

Title: Director of Business Services

Telephone: 925 258-6210

E-mail: tsidrian@orinda.k12.ca.us



Section 9

Criteria and Standards and Technical Review



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,448	2,463		
Charter School				
Total ADA	2,448	2,463	N/A	Met
Second Prior Year (2016-17)				
District Regular	2,457	2,463		
Charter School				
Total ADA	2,457	2,463	N/A	Met
First Prior Year (2017-18)				
District Regular	2,454	2,460		
Charter School		0		
Total ADA	2,454	2,460	N/A	Met
Budget Year (2018-19)				
District Regular	2,477			
Charter School	0			
Total ADA	2,477			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,463	2,537		
Charter School				
Total Enrollment	2,463	2,537	N/A	Met
Second Prior Year (2016-17)				
District Regular	2,463	2,542		
Charter School				
Total Enrollment	2,463	2,542	N/A	Met
First Prior Year (2017-18)				
District Regular	2,516	2,538		
Charter School				
Total Enrollment	2,516	2,538	N/A	Met
Budget Year (2018-19)				
District Regular	2,563			
Charter School				
Total Enrollment	2,563			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,462	2,537	
Charter School		0	
Total ADA/Enrollment	2,462	2,537	97.0%
Second Prior Year (2016-17)			
District Regular	2,459	2,542	
Charter School			
Total ADA/Enrollment	2,459	2,542	96.7%
First Prior Year (2017-18)			
District Regular	2,460	2,538	
Charter School	0		
Total ADA/Enrollment	2,460	2,538	96.9%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,477	2,563		
Charter School	0			
Total ADA/Enrollment	2,477	2,563	96.6%	Met
1st Subsequent Year (2019-20)				
District Regular	2,523	2,609		
Charter School				
Total ADA/Enrollment	2,523	2,609	96.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,567	2,655		
Charter School				
Total ADA/Enrollment	2,567	2,655	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	19,643,787.00	20,549,833.00	21,399,780.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,461.93	2,478.50	2,522.98	2,567.46
b. Prior Year ADA (Funded)		2,461.93	2,478.50	2,522.98
c. Difference (Step 1a minus Step 1b)		16.57	44.48	44.48
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.67%	1.79%	1.76%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		0.67%	1.79%	1.76%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-.33% to 1.67%	.79% to 2.79%	.76% to 2.76%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	11,976,573.00	11,976,577.00	11,976,577.00	11,976,577.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	18,403,332.00	19,643,787.00	20,549,833.00	21,399,780.00
District's Projected Change in LCFF Revenue:		6.74%	4.61%	4.14%
LCFF Revenue Standard:		-.33% to 1.67%	.79% to 2.79%	.76% to 2.76%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 GAP Funding at 100% per Governors Budget.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	17,024,160.82	20,822,914.00	81.8%
Second Prior Year (2016-17)	17,291,191.74	20,761,740.69	83.3%
First Prior Year (2017-18)	17,615,999.00	22,041,679.00	79.9%
	Historical Average Ratio:		81.7%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.7% to 84.7%	78.7% to 84.7%	78.7% to 84.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	18,253,275.00	22,472,208.00	81.2%	Met
1st Subsequent Year (2019-20)	18,871,631.00	22,219,611.00	84.9%	Not Met
2nd Subsequent Year (2020-21)	19,488,003.00	22,948,425.00	84.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

.02% difference is due to increase cost in STRS and PERS employer costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.67%	1.79%	1.76%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.33% to 10.67%	-8.21% to 11.79%	-8.24% to 11.76%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.33% to 5.67%	-3.21% to 6.79%	-3.24% to 6.76%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	483,170.00		
Budget Year (2018-19)	529,488.00	9.59%	Yes
1st Subsequent Year (2019-20)	529,488.00	0.00%	No
2nd Subsequent Year (2020-21)	529,488.00	0.00%	No

Explanation:
(required if Yes)

Increase in Special Education funding from SELPA.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	2,223,469.00		
Budget Year (2018-19)	2,793,764.00	25.65%	Yes
1st Subsequent Year (2019-20)	1,947,540.00	-30.29%	Yes
2nd Subsequent Year (2020-21)	1,956,552.00	0.46%	No

Explanation:
(required if Yes)

One-time Mandated Costs Revenue \$344 per ADA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	9,905,870.00		
Budget Year (2018-19)	9,906,127.00	0.00%	No
1st Subsequent Year (2019-20)	9,906,127.00	0.00%	No
2nd Subsequent Year (2020-21)	9,906,127.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	2,030,675.75		
Budget Year (2018-19)	1,613,996.00	-20.52%	Yes
1st Subsequent Year (2019-20)	973,302.00	-39.70%	Yes
2nd Subsequent Year (2020-21)	950,584.00	-2.33%	No

Explanation:
(required if Yes)

Prior year carryover and the loss of one-time Mandated Cost funding reflect the decrease in budgeted books and supplies.

