

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.

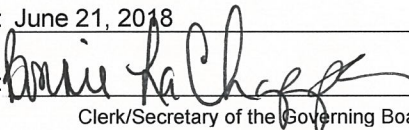
Budget available for inspection at:

Public Hearing:

Place: LUSD Administration Bldg-Buss Conf Rm
Date: June 11, 2018

Place: LUSD Administration Bldg-MP Rm
Date: June 14, 2018
Time: 6:30 p.m.

Adoption Date: June 21, 2018

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

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.net

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 21, 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.

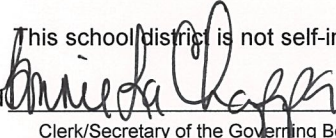
To the County Superintendent of Schools:

() 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:
Information is available through the San Diego County Office of Education/Joint Powers of Authority

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

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

Date of Meeting: Jun 21, 2018

For additional information on this certification, please contact:

Name: Sherrie Egeskog
Title: Director of Finance
Telephone: 619-390-2604
E-mail: segeskog@lsusd.net

G = General Ledger Data; S = Supplemental Data

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

District: **Lakeside Union Elementary**
 CDS #: **37-68189**

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		2018-19 Budget	
Form	Fund		
			Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$8,659,508.00	Form 01 - Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$231.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$8,659,739.00	
District Standard Reserve Level		3%	Form 01CS #10, Line 10B.4.
Less District Minimum Reserve for Economic Uncertainties		\$1,706,064.00	Form 01CS #10, Line 10B.7.
Remaining Balance to Substantiate Need		\$6,953,675.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$6,006,943.00	Board requirement to maintain reserves of at least 15% in order to (1) manage cash flow, (2) address unexpected costs, and (3) mitigate volatility.
01	General Fund/County School Service Fund	\$946,732.00	LTA Retirement Incentive Assignment
Total of Substantiated Needs		\$6,953,675.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

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	41,093,867.00	310,445.00	41,404,312.00	43,541,389.00	310,445.00	43,851,834.00	5.9%
2) Federal Revenue		8100-8299	110,000.00	2,524,484.00	2,634,484.00	120,000.00	2,382,472.00	2,502,472.00	-5.0%
3) Other State Revenue		8300-8599	1,695,301.00	3,341,988.00	5,037,289.00	2,657,904.00	3,094,437.00	5,752,341.00	14.2%
4) Other Local Revenue		8600-8799	2,030,306.00	3,887,404.00	5,917,710.00	1,433,916.00	3,772,692.00	5,206,608.00	-12.0%
5) TOTAL_REVENUES			44,929,474.00	10,064,321.00	54,993,795.00	47,753,209.00	9,560,046.00	57,313,255.00	4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,196,560.00	4,577,830.00	23,774,390.00	19,498,605.00	4,936,551.00	24,435,156.00	2.8%
2) Classified Salaries		2000-2999	4,940,829.00	3,235,015.00	8,175,844.00	4,851,121.00	3,262,062.00	8,113,183.00	-0.8%
3) Employee Benefits		3000-3999	9,939,320.00	5,453,870.00	15,393,190.00	10,586,755.00	6,033,433.00	16,620,188.00	8.0%
4) Books and Supplies		4000-4999	873,525.00	980,823.00	1,854,348.00	792,214.00	1,032,174.00	1,824,388.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	3,998,975.00	2,376,419.00	6,375,394.00	4,061,451.00	1,525,939.00	5,587,390.00	-12.4%
6) Capital Outlay		6000-6999	0.00	116,157.00	116,157.00	435,000.00	0.00	435,000.00	274.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,273,388.00)	1,112,796.00	(160,592.00)	(1,160,667.00)	1,014,148.00	(146,519.00)	-8.8%
9) TOTAL_EXPENDITURES			37,675,821.00	17,852,910.00	55,528,731.00	39,064,479.00	17,804,307.00	56,868,786.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,253,653.00	(7,788,589.00)	(534,936.00)	8,688,730.00	(8,244,261.00)	444,469.00	-183.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,568,466.00)	7,568,466.00	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
4) TOTAL_OTHER_FINANCING_SOURCES/USES			(7,532,466.00)	7,568,466.00	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,813.00)	(220,123.00)	(498,936.00)	567,544.00	(123,075.00)	444,469.00	-189.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
2) Ending Balance, June 30 (E + F1e)			8,744,507.94	561,463.66	9,305,971.60	9,312,051.94	438,388.66	9,750,440.60	4.8%
Components of Ending Fund Balance									
a) Nonspendable			85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Revolving Cash			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	561,463.81	561,463.81	0.00	438,388.81	438,388.81	-21.9%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			670,800.00	0.00	670,800.00	946,732.00	0.00	946,732.00	41.1%
LTA Retirement Incentive	0000	9780							
Site/Department Estimated Carryovers	0000	9780	595,800.00		595,800.00	946,732.00		946,732.00	
3 Maintenance Trucks	0000	9780	75,000.00		75,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,665,862.00	0.00	1,665,862.00	1,706,064.00	0.00	1,706,064.00	2.4%
Unassigned/Unappropriated Amount		9790	6,322,845.94	(0.15)	6,322,845.79	6,574,255.94	(0.15)	6,574,255.79	4.0%

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

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	0.00	0.00	0.00								

Description	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	26,834,563.00	0.00	26,834,563.00	28,563,717.00	0.00	28,563,717.00	6.4%
Education Protection Account State Aid - Current Year		8012	5,901,409.00	0.00	5,901,409.00	5,650,285.00	0.00	5,650,285.00	-4.3%
State Aid - Prior Years		8019	5,161.00	0.00	5,161.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	61,876.00	0.00	61,876.00	61,876.00	0.00	61,876.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,832,043.00	0.00	8,832,043.00	8,832,043.00	0.00	8,832,043.00	0.0%
Unsecured Roll Taxes		8042	269,783.00	0.00	269,783.00	269,783.00	0.00	269,783.00	0.0%
Prior Years' Taxes		8043	(1,787.00)	0.00	(1,787.00)	(1,787.00)	0.00	(1,787.00)	0.0%
Supplemental Taxes		8044	727,392.00	0.00	727,392.00	727,392.00	0.00	727,392.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(77,687.00)	0.00	(77,687.00)	(77,687.00)	0.00	(77,687.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	221,390.00	0.00	221,390.00	221,390.00	0.00	221,390.00	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			42,774,143.00	0.00	42,774,143.00	44,247,012.00	0.00	44,247,012.00	3.4%
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	(1,680,276.00)	0.00	(1,680,276.00)	(705,623.00)	0.00	(705,623.00)	-58.0%
Property Taxes Transfers		8097	0.00	310,445.00	310,445.00	0.00	310,445.00	310,445.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,093,867.00	310,445.00	41,404,312.00	43,541,389.00	310,445.00	43,851,834.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	110,000.00	0.00	110,000.00	120,000.00	0.00	120,000.00	9.1%
Special Education Entitlement		8181	0.00	1,032,101.00	1,032,101.00	0.00	1,241,686.00	1,241,686.00	20.3%
Special Education Discretionary Grants		8182	0.00	310,204.00	310,204.00	0.00	155,832.00	155,832.00	-49.8%
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		762,628.00	762,628.00		717,638.00	717,638.00	-5.9%
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		105,253.00	105,253.00		105,253.00	105,253.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		5,304.00	5,304.00		5,304.00	5,304.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		29,807.00	29,807.00			29,807.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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		121,057.00	121,057.00			0.00	-100.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	158,130.00	158,130.00	0.00	126,952.00	126,952.00	-19.7%
TOTAL, FEDERAL REVENUE			110,000.00	2,524,484.00	2,634,484.00	120,000.00	2,382,472.00	2,502,472.00	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	741,301.00	741,301.00	0.00	741,301.00	741,301.00	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	0.0%
Mandated Costs Reimbursements		8550	861,592.00	0.00	861,592.00	1,861,330.00	0.00	1,861,330.00	116.0%
Lottery - Unrestricted and Instructional Materials		8560	755,636.00	267,826.00	1,023,462.00	756,574.00	248,737.00	1,005,311.00	-1.8%
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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		210,266.00	210,266.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	78,073.00	2,122,595.00	2,200,668.00	40,000.00	2,104,399.00	2,144,399.00	-2.6%
TOTAL, OTHER STATE REVENUE			1,695,301.00	3,341,988.00	5,037,289.00	2,657,904.00	3,094,437.00	5,752,341.00	14.2%

Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	173,974.00	173,974.00	0.00	173,974.00	173,974.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Interest	103,754.00	0.00	103,754.00	107,749.00	0.00	107,749.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	41,000.00	0.00	41,000.00	40,000.00	0.00	40,000.00	-2.4%
Interagency Services	935,312.00	553,703.00	1,489,015.00	414,203.00	553,703.00	967,906.00	-35.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF							

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)	
(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	900,240.00	211,252.00	1,111,492.00	821,964.00	240,000.00	1,061,964.00	-4.5%
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	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		2,948,475.00	2,948,475.00		2,805,015.00	2,805,015.00	-4.9%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,030,306.00	3,887,404.00	5,917,710.00	1,433,916.00	3,772,692.00	5,206,608.00	-12.0%
TOTAL, REVENUES			44,929,474.00	10,064,321.00	54,993,795.00	47,753,209.00	9,560,046.00	57,313,255.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,190,474.00	4,401,547.00	20,592,021.00	16,233,486.00	4,801,847.00	21,035,333.00	2.2%
Certificated Pupil Support Salaries		1200	1,161,493.00	93,442.00	1,254,935.00	1,168,870.00	98,085.00	1,266,955.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,844,593.00	82,841.00	1,927,434.00	2,096,249.00	36,619.00	2,132,868.00	10.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,196,560.00	4,577,830.00	23,774,390.00	19,498,605.00	4,936,551.00	24,435,156.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	58,863.00	1,937,245.00	1,996,108.00	80,370.00	1,984,547.00	2,064,917.00	3.4%
Classified Support Salaries		2200	1,879,973.00	746,637.00	2,626,610.00	1,830,596.00	732,820.00	2,563,416.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	728,183.00	87,132.00	815,315.00	641,448.00	88,284.00	729,732.00	-10.5%
Clerical, Technical and Office Salaries		2400	1,707,998.00	103,915.00	1,811,913.00	1,696,501.00	102,441.00	1,798,942.00	-0.7%
Other Classified Salaries		2900	565,812.00	360,086.00	925,898.00	602,206.00	353,970.00	956,176.00	3.3%
TOTAL, CLASSIFIED SALARIES			4,940,829.00	3,235,015.00	8,175,844.00	4,851,121.00	3,262,062.00	8,113,183.00	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,686,404.00	2,534,236.00	5,220,640.00	3,101,894.00	2,761,731.00	5,863,625.00	12.3%
PERS		3201-3202	677,387.00	440,028.00	1,117,415.00	737,150.00	552,405.00	1,289,555.00	15.4%
OASDI/Medicare/Alternative		3301-3302	695,034.00	317,718.00	1,012,752.00	681,494.00	335,278.00	1,016,772.00	0.4%
Health and Welfare Benefits		3401-3402	4,826,771.00	1,909,546.00	6,736,317.00	4,941,062.00	2,126,623.00	7,067,685.00	4.9%
Unemployment Insurance		3501-3502	11,993.00	3,982.00	15,975.00	12,158.00	4,116.00	16,274.00	1.9%
Workers' Compensation		3601-3602	408,757.00	133,279.00	542,036.00	405,864.00	124,023.00	529,887.00	-2.2%
OPEB, Allocated		3701-3702	180,780.00	51,215.00	231,995.00	172,510.00	53,246.00	225,756.00	-2.7%
OPEB, Active Employees		3751-3752	196,312.00	60,137.00	256,449.00	196,835.00	74,319.00	271,154.00	5.7%
Other Employee Benefits		3901-3902	255,882.00	3,729.00	259,611.00	337,788.00	1,692.00	339,480.00	30.8%
TOTAL, EMPLOYEE BENEFITS			9,939,320.00	5,453,870.00	15,393,190.00	10,586,755.00	6,033,433.00	16,620,188.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,000.00	300,000.00	302,000.00	2,000.00	260,000.00	262,000.00	-13.2%
Books and Other Reference Materials		4200	0.00	969.00	969.00	0.00	969.00	969.00	0.0%
Materials and Supplies		4300	697,389.00	644,126.00	1,341,515.00	665,714.00	751,705.00	1,417,419.00	5.7%

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)	
Noncapitalized Equipment		4400	174,136.00	35,728.00	209,864.00	124,500.00	19,500.00	144,000.00	-31.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			873,525.00	980,823.00	1,854,348.00	792,214.00	1,032,174.00	1,824,388.00	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	254,109.00	254,109.00	0.00	190,510.00	190,510.00	-25.0%
Travel and Conferences		5200	104,559.00	46,446.00	151,005.00	131,978.00	57,431.00	189,409.00	25.4%
Dues and Memberships		5300	20,202.00	699.00	20,901.00	24,000.00	699.00	24,699.00	18.2%
Insurance		5400 - 5450	285,019.00	0.00	285,019.00	286,091.00	0.00	286,091.00	0.4%
Operations and Housekeeping Services		5500	1,236,599.00	10,467.00	1,247,066.00	1,274,618.00	14,890.00	1,289,508.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	645,470.00	95,000.00	740,470.00	687,638.00	108,000.00	795,638.00	7.5%
Transfers of Direct Costs		5710	3,916.00	(3,916.00)	0.00	1,761.00	(1,761.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(194,618.00)	11,380.00	(183,238.00)	(176,744.00)	(4,150.00)	(180,894.00)	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	1,611,738.00	1,946,954.00	3,558,692.00	1,518,581.00	1,144,581.00	2,663,162.00	-25.2%
Communications		5900	286,090.00	15,280.00	301,370.00	313,528.00	15,739.00	329,267.00	9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,988,975.00	2,376,419.00	6,375,394.00	4,061,451.00	1,525,939.00	5,587,390.00	-12.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	87,065.00	87,065.00	100,000.00	0.00	100,000.00	14.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	29,092.00	29,092.00	335,000.00	0.00	335,000.00	1051.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	116,157.00	116,157.00	435,000.00	0.00	435,000.00	274.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,112,796.00)	1,112,796.00	0.00	(1,014,148.00)	1,014,148.00	0.00	0.00%
Transfers of Indirect Costs - Interfund		7350	(160,592.00)	0.00	(160,592.00)	(146,519.00)	0.00	(146,519.00)	-8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,273,388.00)	1,112,796.00	(160,592.00)	(1,160,667.00)	1,014,148.00	(146,519.00)	-8.8%
TOTAL, EXPENDITURES			37,675,821.00	17,852,910.00	55,528,731.00	39,064,479.00	17,804,307.00	56,868,786.00	2.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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)	
(c) TOTAL, SOURCES			36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
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	(7,568,466.00)	7,568,466.00	0.00	(8,121,186.00)	8,121,186.00	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			(7,568,466.00)	7,568,466.00	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,532,466.00)	7,568,466.00	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	41,093,867.00	310,445.00	41,404,312.00	43,541,389.00	310,445.00	43,851,834.00	5.9%
2) Federal Revenue		8100-8299	110,000.00	2,524,484.00	2,634,484.00	120,000.00	2,382,472.00	2,502,472.00	-5.0%
3) Other State Revenue		8300-8599	1,695,301.00	3,341,988.00	5,037,289.00	2,657,904.00	3,094,437.00	5,752,341.00	14.2%
4) Other Local Revenue		8600-8799	2,030,306.00	3,887,404.00	5,917,710.00	1,433,916.00	3,772,692.00	5,206,608.00	-12.0%
5) TOTAL REVENUES			44,929,474.00	10,064,321.00	54,993,795.00	47,753,209.00	9,560,046.00	57,313,255.00	4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,588,479.00	14,105,517.00	37,693,996.00	24,079,536.00	14,298,444.00	38,377,980.00	1.8%
2) Instruction - Related Services	2000-2999		3,713,532.00	464,646.00	4,178,178.00	3,878,321.00	393,372.00	4,271,693.00	2.2%
3) Pupil Services	3000-3999		3,988,993.00	276,524.00	4,265,517.00	4,312,228.00	291,609.00	4,603,837.00	7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		16,110.00	3,374.00	19,484.00	553.00	2,027.00	2,580.00	-86.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,813,639.00	1,177,080.00	4,990,719.00	3,988,921.00	1,072,527.00	5,061,448.00	1.4%
8) Plant Services	8000-8999		2,555,068.00	1,825,769.00	4,380,837.00	2,804,920.00	1,746,328.00	4,551,248.00	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			37,675,821.00	17,852,910.00	55,528,731.00	39,064,479.00	17,804,307.00	56,868,786.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,253,653.00	(7,788,589.00)	(534,936.00)	8,688,730.00	(8,244,261.00)	444,469.00	-183.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	36,000.00	0.00	36,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,568,466.00)	7,568,466.00	0.00	(8,121,186.00)	8,121,186.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,532,466.00)	7,568,466.00	36,000.00	(8,121,186.00)	8,121,186.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,813.00)	(220,123.00)	(498,936.00)	567,544.00	(123,075.00)	444,469.00	-189.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,023,320.94	781,586.66	9,804,907.60	8,744,507.94	561,463.66	9,305,971.60	-5.1%
2) Ending Balance, June 30 (E + F1e)			8,744,507.94	561,463.66	9,305,971.60	9,312,051.94	438,388.66	9,750,440.60	4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	561,463.81	561,463.81	0.00	438,388.81	438,388.81	-21.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	670,800.00	0.00	670,800.00	946,732.00	0.00	946,732.00	41.1%
LTA Retirement Incentive	0000	9780				946,732.00		946,732.00	
Site/Department Estimated Carryovers	0000	9780	595,800.00		595,800.00				
3 Maintenance Trucks	0000	9780	75,000.00		75,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,665,862.00	0.00	1,665,862.00	1,706,064.00	0.00	1,706,064.00	2.4%
Unassigned/Unappropriated Amount		9790	6,322,845.94	(0.15)	6,322,845.79	6,574,255.94	(0.15)	6,574,255.79	4.0%

Resource	Description	2017-18		2018-19	
		Estimated	Actuals	Estimated	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61		0.01		0.01
4035	ESEA: Title II, Part A, Teacher Quality		0.01		0.01
5640	Medi-Cal Billing Option	211,941.35		145,129.35	
6300	Lottery: Instructional Materials	308,482.06		252,219.06	
9010	Other Restricted Local	41,040.38		41,040.38	
Total, Restricted Balance		561,463.81		438,388.81	