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

First Prior Year (2017-18)	5,215,188.25		
Budget Year (2018-19)	4,416,428.00	-15.32%	Yes
1st Subsequent Year (2019-20)	4,235,884.00	-4.09%	Yes
2nd Subsequent Year (2020-21)	4,237,008.00	0.03%	No

Explanation:
(required if Yes)

Prior year carryover and the loss of one-time Mandated Cost funding reflect the decrease in services and other operating.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2017-18)	12,612,509.00		
Budget Year (2018-19)	13,229,379.00	4.89%	Met
1st Subsequent Year (2019-20)	12,383,155.00	-6.40%	Met
2nd Subsequent Year (2020-21)	12,392,167.00	0.07%	Met

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

First Prior Year (2017-18)	7,245,864.00		
Budget Year (2018-19)	6,030,424.00	-16.77%	Not Met
1st Subsequent Year (2019-20)	5,209,186.00	-13.62%	Not Met
2nd Subsequent Year (2020-21)	5,187,592.00	-0.41%	Met

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

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

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

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

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

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

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

Prior year carryover and the loss of one-time Mandated Cost funding reflect the decrease in budgeted books and supplies.

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

Prior year carryover and the loss of one-time Mandated Cost funding reflect the decrease in services and other operating.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

7B. Calculating the District's Required Minimum Contribution

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	33,573,577.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	33,573,577.00	1,007,207.31	1,013,000.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	33,573,577.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	33,573,577.00	1,007,207.31	547,630.00	547,630.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
671,471.54	671,471.54

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1,013,000.00	N/A

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,007,207.31

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,543,485.00	3,771,178.02	3,495,178.02
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	959,002.46	1,124,991.71	365,346.86
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,502,487.46	4,896,169.73	3,860,524.88
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	29,807,374.89	31,391,733.20	33,877,141.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	29,807,374.89	31,391,733.20	33,877,141.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.1%	15.6%	11.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	5.2%	3.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	1,578,309.67	20,822,914.00	N/A	Met
Second Prior Year (2016-17)	(57,913.64)	20,975,983.69	0.3%	Met
First Prior Year (2017-18)	(1,342,626.00)	22,041,679.00	6.1%	Not Met
Budget Year (2018-19) (Information only)	(101,578.00)	22,472,208.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	3,410,829.83	4,742,365.90	N/A	Met
Second Prior Year (2016-17)	5,380,976.90	6,320,675.57	N/A	Met
First Prior Year (2017-18)		6,262,761.93	N/A	Not Met
Budget Year (2018-19) (Information only)	4,920,135.93			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,477	2,607	2,653
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,573,577.00	33,439,401.43	34,092,666.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,573,577.00	33,439,401.43	34,092,666.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,007,207.31	1,003,182.04	1,022,779.98
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,007,207.31	1,003,182.04	1,022,779.98

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,025,000.00	3,009,546.00	3,068,340.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	242,197.86	1,067,753.93	1,346,878.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	442,178.02	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,709,375.88	4,077,299.93	4,415,218.93
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.05%	12.19%	12.95%
District's Reserve Standard (Section 10B, Line 7):	1,007,207.31	1,003,182.04	1,022,779.98
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(4,451,638.00)			
Budget Year (2018-19)	(3,931,054.00)	(520,584.00)	-11.7%	Not Met
1st Subsequent Year (2019-20)	(3,931,054.00)	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	(3,931,054.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	435,000.00			
Budget Year (2018-19)	0.00	(435,000.00)	-100.0%	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education one time settlements and legal costs not carried over into next year.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

One time compensation paid to employees from fund 17 reserves.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	5	Fund 51-bond Interest and Redemption Fund	Fund 51-Bond Interest and Redemption Fund	6,262,573
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01-General Fund	Fund 01-General Fund	94,331

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Solar CREB	17	Fund 01-0000	Fund 01-0000	2,905,000
TOTAL:				9,261,904

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,604,373	1,688,749	1,619,569	1,065,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Solar CREB	190,909	233,757	234,722	244,722
Total Annual Payments:	1,795,282	1,922,506	1,854,291	1,309,722
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General Obligation Bonds are paid through the collection of property taxes. CREB's solar bond will be paid through the savings received by using solar energy instead of PG&E services.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,106,377

4. OPEB Liabilities

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

13,085,785.00
0.00
13,085,785.00
Actuarial
Jan 05, 2017

5. OPEB Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	1,509,313.00	1,509,313.00	1,509,313.00
b.	404,175.00	403,968.00	406,968.00
c.	585,288.00	702,977.00	791,276.00
d.	107	107	107

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

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	143.3	145.8	145.8	145.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Feb 12, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 25, 2018

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2018

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
1,649,110	1,682,092	1,715,734
100.0%	100.0%	100.0%
2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	87.8	85.5	85.5	85.5

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	720,934	720,934	720,934
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	17.0	17.6	17.6	17.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	76,648	76,648	76,648
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.3%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	32,489	33,139	33,802
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	31,838	32,475	33,125
Percent change in cost of other benefits over prior year	2.0%	2.0%	2.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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5/25/2018 2:14:04 PM

07-61770-0000000

July 1 Budget
2018-19 Budget
Technical Review Checks

Orinda Union Elementary

Contra Costa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0
5/25/2018 2:14:24 PM

07-61770-0000000

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Orinda Union Elementary

Contra Costa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.