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	242,630.00	242,479.00	-0.1%
4) Other Local Revenue		8600-8799	1,924,994.00	1,980,201.00	2.9%
5) TOTAL, REVENUES			2,167,624.00	2,222,680.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	133,339.00	127,024.00	-4.7%
2) Classified Salaries		2000-2999	1,061,725.00	1,100,891.00	3.7%
3) Employee Benefits		3000-3999	428,045.00	440,219.00	2.8%
4) Books and Supplies		4000-4999	91,268.00	87,166.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	296,678.00	290,395.00	-2.1%
6) Capital Outlay		6000-6999	39,999.00	9,300.00	-76.7%
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	22,298.00	19,427.00	-12.9%
9) TOTAL, EXPENDITURES			2,073,352.00	2,074,422.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,272.00	148,258.00	57.3%
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)			94,272.00	148,258.00	57.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	959,903.88	1,054,175.88	9.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			959,903.88	1,054,175.88	9.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			959,903.88	1,054,175.88	9.8%
2) Ending Balance, June 30 (E + F1e)					
			1,054,175.88	1,202,433.88	14.1%
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	1,045,657.88	1,193,915.88	14.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	8,518.00	8,518.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	242,630.00	242,479.00	-0.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			242,630.00	242,479.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,479.00	10,785.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,914,515.00	1,969,416.00	2.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,924,994.00	1,980,201.00	2.9%
TOTAL, REVENUES			2,167,624.00	2,222,680.00	2.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	133,339.00	127,024.00	-4.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			133,339.00	127,024.00	-4.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	270,000.00	282,202.00	4.5%
Classified Support Salaries		2200	10,404.00	14,610.00	40.4%
Classified Supervisors' and Administrators' Salaries		2300	159,876.00	164,672.00	3.0%
Clerical, Technical and Office Salaries		2400	65,770.00	68,088.00	3.5%
Other Classified Salaries		2900	555,675.00	571,319.00	2.8%
TOTAL, CLASSIFIED SALARIES			1,061,725.00	1,100,891.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,054.00	5,813.00	-17.6%
PERS		3201-3202	111,185.00	114,464.00	2.9%
OASDI/Medicare/Alternative		3301-3302	87,886.00	89,799.00	2.2%
Health and Welfare Benefits		3401-3402	183,602.00	190,002.00	3.5%
Unemployment Insurance		3501-3502	595.00	604.00	1.5%
Workers' Compensation		3601-3602	20,320.00	20,725.00	2.0%
OPEB, Allocated		3701-3702	7,763.00	7,945.00	2.3%
OPEB, Active Employees		3751-3752	5,332.00	6,344.00	19.0%
Other Employee Benefits		3901-3902	4,308.00	4,523.00	5.0%
TOTAL, EMPLOYEE BENEFITS			428,045.00	440,219.00	2.8%
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	86,345.00	83,616.00	-3.2%
Noncapitalized Equipment		4400	4,923.00	3,550.00	-27.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,268.00	87,166.00	-4.5%

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	10,270.00	3,000.00	-70.8%
Dues and Memberships		5300	190.00	1,100.00	478.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,961.00	13,350.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,047.00	8,500.00	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	213,911.00	211,584.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	49,693.00	46,400.00	-6.6%
Communications		5900	2,606.00	6,461.00	147.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,678.00	290,395.00	-2.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	39,999.00	9,300.00	-76.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,999.00	9,300.00	-76.7%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,298.00	19,427.00	-12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,298.00	19,427.00	-12.9%
TOTAL, EXPENDITURES			2,073,352.00	2,074,422.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	242,630.00	242,479.00	-0.1%
4) Other Local Revenue		8600-8799	1,924,994.00	1,980,201.00	2.9%
5) TOTAL, REVENUES			2,167,624.00	2,222,680.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		526,361.00	530,131.00	0.7%
2) Instruction - Related Services	2000-2999		125,186.00	133,214.00	6.4%
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		1,386,385.00	1,378,300.00	-0.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,298.00	19,427.00	-12.9%
8) Plant Services	8000-8999		13,122.00	13,350.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,073,352.00	2,074,422.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,272.00	148,258.00	57.3%
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)			94,272.00	148,258.00	57.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	959,903.88	1,054,175.88	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			959,903.88	1,054,175.88	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			959,903.88	1,054,175.88	9.8%
2) Ending Balance, June 30 (E + F1e)			1,054,175.88	1,202,433.88	14.1%
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			1,045,657.88	1,193,915.88	14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,518.00	8,518.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	17,214.00	17,214.00
9010	Other Restricted Local	1,028,443.88	1,176,701.88
Total, Restricted Balance		1,045,657.88	1,193,915.88

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	1,591,700.00	1,799,300.00	13.0%
3) Other State Revenue		8300-8599	96,000.00	95,000.00	-1.0%
4) Other Local Revenue		8600-8799	606,790.00	373,303.00	-38.5%
5) TOTAL, REVENUES			2,294,490.00	2,267,603.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	846,144.00	862,857.00	2.0%
3) Employee Benefits		3000-3999	356,420.00	383,245.00	7.5%
4) Books and Supplies		4000-4999	1,177,491.00	1,116,264.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	83,186.00	60,606.00	-27.1%
6) Capital Outlay		6000-6999	46,162.00	46,000.00	-0.4%
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	138,294.00	127,092.00	-8.1%
9) TOTAL, EXPENDITURES			2,647,697.00	2,596,064.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(353,207.00)	(328,461.00)	-7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,354,230.97	0.00	-100.0%
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			1,354,230.97	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)			1,001,023.97	(328,461.00)	-132.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,001,023.97	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,001,023.97	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,001,023.97	New
2) Ending Balance, June 30 (E + F1e)			1,001,023.97	672,562.97	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,001,023.97	672,562.97	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,591,700.00	1,799,300.00	13.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,591,700.00	1,799,300.00	13.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	96,000.00	95,000.00	-1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			96,000.00	95,000.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	591,403.00	351,250.00	-40.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,387.00	17,053.00	64.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			606,790.00	373,303.00	-38.5%
TOTAL, REVENUES			2,294,490.00	2,267,603.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	627,428.00	643,777.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	167,039.00	169,530.00	1.5%
Clerical, Technical and Office Salaries		2400	51,677.00	49,550.00	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			846,144.00	862,857.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	101,132.00	122,800.00	21.4%
OASDI/Medicare/Alternative		3301-3302	64,730.00	66,009.00	2.0%
Health and Welfare Benefits		3401-3402	158,976.00	163,569.00	2.9%
Unemployment Insurance		3501-3502	423.00	433.00	2.4%
Workers' Compensation		3601-3602	14,355.00	12,812.00	-10.7%
OPEB, Allocated		3701-3702	5,499.00	5,377.00	-2.2%
OPEB, Active Employees		3751-3752	7,227.00	8,160.00	12.9%
Other Employee Benefits		3901-3902	4,078.00	4,085.00	0.2%
TOTAL, EMPLOYEE BENEFITS			356,420.00	383,245.00	7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,122.00	94,129.00	28.7%
Noncapitalized Equipment		4400	77,198.00	46,000.00	-40.4%
Food		4700	1,027,171.00	976,135.00	-5.0%
TOTAL, BOOKS AND SUPPLIES			1,177,491.00	1,116,264.00	-5.2%

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	12,231.00	2,715.00	-77.8%
Dues and Memberships		5300	562.00	300.00	-46.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,105.00	21,739.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,074.00	28,200.00	-36.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,023.00)	(32,490.00)	1.5%
Professional/Consulting Services and Operating Expenditures		5800	30,624.00	33,000.00	7.8%
Communications		5900	6,613.00	7,142.00	8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,186.00	60,606.00	-27.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	46,162.00	46,000.00	-0.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,162.00	46,000.00	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	138,294.00	127,092.00	-8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			138,294.00	127,092.00	-8.1%
TOTAL, EXPENDITURES			2,647,697.00	2,596,064.00	-2.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,354,230.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,354,230.97	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			1,354,230.97	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	1,591,700.00	1,799,300.00	13.0%
3) Other State Revenue		8300-8599	96,000.00	95,000.00	-1.0%
4) Other Local Revenue		8600-8799	606,790.00	373,303.00	-38.5%
5) TOTAL, REVENUES			2,294,490.00	2,267,603.00	-1.2%
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		2,488,298.00	2,447,233.00	-1.7%
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		138,294.00	127,092.00	-8.1%
8) Plant Services	8000-8999		21,105.00	21,739.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,647,697.00	2,596,064.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(353,207.00)	(328,461.00)	-7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,354,230.97	0.00	-100.0%
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			1,354,230.97	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)			1,001,023.97	(328,461.00)	-132.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,001,023.97	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,001,023.97	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,001,023.97	New
2) Ending Balance, June 30 (E + F1e)			1,001,023.97	672,562.97	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,001,023.97	672,562.97	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,001,023.97	672,562.97
Total, Restricted Balance		<u>1,001,023.97</u>	<u>672,562.97</u>

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	316.00	328.00	3.8%
5) TOTAL, REVENUES			316.00	328.00	3.8%
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)			316.00	328.00	3.8%
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)			316.00	328.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,417.43	31,733.43	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,417.43	31,733.43	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,417.43	31,733.43	1.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,733.43	32,061.43	1.0%
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			
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					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	316.00	328.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316.00	328.00	3.8%
TOTAL, REVENUES			316.00	328.00	3.8%

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%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 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					
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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	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 - 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	316.00	328.00	3.8%
5) TOTAL, REVENUES			316.00	328.00	3.8%
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)			316.00	328.00	3.8%
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)			316.00	328.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,417.43	31,733.43	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,417.43	31,733.43	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,417.43	31,733.43	1.0%
2) Ending Balance, June 30 (E + F1e)			31,733.43	32,061.43	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,733.43	32,061.43	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	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)			2.00	2.00	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)			2.00	2.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228.97	230.97	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228.97	230.97	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228.97	230.97	0.9%
2) Ending Balance, June 30 (E + F1e)			230.97	232.97	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	230.97	232.97	0.9%
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 LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2.00	2.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	2.00	0.0%
TOTAL, REVENUES			2.00	2.00	0.0%

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	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%
(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)			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	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	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)			2.00	2.00	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)			2.00	2.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228.97	230.97	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228.97	230.97	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228.97	230.97	0.9%
2) Ending Balance, June 30 (E + F1e)			230.97	232.97	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	230.97	232.97	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	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	570.00	592.00	3.9%
5) TOTAL, REVENUES			570.00	592.00	3.9%
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)			570.00	592.00	3.9%
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)			570.00	592.00	3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,717.46	57,287.46	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,717.46	57,287.46	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,717.46	57,287.46	1.0%
2) Ending Balance, June 30 (E + F1e)			57,287.46	57,879.46	1.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57,287.46	57,879.46	1.0%
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	570.00	592.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			570.00	592.00	3.9%
TOTAL, REVENUES			570.00	592.00	3.9%

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%
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)			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	570.00	592.00	3.9%
5) TOTAL, REVENUES			570.00	592.00	3.9%
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)			570.00	592.00	3.9%
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)			570.00	592.00	3.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,717.46	57,287.46	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,717.46	57,287.46	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,717.46	57,287.46	1.0%
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	57,287.46	57,879.46	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	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	6,868.00	7,132.00	3.8%
5) TOTAL, REVENUES			6,868.00	7,132.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,091.00	5,435.00	6.8%
3) Employee Benefits		3000-3999	2,458.00	3,210.00	30.6%
4) Books and Supplies		4000-4999	34,573.00	250,000.00	623.1%
5) Services and Other Operating Expenditures		5000-5999	155,150.00	103,500.00	-33.3%
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			197,272.00	362,145.00	83.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(190,404.00)	(355,013.00)	86.5%
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)			(190,404.00)	(355,013.00)	86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,019.11	508,615.11	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,019.11	508,615.11	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,019.11	508,615.11	-27.2%
2) Ending Balance, June 30 (E + F1e)			508,615.11	153,602.11	-69.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			508,615.11	153,602.11	-69.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,868.00	7,132.00	3.8%
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			6,868.00	7,132.00	3.8%
TOTAL, REVENUES			6,868.00	7,132.00	3.8%

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	5,091.00	5,435.00	6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,091.00	5,435.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	791.00	982.00	24.1%
OASDI/Medicare/Alternative		3301-3302	390.00	416.00	6.7%
Health and Welfare Benefits		3401-3402	1,096.00	1,635.00	49.2%
Unemployment Insurance		3501-3502	3.00	3.00	0.0%
Workers' Compensation		3601-3602	86.00	81.00	-5.8%
OPEB, Allocated		3701-3702	33.00	35.00	6.1%
OPEB, Active Employees		3751-3752	59.00	58.00	-1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,458.00	3,210.00	30.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,573.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	250,000.00	New
TOTAL, BOOKS AND SUPPLIES			34,573.00	250,000.00	623.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	155,150.00	103,500.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,150.00	103,500.00	-33.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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			197,272.00	362,145.00	83.6%

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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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	6,868.00	7,132.00	3.8%
5) TOTAL, REVENUES			6,868.00	7,132.00	3.8%
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		197,272.00	362,145.00	83.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			197,272.00	362,145.00	83.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(190,404.00)	(355,013.00)	86.5%
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)			(190,404.00)	(355,013.00)	86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,019.11	508,615.11	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,019.11	508,615.11	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,019.11	508,615.11	-27.2%
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	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
9010	Other Restricted Local	508,615.11	153,602.11
Total, Restricted Balance		508,615.11	153,602.11

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	56,491.00	71,934.00	27.3%
5) TOTAL, REVENUES			56,491.00	71,934.00	27.3%
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	37,550.00	36,800.00	-2.0%
6) Capital Outlay		6000-6999	4,200.00	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			41,750.00	36,800.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,741.00	35,134.00	138.3%
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)			14,741.00	35,134.00	138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,608.02	1,162,349.02	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,608.02	1,162,349.02	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,608.02	1,162,349.02	1.3%
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	1,162,349.02	1,197,483.02	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	11,491.00	11,934.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	45,000.00	60,000.00	33.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,491.00	71,934.00	27.3%
TOTAL, REVENUES			56,491.00	71,934.00	27.3%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,350.00	1,800.00	33.3%
Professional/Consulting Services and Operating Expenditures		5800	26,200.00	25,000.00	-4.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,550.00	36,800.00	-2.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,200.00	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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,200.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,750.00	36,800.00	-11.9%

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	56,491.00	71,934.00	27.3%
5) TOTAL, REVENUES			56,491.00	71,934.00	27.3%
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		41,750.00	36,800.00	-11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,750.00	36,800.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,741.00	35,134.00	138.3%
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)			14,741.00	35,134.00	138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,608.02	1,162,349.02	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,608.02	1,162,349.02	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,608.02	1,162,349.02	1.3%
2) Ending Balance, June 30 (E + F1e)			1,162,349.02	1,197,483.02	3.0%
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			1,162,349.02	1,197,483.02	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	1,162,349.02	1,197,483.02
Total, Restricted Balance		1,162,349.02	1,197,483.02

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	162.00	169.00	4.3%
5) TOTAL, REVENUES			162.00	169.00	4.3%
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)					
			162.00	169.00	4.3%
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)			162.00	169.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,143.94	16,305.94	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,143.94	16,305.94	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,143.94	16,305.94	1.0%
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	16,305.94	16,474.94	1.0%
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					
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	162.00	169.00	4.3%
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			162.00	169.00	4.3%
TOTAL, REVENUES			162.00	169.00	4.3%

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	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162.00	169.00	4.3%
5) TOTAL, REVENUES			162.00	169.00	4.3%
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)			162.00	169.00	4.3%
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)			162.00	169.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,143.94	16,305.94	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,143.94	16,305.94	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,143.94	16,305.94	1.0%
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	16,305.94	16,474.94	1.0%
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

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	4,733	4,890		
Charter School				
Total ADA	4,733	4,890	N/A	Met
Second Prior Year (2016-17)				
District Regular	4,733	4,886		
Charter School		1,231		
Total ADA	4,733	6,117	N/A	Met
First Prior Year (2017-18)				
District Regular		4,961		
Charter School	4,890	0		
Total ADA	4,890	4,961	N/A	Met
Budget Year (2018-19)				
District Regular	4,961			
Charter School	0			
Total ADA	4,961			

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	4,994	5,099		
Charter School				
Total Enrollment	4,994	5,099	N/A	Met
Second Prior Year (2016-17)				
District Regular	5,099	5,028		
Charter School				
Total Enrollment	5,099	5,028	1.4%	Not Met
First Prior Year (2017-18)				
District Regular	5,157	5,157		
Charter School				
Total Enrollment	5,157	5,157	0.0%	Met
Budget Year (2018-19)				
District Regular	5,157			
Charter School				
Total Enrollment	5,157			

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	4,890	5,099	
Charter School		0	
Total ADA/Enrollment	4,890	5,099	95.9%
Second Prior Year (2016-17)			
District Regular	4,853	5,028	
Charter School	1,231		
Total ADA/Enrollment	6,084	5,028	121.0%
First Prior Year (2017-18)			
District Regular	4,961	5,157	
Charter School	0		
Total ADA/Enrollment	4,961	5,157	96.2%
Historical Average Ratio:			104.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			104.9%

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	4,961	5,157		
Charter School	0			
Total ADA/Enrollment	4,961	5,157	96.2%	Met
1st Subsequent Year (2019-20)				
District Regular	4,961	5,157		
Charter School				
Total ADA/Enrollment	4,961	5,157	96.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	4,961	5,157		
Charter School				
Total ADA/Enrollment	4,961	5,157	96.2%	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)

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	(180,894.00)	0.00	(146,519.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	211,584.00	0.00	19,427.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(32,490.00)	127,092.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	213,384.00	(213,384.00)	146,519.00	(146,519.00)	0.00	0.00		

LCFF Calculator Universal Assumptions

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Budget

4/24/2018

Summary of Funding				
	2017-18	2018-19	2019-20	2020-21
Target Components:				
Base Grant	36,179,412	37,265,692	38,221,999	39,242,805
Grade Span Adjustment	1,771,758	1,826,237	1,871,241	1,920,983
Supplemental Grant	3,521,109	3,605,839	3,742,303	3,842,228
Concentration Grant	-	-	-	-
Add-ons	843,621	843,621	843,621	843,621
Total Target	42,315,900	43,541,389	44,679,164	45,849,637
Transition Components:				
Target	\$ 42,315,900	\$ 43,541,389	\$ 44,679,164	\$ 45,849,637
Funded Based on Target Formula <i>(based on prior)</i>	FALSE	FALSE	TRUE	TRUE
Floor	40,077,720	41,088,711	43,541,394	43,541,394
<i>Remaining Need after Gap (informational only)</i>	1,227,194	-	-	-
Current Year Gap Funding	1,010,986	2,452,678	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 41,088,706	\$ 43,541,389	\$ 44,679,164	\$ 45,849,637

Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 26,834,563	\$ 28,563,717	\$ 29,701,492	\$ 30,871,965
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	5,901,409	5,650,285	5,650,285	5,650,285
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	10,033,010	10,033,010	10,033,010	10,033,010
8096 - In-Lieu of Property Taxes	(1,680,276)	(705,623)	(705,623)	(705,623)
<i>Property Taxes net of in-lieu</i>	<i>8,352,734</i>	<i>9,327,387</i>	<i>9,327,387</i>	<i>9,327,387</i>
TOTAL FUNDING	\$ 41,088,706	\$ 43,541,389	\$ 44,679,164	\$ 45,849,637
<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	\$ 41,088,706	\$ 43,541,389	\$ 44,679,164	\$ 45,849,637
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 5,901,409	\$ 5,650,285	\$ 5,650,285	\$ 5,650,285

LCFF Calculator Universal Assumptions				
Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Budget			4/24/2018	
Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	2,407.00	2,407.00	2,407.00	2,407.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	2,407.00	2,407.00	2,407.00	2,407.00
Rolling %, Supplemental Grant	46.3900%	46.1200%	46.6700%	46.6700%
Rolling %, Concentration Grant	46.3900%	46.1200%	46.6700%	46.6700%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	2,368.66	2,368.66	2,368.66	2,368.66
Grades 4-6	1,616.61	1,616.61	1,616.61	1,616.61
Grades 7-8	976.16	976.16	976.16	976.16
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	4,961.43	4,961.43	4,961.43	4,961.43
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	4961.43	4961.43	4961.43	4961.43
ACTUAL ADA (Current Year Only)				
Grades TK-3	2,368.66	2,368.66	2,368.66	2,368.66
Grades 4-6	1,616.61	1,616.61	1,616.61	1,616.61
Grades 7-8	976.16	976.16	976.16	976.16
Grades 9-12	-	-	-	-
Total Actual ADA	4,961.43	4,961.43	4,961.43	4,961.43
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concen \$	2,687,085 \$	3,605,839 \$	3,742,303 \$	3,842,228
Current year Percentage to Increase or Improve S	7.15%	9.22%	9.33%	9.33%

LCFF Calculator Universal Assumptions

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Budget

LEA: Lakeside Union Elementary
District

Projection Title:

Projection Date: 04/24/18

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>	1.56%	3.00%	2.57%	2.67%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	45.17%	100.00%	100.00%	100.00%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>	45.17%	100.00%	100.00%	100.00%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	23.5000%	22.5000%	22.5000%	22.5000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 7,193	\$ 7,409	\$ 7,599	\$ 7,802
Grades 4-6	\$ 7,301	\$ 7,520	\$ 7,713	\$ 7,919
Grades 7-8	\$ 7,518	\$ 7,744	\$ 7,943	\$ 8,155
Grades 9-12	\$ 8,712	\$ 8,973	\$ 9,204	\$ 9,450

Grade Span Adjustment

Grades TK-3	\$ 748	\$ 771	\$ 790	\$ 811
Grades 9-12	\$ 227	\$ 233	\$ 239	\$ 246

Maximum Supplemental Grant (100% UPC)

	<u>20.00%</u>	<u>20.00%</u>	<u>20.00%</u>	<u>20.00%</u>
Grades TK-3	\$ 1,588	\$ 1,636	\$ 1,678	\$ 1,723
Grades 4-6	\$ 1,460	\$ 1,504	\$ 1,543	\$ 1,584
Grades 7-8	\$ 1,504	\$ 1,549	\$ 1,589	\$ 1,631
Grades 9-12	\$ 1,788	\$ 1,841	\$ 1,889	\$ 1,939

Concentration Grant (>55% population)

	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>
Grades TK-3	\$ 3,971	\$ 4,090	\$ 4,195	\$ 4,307
Grades 4-6	\$ 3,651	\$ 3,760	\$ 3,857	\$ 3,960
Grades 7-8	\$ 3,759	\$ 3,872	\$ 3,972	\$ 4,078
Grades 9-12	\$ 4,470	\$ 4,603	\$ 4,722	\$ 4,848

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

Created by: Sherrie Egeskog

Email: segeskog@lsusd.net

Phone: 619-390-2604

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Bu 4/24/18

	2017-18	2018-19	2019-20	2020-21
COLA	1.56%	3.00%	2.57%	2.67%
GAP Funding rate	45.17%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	10,033,010	10,033,010	10,033,010	10,033,010
Less In-Lieu transfer	\$ (1,680,276)	\$ (705,623)	\$ (705,623)	\$ (705,623)
Total Local Revenue	\$ 8,352,734	\$ 9,327,387	\$ 9,327,387	\$ 9,327,387
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Information. Class size penalties are entered on Miscellaneous Adjustments (E-1) and Minimum State Aid Adjustments (G-5).

	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	B-10			
Miscellaneous Adjustments	E-1			
Minimum State Aid Adjustments	G-5			
Funded Based on Target Formula	True/False	FALSE	FALSE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2017-18	2018-19	2019-20	2020-21	
District Enrollment	A-1 / A-3	5,157	5,157	5,157	5,157
COE Enrollment	A-2 / A-4	-	-	-	-
Total Enrollment		5,157	5,157	5,157	5,157
District Unduplicated Pupil Count	B-1 / B-3	2,407	2,407	2,407	2,407
COE Unduplicated Pupil Count	B-2 / B-4	-	-	-	-
Total Unduplicated Pupil Count		2,407	2,407	2,407	2,407
		<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>
Single Year Unduplicated Pupil Percentage		46.67%	46.67%	46.67%	46.67%
Unduplicated Pupil Percentage (%)		46.39%	46.12%	46.67%	46.67%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter **ONLY** the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2017-18	2018-19	2019-20	2020-21
CURRENT YEAR ADA:						
Grades TK-3	B-1		2,130.33	2,366.29	2,366.29	2,366.29
Grades 4-6	B-2		1,291.25	1,614.39	1,614.39	1,614.39
Grades 7-8	B-3		844.60	974.81	974.81	974.81
Grades 9-12	B-4		-	-	-	-
NPS, NPS-LCI, CDS:						
TK-3			E-1	2.37	2.37	2.37
4-6			E-2	2.22	2.22	2.22
7-8	Annual		E-3	1.35	1.35	1.35
9-12			E-4	-	-	-
COE operated (Community School, Special Ed):						
TK-3			E-6 & E-11			
4-6			E-7 & E-12			
7-8	P-2 / Annual		E-8 & E-13			
9-12			E-9 & E-14			
TOTAL				4,961.43	4,961.43	4,961.43
RATIO: District ADA to Enrollment				0.96	0.96	0.96
RATIO: Combined ADA to Enrollment				0.96	0.96	0.96

CHARTER ADA ADJUSTMENT

	2017-18	2018-19	2019-20	2020-21
ADA transfer: Student from District to Charter (cross fiscal year)				
Grades TK-3	A-6			
Grades 4-6	A-7			
Grades 7-8	A-8			
Grades 9-12	A-9			

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Bu

4/24/18

		2017-18	2018-19	2019-20	2020-21
ADA transfer: Student from Charter to District (cross fiscal year)					
Grades TK-3	A-11				
Grades 4-6	A-12				
Grades 7-8	A-13				
Grades 9-12	A-14				
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Bu 4/24/18

	2017-18	2018-19	2019-20	2020-21
LCFF ADA				
ADA Guarantee - Prior Year	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Grades TK-3	2,337.01	2,366.29	2,366.29	2,366.29
Grades 4-6	1,587.94	1,614.39	1,614.39	1,614.39
Grades 7-8	921.76	974.81	974.81	974.81
Grades 9-12	-	-	-	-
LCFF Subtotal	4,846.71	4,955.49	4,955.49	4,955.49
NSS	-	-	-	-
TOTAL	<u>4,846.71</u>	<u>4,955.49</u>	<u>4,955.49</u>	<u>4,955.49</u>
ADA Guarantee - Current Year				
Grades TK-3	2,366.29	2,366.29	2,366.29	2,366.29
Grades 4-6	1,614.39	1,614.39	1,614.39	1,614.39
Grades 7-8	974.81	974.81	974.81	974.81
Grades 9-12	-	-	-	-
LCFF Subtotal	4,955.49	4,955.49	4,955.49	4,955.49
NSS	-	-	-	-
TOTAL	<u>4,955.49</u>	<u>4,955.49</u>	<u>4,955.49</u>	<u>4,955.49</u>
Change in LCFF ADA (excludes NSS ADA)	108.78 Increase	- No Change	- No Change	- No Change
Funded LCFF ADA				
Grades TK-3	2,366.29	2,366.29	2,366.29	2,366.29
Grades 4-6	1,614.39	1,614.39	1,614.39	1,614.39
Grades 7-8	974.81	974.81	974.81	974.81
Grades 9-12	-	-	-	-
Subtotal	4,955.49	4,955.49	4,955.49	4,955.49
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	2.37	2.37	2.37	2.37
Grades 4-6	2.22	2.22	2.22	2.22
Grades 7-8	1.35	1.35	1.35	1.35
Grades 9-12	-	-	-	-
Subtotal	5.94	5.94	5.94	5.94
Total				
Grades TK-3	2,368.66	2,368.66	2,368.66	2,368.66
Grades 4-6	1,616.61	1,616.61	1,616.61	1,616.61
Grades 7-8	976.16	976.16	976.16	976.16
Grades 9-12	-	-	-	-
Subtotal	<u>4,961.43</u>	<u>4,961.43</u>	<u>4,961.43</u>	<u>4,961.43</u>

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-

LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			46.39%	COLA 1.560%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,368.66	7,193	748	737	-	20,554,677
Grades 4-6	1,616.61	7,301		677	-	12,897,940
Grades 7-8	976.16	7,518		698	-	8,019,662
Grades 9-12	-	8,712	227	829	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,961.43	36,179,412	1,771,758	3,521,109	-	41,472,279
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						42,315,900
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,005.43	4,961.43	24,834,091
Current year Funded ADA times Other RL per ADA				56.09	4,961.43	278,287
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						4,132,556
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,183.40	4,961.43	10,832,786
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						40,077,720
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						42,315,900
LOCAL CONTROL FUNDING FORMULA FLOOR						40,077,720
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>						2,238,180
Current Year Gap Funding						45.17% 1,010,986
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						41,088,706
CALCULATE STATE AID						
Transition Entitlement						41,088,706
Local Revenue <i>(including RDA)</i>						(8,352,734)
Gross State Aid						32,735,972
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,061.52	4,961.43		25,112,377
2012-13 NSS Allowance <i>(deficited)</i>						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(8,352,734)
Subtotal State Aid for Historical RL/Charter General BG						16,759,643
Categorical funding from 2012-13						4,132,556
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						20,892,199
CHARTER SCHOOL MINIMUM STATE AID OFFSET <i>(effective 2014-15)</i>						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-				
LOCAL CONTROL FUNDING FORMULA			2017-18	
TOTAL STATE AID			32,735,972	
Additional State Aid (Additional SA)			-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S			41,088,706	
CHANGE OVER PRIOR YEAR			3.94%	1,558,756
LCFF Entitlement PER ADA			8,282	
PER ADA CHANGE OVER PRIOR YEAR			2.36%	191
BASIC AID STATUS (school districts only)			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				
			Increase	2017-18
State Aid			2.20%	705,853
Property Taxes net of in-lieu			11.37%	852,903
Charter in-Lieu Taxes			0.00%	-
LCFF pre COE, Choice, Supp			3.94%	1,558,756
				41,088,706

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-

LOCAL CONTROL FUNDING FORMULA						2018-19
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			46.12%	COLA 3.000%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,368.66	7,409	771	755	-	21,162,848
Grades 4-6	1,616.61	7,520		694	-	13,278,260
Grades 7-8	976.16	7,744		714	-	8,256,661
Grades 9-12	-	8,973	233	849	-	-
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	4,961.43	37,265,692	1,826,237	3,605,839	-	42,697,768
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						43,541,389
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						3/4 -
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,005.43	4,961.43	24,834,091
Current year Funded ADA times Other RL per ADA				56.09	4,961.43	278,287
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						4,132,556
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,387.17	4,961.43	11,843,777
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						41,088,711
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						43,541,389
LOCAL CONTROL FUNDING FORMULA FLOOR						41,088,711
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>						2,452,678
Current Year Gap Funding						100.00% 2,452,678
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						43,541,389
CALCULATE STATE AID						
Transition Entitlement						43,541,389
Local Revenue <i>(including RDA)</i>						(9,327,387)
Gross State Aid						34,214,002
CALCULATE MINIMUM STATE AID						
			12-13 Rate	18-19 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,061.52	4,961.43		25,112,377
2012-13 NSS Allowance <i>(deficited)</i>						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(9,327,387)
Subtotal State Aid for Historical RL/Charter General BG						15,784,990
Categorical funding from 2012-13						4,132,556
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,917,546
CHARTER SCHOOL MINIMUM STATE AID OFFSET <i>(effective 2014-15)</i>						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-				
LOCAL CONTROL FUNDING FORMULA			2018-19	
TOTAL STATE AID			34,214,002	
Additional State Aid (Additional SA)			-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S			43,541,389	
CHANGE OVER PRIOR YEAR			5.97%	2,452,683
LCFF Entitlement PER ADA			8,776	
PER ADA CHANGE OVER PRIOR YEAR			5.96%	494
BASIC AID STATUS (school districts only)			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				
			Increase	2018-19
State Aid	4.52%	1,478,030		34,214,002
Property Taxes net of in-lieu	11.67%	974,653		9,327,387
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	5.97%	2,452,683		43,541,389

LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.570% 3 yr average 46.67% 46.67% 2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,368.66	7,599	790	783	-	21,725,419
Grades 4-6	1,616.61	7,713		720	-	13,632,761
Grades 7-8	976.16	7,943		741	-	8,477,364
Grades 9-12	-	9,204	239	881	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,961.43	38,221,999	1,871,241	3,742,303	-	43,835,543
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						44,679,164
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100% -
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA						12-13 Rate 5,005.43 19-20 ADA 4,961.43 24,834,091
Current year Funded ADA times Other RL per ADA						56.09 4,961.43 278,287
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						4,132,556
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,881.52 4,961.43 14,296,460
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						43,541,394
CALCULATE LCFF PHASE-IN ENTITLEMENT						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						44,679,164
LOCAL CONTROL FUNDING FORMULA FLOOR						43,541,394
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>						-
Current Year Gap Funding						100.00% -
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						44,679,164
CALCULATE STATE AID						
Transition Entitlement						44,679,164
Local Revenue (including RDA)						(9,327,387)
Gross State Aid						35,351,777
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate 5,061.52 19-20 ADA 4,961.43 N/A 25,112,377
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(9,327,387)
Subtotal State Aid for Historical RL/Charter General BG						15,784,990
Categorical funding from 2012-13						4,132,556
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,917,546
CHARTER SCHOOL MINIMUM STATE AID OFFSET <i>(effective 2014-15)</i>						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-

LOCAL CONTROL FUNDING FORMULA		2019-20	
TOTAL STATE AID			35,351,777
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter §			44,679,164
CHANGE OVER PRIOR YEAR	2.61%	1,137,775	
LCFF Entitlement PER ADA			9,005
PER ADA CHANGE OVER PRIOR YEAR	2.61%	229	
BASIC AID STATUS (school districts only)			<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		<u>Increase</u>	<u>2019-20</u>
State Aid	3.33%	1,137,775	35,351,777
Property Taxes net of in-lieu	0.00%	-	9,327,387
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	2.61%	1,137,775	44,679,164

LOCAL CONTROL FUNDING FORMULA						2020-21
CALCULATE LCFF TARGET						COLA 2.670%
Unduplicated as % of Enrollment	3 yr average			46.67%	46.67%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,368.66	7,802	811	804	-	22,305,523
Grades 4-6	1,616.61	7,919		739	-	13,996,867
Grades 7-8	976.16	8,155		761	-	8,703,626
Grades 9-12	-	9,450	246	905	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance						-
TOTAL BASE	4,961.43	39,242,805	1,920,983	3,842,228	-	45,006,016
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						45,849,637
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100% -
CALCULATE LCFF FLOOR						
				12-13 Rate	20-21 ADA	
Current year Funded ADA times Base per ADA				5,005.43	4,961.43	24,834,091
Current year Funded ADA times Other RL per ADA				56.09	4,961.43	278,287
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						4,132,556
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,881.52	4,961.43	14,296,460
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						43,541,394
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR						45,849,637
LCFF Need (LCFF Target less LCFF Floor, if positive)						43,541,394
Current Year Gap Funding						-
ECONOMIC RECOVERY PAYMENT						100.00%
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						45,849,637
CALCULATE STATE AID						
Transition Entitlement						45,849,637
Local Revenue (including RDA)						(9,327,387)
Gross State Aid						36,522,250
CALCULATE MINIMUM STATE AID						
				12-13 Rate	20-21 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,061.52	4,961.43	25,112,377
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(9,327,387)
Subtotal State Aid for Historical RL/Charter General BG						15,784,990
Categorical funding from 2012-13						4,132,556
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,917,546
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-

LOCAL CONTROL FUNDING FORMULA		2020-21	
TOTAL STATE AID			36,522,250
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S			45,849,637
CHANGE OVER PRIOR YEAR	2.62%	1,170,473	
LCFF Entitlement PER ADA			9,241
PER ADA CHANGE OVER PRIOR YEAR	2.62%	236	
BASIC AID STATUS (school districts only)			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2020-21
State Aid	3.31%	1,170,473	36,522,250
Property Taxes net of in-lieu	0.00%	-	9,327,387
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	2.62%	1,170,473	45,849,637

Lakeside Union Elementary (68189) - 17-18 Est Actuals/18-19 Adopted Budget

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	3,521,109	3,605,839	3,742,303
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	2,000,000	2,000,000	
3. Difference [1] less [2]	1,521,109	1,605,839	3,742,303
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	687,085	1,605,839	3,742,303
<i>GAP funding rate</i>	45.17%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	2,687,085	3,605,839	3,742,303
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	37,558,000	39,091,929	40,093,240
<i>LCFF Phase-In Entitlement</i>	41,088,706	43,541,389	44,679,164
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	7.15%	9.22%	9.33%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE

	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,687,085	\$ 3,605,839	\$ 3,742,303
Current year Percentage to Increase or Improve Services	7.15%	9.22%	9.33%

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?

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)	43,541,389.00	44,679,164.00	45,849,637.00	
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	Prior Year (2017-18) 4,961.43	Budget Year (2018-19) 4,961.43	1st Subsequent Year (2019-20) 4,961.43	2nd Subsequent Year (2020-21) 4,961.43
b. Prior Year ADA (Funded)		4,961.43	4,961.43	4,961.43
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	43,541,389.00	44,679,164.00	45,849,637.00	
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%	
b2. COLA amount (proxy for purposes of this criterion)	1,306,241.67	1,148,254.51	1,224,185.31	
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)	1,306,241.67	1,148,254.51	1,224,185.31	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	3.00%	2.57%	2.67%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.00% to 4.00%	1.57% to 3.57%	1.67% to 3.67%	

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)	10,033,010.00	10,033,010.00		
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)	42,768,982.00	44,247,012.00	45,384,787.00	46,555,260.00
District's Projected Change in LCFF Revenue:		3.46%	2.57%	2.58%
LCFF Revenue Standard:		2.00% to 4.00%	1.57% to 3.57%	1.67% to 3.67%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	31,351,405.66	34,620,671.47	90.6%
Second Prior Year (2016-17)	32,914,470.17	36,474,805.09	90.2%
First Prior Year (2017-18)	34,076,709.00	37,675,821.00	90.4%
Historical Average Ratio:			90.4%

	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):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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)	34,936,481.00	39,064,479.00	89.4%	Met
1st Subsequent Year (2019-20)	36,119,918.00	40,014,480.00	90.3%	Met
2nd Subsequent Year (2020-21)	37,186,220.00	41,253,634.00	90.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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):	3.00%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.00% to 13.00%	-7.43% to 12.57%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.00% to 8.00%	-2.43% to 7.57%	-2.33% to 7.67%

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)	2,634,484.00		
Budget Year (2018-19)	2,502,472.00	-5.01%	Yes
1st Subsequent Year (2019-20)	2,502,472.00	0.00%	No
2nd Subsequent Year (2020-21)	2,502,472.00	0.00%	No

Explanation:
(required if Yes)

Prior Year revenue has carryover balances, primarily ESSA, Title I and CaMSP Grant. Not all carryover balances for deferred revenue programs are budgeted in adopted budget. Also CaMSP Grant expired September 30, 2017 and the \$121,057 carryover budget was the largest factor in the variance.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	5,037,289.00		
Budget Year (2018-19)	5,752,341.00	14.20%	Yes
1st Subsequent Year (2019-20)	4,076,978.00	-29.12%	Yes
2nd Subsequent Year (2020-21)	4,156,006.00	1.94%	No

Explanation:
(required if Yes)

State revenue increases in Budget Year vs First Prior Year because of one-time discretionary funding was raised from \$147 to \$344 per ADA as proposed in Governor's budget. No one-time funding is proposed in subsequent years and therefore reduces state revenues significantly.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	5,917,710.00		
Budget Year (2018-19)	5,206,608.00	-12.02%	Yes
1st Subsequent Year (2019-20)	5,280,377.00	1.42%	No
2nd Subsequent Year (2020-21)	5,042,046.00	-4.51%	Yes

Explanation:
(required if Yes)

Budget Year local revenues decrease from First Prior Year primarily due to loss of NUA charter. NUA leaves District at end of 2017-18. District loses approximately \$700K in local revenues from charter for 1% oversight fees, SpEd services, and other miscellaneous contracted services.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	1,854,348.00		
Budget Year (2018-19)	1,824,388.00	-1.62%	No
1st Subsequent Year (2019-20)	1,816,951.00	-0.41%	No
2nd Subsequent Year (2020-21)	1,781,847.00	-1.93%	No

Explanation:
(required if Yes)

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

First Prior Year (2017-18)	6,375,394.00		
Budget Year (2018-19)	5,587,390.00	-12.36%	Yes
1st Subsequent Year (2019-20)	5,652,804.00	1.17%	No
2nd Subsequent Year (2020-21)	5,792,853.00	2.48%	No

Explanation:
(required if Yes)

Budget Year decreases from First Prior Year primarily due to loss of NUA charter with SpEd expenses of approximately \$500K. In addition, prior year has students with higher SpEd Mental Health Costs that left district by Budget Year. Also, District opens OPEB Trust and contributes approximately \$250K more in prior year.

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)	13,589,483.00		
Budget Year (2018-19)	13,461,421.00	-0.94%	Met
1st Subsequent Year (2019-20)	11,859,827.00	-11.90%	Not Met
2nd Subsequent Year (2020-21)	11,700,524.00	-1.34%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	8,229,742.00		
Budget Year (2018-19)	7,411,778.00	-9.94%	Not Met
1st Subsequent Year (2019-20)	7,469,755.00	0.78%	Met
2nd Subsequent Year (2020-21)	7,574,700.00	1.40%	Met

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

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

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

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

Prior Year revenue has carryover balances, primarily ESSA, Title I and CaMSP Grant. Not all carryover balances for deferred revenue programs are budgeted in adopted budget. Also CaMSP Grant expired September 30, 2017 and the \$121,057 carryover budget was the largest factor in the variance.

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

State revenue increases in Budget Year vs First Prior Year because of one-time discretionary funding was raised from \$147 to \$344 per ADA as proposed in Governor's budget. No one-time funding is proposed in subsequent years and therefore reduces state revenues significantly.

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

Budget Year local revenues decrease from First Prior Year primarily due to loss of NUA charter. NUA leaves District at end of 2017-18. District loses approximately \$700K in local revenues from charter for 1% oversight fees, SpEd services, and other miscellaneous contracted services.

- 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)

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

Budget Year decreases from First Prior Year primarily due to loss of NUA charter with SpEd expenses of approximately \$500K. In addition, prior year has students with higher SpEd Mental Health Costs that left district by Budget Year. Also, District opens OPEB Trust and contributes approximately \$250K more in prior year.

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: All Other School Facility Programs Only

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)	56,868,786.00			
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	56,868,786.00	1,706,063.58	1,746,328.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	56,868,786.00			
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	56,868,786.00	1,706,063.58	1,247,848.50	1,247,848.50

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%
1,137,375.72	1,247,848.50

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

1,746,328.00	Met
--------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,247,848.50

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)	1,531,034.00	1,605,136.00	1,666,092.97
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,373,305.27	7,113,137.15	6,322,845.94
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.11)	(123,201.10)	(0.15)
e. Available Reserves (Lines 1a through 1d)	7,904,339.16	8,595,072.05	7,988,938.76
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	51,034,442.77	53,504,524.94	55,528,731.00
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)	51,034,442.77	53,504,524.94	55,528,731.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.5%	16.1%	14.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.2%	5.4%	4.8%

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)	5,675,095.04	34,620,671.47	N/A	Met
Second Prior Year (2016-17)	1,042,477.01	36,474,805.09	N/A	Met
First Prior Year (2017-18)	(278,813.00)	37,675,821.00	0.7%	Met
Budget Year (2018-19) (Information only)	567,544.00	39,064,479.00		

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2015-16)	2,379,072.61	2,305,748.89	3.1%	Not Met
Second Prior Year (2016-17)	7,758,556.38	7,980,843.93	N/A	Met
First Prior Year (2017-18)	8,150,926.93	9,023,320.94	N/A	Met
Budget Year (2018-19) (Information only)	8,744,507.94			

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.)	4,961	4,961	4,961
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): _____

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds	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)	56,868,786.00	58,414,114.00	59,755,159.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	56,868,786.00	58,414,114.00	59,755,159.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,706,063.58	1,752,423.42	1,792,654.77
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)	1,706,063.58	1,752,423.42	1,792,654.77

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,706,064.00	1,752,423.00	1,792,655.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,574,255.94	5,197,015.94	3,460,451.94
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.15)	(0.34)	(0.34)
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)	232.97		
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)	8,280,552.76	6,949,438.60	5,253,106.60
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.56%	11.90%	8.79%
District's Reserve Standard (Section 10B, Line 7):	1,706,063.58	1,752,423.42	1,792,654.77
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(7,568,466.00)			
Budget Year (2018-19)	(8,121,186.00)	552,720.00	7.3%	Met
1st Subsequent Year (2019-20)	(8,471,156.00)	349,970.00	4.3%	Met
2nd Subsequent Year (2020-21)	(8,770,690.00)	299,534.00	3.5%	Met
1b. Transfers In, 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
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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	32	Bond Interest and Redemption, Fund 51	Bond Interest and Redemption, Fund 51	48,852,658
Supp Early Retirement Program	4	Unrestricted General Fund	Unrestricted General Fund, Object 3901	486,944
State School Building Loans				
Compensated Absences	on going	General Fund	Unrestricted General Fund, Objects 2000- 3999	6,215

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
TOTAL:				49,345,817

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	220,000	220,000	220,000	220,000
Supp Early Retirement Program	148,492	135,972	96,466	96,466
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total Annual Payments:	368,492	355,972	316,466	316,466
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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?

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
N/A	N/A

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

753,971.00
10,684,130.00
(9,930,159.00)
Actuarial
Jan 01, 2016

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.	1,586,210.00	1,586,210.00	1,586,210.00
b.	524,829.00	535,325.00	546,032.00
c.	524,829.00	535,325.00	546,032.00
d.	150	150	150

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	262.0	265.0	265.0	265.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are still in process. There are no settlements for 2018-19.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

244,778

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,175,308	4,321,444	4,472,694
95.0%	95.0%	95.0%
3.5%	3.5%	3.5%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes		
458,356	467,523	476,873
2.0%	2.0%	2.0%

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

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

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

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	159.0	168.0	168.0	168.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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 are in process. There are no settlements for 2018-19.

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year or		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

Classified (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	Yes	Yes
2,467,007	2,553,352	2,642,719
95.0%	95.0%	95.0%
3.5%	3.5%	3.5%

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		
----	--	--

Classified (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
97,759	99,225	100,714
1.5%	1.5%	1.5%

Classified (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	Yes	Yes
Yes	Yes	Yes

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	26.0	26.0	26.0	26.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

25,446

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	0	0	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	425,370	440,258	455,667
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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	37,981	38,551	39,129
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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	82,476	83,301	84,134
Percent change in cost of other benefits over prior year	1.0%	1.0%	1.0%

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?

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

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?

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

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)	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43
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)	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day 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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43	4,961.43
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
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	1,025.24	1,025.24	1,025.24	384.46	384.46	384.46
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)	1,025.24	1,025.24	1,025.24	384.46	384.46	384.46
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,025.24	1,025.24	1,025.24	384.46	384.46	384.46

Lakeside Union Elementary
68189 EG

6/11/2018 23:38

2017-18 General Fund Cashflows

Actuals to end of the month of:
04/30/2018

Line	Account	Beginning Balances	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Totals up to June 30th	2017-18 Estimated Actuals
			July	August	September	October	November	December 15th	January	February	March	April	May	June		
8000-8099 Total Cash Inflows - CY Revenues																
1	8000-8099 LCFF Sources															
2	8011 LCFE		1,351,923	1,351,923	2,433,462	2,433,462	2,433,462	2,433,462	2,293,868	2,293,868	2,293,868	2,293,868	2,293,868	2,293,868	2,293,868	2,293,868
3	8021-8047 Property Taxes		72,359	151,474	86,294	548,565	2,851,288	1,479,562	-	-	1,597,059	2,103,857	993,506	505,470	5,901,409	5,901,409
3.1	8012 EPA		-	1,479,561	-	-	-	1,479,562	-	-	-	-	-	1,345,187	-	-
3.5	8047 RDA Residual Balance & CRD		-	-	-	-	-	-	-	-	-	-	-	64,771	-	-
4	8096 Charter in Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	221,390	221,390
4.5	8097 Special Education - Prop Tax Transfer		-	(107,291)	(214,593)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)	(143,056)
5	Multiple Other RL Sources		-	-	-	-	-	-	-	-	-	-	-	-	53,610	53,610
5.1	Multiple Other RL Sources		-	-	-	-	-	-	-	-	-	-	-	-	5,161	5,161
6	8000-8099 Subtotal LCFF Sources		1,424,282	1,396,106	3,794,754	2,839,991	2,851,288	3,769,988	2,407,804	2,407,804	3,721,330	4,452,385	3,269,443	4,411,478	41,404,312	41,404,312
7	8100-8299 Federal Revenues															
9	8118-8162 Special Education															
9.1	8118 Impact Aid		-	41,208	-	-	-	-	44,371	-	72,245	-	-	72,245	-	-
10	8110 Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	140,108	140,108
11	8268 Title I - Fed Cash Mgmt System		-	-	92,796	-	-	66,588	59,096	89,389	190,657	-	-	190,657	488,528	488,528
11.1	8290 Title II - Fed Cash Mgmt System		-	-	26,313	-	-	-	17,769	47,005	26,313	-	-	26,313	117,000	117,000
11.2	8290 Title III - Fed Cash Mgmt System		-	-	-	-	-	-	7,867	-	15,577	-	-	8,777	39,183	39,183
11.3	8290 Multiple Other Federal		34,134	5,781	8,416	14,766	49,850	48,950	(4,053)	121,057	11,322	19,089	62,173	326,546	279,445	
12	8100-8299 Subtotal Federal Revenues		34,134	46,989	127,524	11,390	14,766	116,438	124,646	121,057	244,955	11,322	20,620	392,424	1,266,256	2,634,484
13	8300-8599 Other State Revenues															
15	8311 6500&10 PA Sp. Ed. (SDJSD, Poway & Infant)		37,003	37,003	66,606	66,606	66,606	66,606	66,606	66,606	66,606	66,606	66,606	66,606	66,606	66,606
16	Multiple OTHER PA Reimbursements and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	8550 1718 One-time Discretionary		-	-	-	147,138	238,151	-	-	-	-	-	-	238,151	714,454	714,454
19	8550 Mandate Block Grant		-	-	-	41,082	-	-	273,201	-	-	-	-	250,082	147,138	147,138
23	8590 Educator Effectiveness		-	-	1,930	-	-	-	-	-	-	-	-	-	564,375	1,023,462
26	Multiple Other State		17,394	-	1,930	19,473	178,015	178,015	19,057	358,864	66,853	66,880	216,984	735,728	2,410,934	2,410,934
28	8300-8599 Subtotal Other State Revenues		54,397	37,003	68,536	127,161	213,744	482,772	358,864	66,853	66,853	620,987	521,852	283,701	2,902,724	5,037,289
29	8600-8799 Other Local Revenues															
30	8782 ROP - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	9025 ASES - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	8677 SPED PA Special Education - Pass Through		134,761	137,997	245,473	245,473	245,473	245,473	245,473	259,181	259,183	77,614	265,363	265,363	498,333	553,703
33	8792 Other Local		2,652	34,813	64,375	242,720	286,331	59,712	170,097	60,757	29,655	28,655	557,845	801,802	2,626,817	2,948,475
34	Multiple Other Local		137,413	172,800	309,848	488,193	511,804	305,185	415,570	679,646	522,381	107,269	823,208	1,067,165	2,415,532	2,415,532
35	8600-8799 Subtotal Other Local Revenues		137,413	172,800	309,848	488,193	511,804	305,185	415,570	679,646	522,381	107,269	823,208	1,067,165	5,540,681	5,540,681
36	8900-8998 Transfers In & Other Sources															
37	8900-8998															
38																
39	8000-8998 Total Cash Inflows - CY Revenues		1,650,227	1,652,898	4,290,662	3,466,725	3,030,720	4,674,383	5,584,338	3,275,959	4,555,919	5,191,983	4,635,123	6,154,769	51,113,974	54,993,795
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Classified		59,267	272,383	2,105,284	2,186,625	2,306,694	2,239,632	2,931,457	2,250,958	2,299,644	2,266,621	2,332,360	2,519,453	23,754,378	23,754,378
44	2000-2999 Benefits		269,695	487,741	680,998	714,184	740,312	716,659	748,791	750,044	795,011	717,695	741,565	893,491	8,140,176	8,140,176
45	3000-3999 Other Local		116,255	218,396	1,324,848	1,305,762	1,339,778	1,363,444	1,489,181	1,320,191	1,291,000	1,298,295	1,441,195	893,346	15,983,180	15,983,180
46	1000-3999 Subtotal Salaries & Benefits		445,218	978,521	4,111,131	4,206,571	4,386,783	4,321,735	5,169,430	4,321,191	4,326,155	4,282,611	4,515,110	4,242,290	45,306,745	47,343,424
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies		29,945	74,790	247,737	165,823	128,425	65,893	71,764	70,196	133,808	86,434	130,915	205,992	1,854,348	1,854,348
50	5000-5999 Utilities		137	94,897	181,784	146,152	133,609	29,694	134,720	73,194	82,523	71,857	93,651	122,470	1,247,066	1,247,066
51	5000-5999 Other Services (Excl. Utilities)		33,921	506,972	621,027	418,509	215,671	254,400	379,807	354,202	458,978	137,002	510,702	880,617	4,771,907	5,228,328
52	6000-6999 Capital		-	87,065	-	-	-	-	-	-	-	-	9,680	19,412	116,157	116,157
53	7000-7999 Transfers Out, Other Likes & Outgo		-	-	-	-	-	-	-	-	-	-	-	-	(160,592)	(160,592)
54	4000-7998 Subtotal Other Expenditures		64,002	763,724	1,050,549	730,484	477,704	349,987	586,392	497,591	675,509	293,293	744,948	1,067,839	7,303,923	8,185,307
55	1000-7998 Total Cash Outflows - CY Expenditures		509,220	1,742,245	5,161,680	4,937,055	4,864,487	4,671,723	5,755,821	4,818,782	5,001,664	4,577,905	5,260,058	5,310,129	52,610,569	55,528,731

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
58 9111-9499 Assets (Excluding 9110 Cash)															
59 9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9289 Receivables (Excl. deferrals listed below)	287,355	412,457	142,891	16,937	871,626	11,355	571	5,918	92,198	(2)					1,553,912
61 9200-9289 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9289 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	39,565	223,005	254,996	-	-	-	-	-	-	-	-	-	-	517,566
66 9320-9499 Other Assets	-	(22,882)	-	-	-	-	-	-	-	-	-	-	-	-	(22,882)
67															
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 287,355	\$ 429,140	\$ 365,896	\$ 271,893	\$ 871,626	\$ 11,355	\$ 571	\$ 5,918	\$ 92,198	\$ (2)	\$ (2)	\$ -	\$ -	\$ -	\$ 2,046,596
69															
70 9500-9659 Current Liabilities															
71 9500-9599 Payables	\$ 1,313,563	\$ (1,124,419)	\$ (13,026)	\$ 145,628	\$ (122,978)	\$ (145,658)	\$ (27,081)	\$ (19,361)	\$ 17,747	\$ 937	\$ (20,432)	\$ -	\$ -	\$ -	\$ (1,308,943)
72 9500-9599 Deferred Revenues	-	-	-	-	-	-	-	(3,935)	-	-	-	-	-	-	(3,935)
73															
74 9500-9659 Change in Current Liabilities	\$ 1,313,563	\$ (1,124,419)	\$ (13,026)	\$ 145,628	\$ (122,978)	\$ (145,658)	\$ (27,081)	\$ (23,296)	\$ 17,747	\$ 937	\$ (20,432)	\$ -	\$ -	\$ -	\$ (1,312,877)
75															
76 Multiple Other Activity															
77 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999 Expense Suspense	(277,486)	242,837	38,254	29,694	5,601	(7,539)	(7,939)	(77,825)	90,883	10,481	(54,299)	-	-	-	298
80 8999 Revenue Suspense	-	-	-	-	-	3,169	(3,169)	-	-	-	-	-	-	-	-
81 9910 Payroll Suspense	92,668	58,484	329,659	44,262	58,565	34,374	134,222	(53,057)	42,649	37,403	(288)	-	-	-	779,245
82 Treasury Reconciling Items	419	(504)	-	73	-	-	-	-	-	-	-	-	-	-	(269)
83															
84 Multiple Total Other Activity	\$ (184,401)	\$ 301,330	\$ 367,409	\$ 74,029	\$ 64,166	\$ 29,704	\$ 29,704	\$ 53,227	\$ 37,826	\$ 52,842	\$ (16,890)	\$ -	\$ -	\$ -	\$ 779,243
85															
86 Ending Balance WITHOUT Borrowing	\$ 9,455,894	\$ 10,020,837	\$ 9,934,750	\$ 9,287,096	\$ 7,382,892	\$ 5,667,488	\$ 10,340,035	\$ 10,204,401	\$ 8,608,749	\$ 8,416,582	\$ 8,993,318	\$ 8,368,384	\$ 9,213,024	\$ 9,213,024	\$ 8,659,772
87															
89 Multiple Borrowing Activity															
90 9600 TRAN / TIF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 8600 TRAN / TIF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 5900 TRAN / TIF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 9135 & 9640 TRAN / TIF Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 9600-9619 Temporary Loans / Due To	1	83,198	(140,939)	-	-	-	-	-	-	-	-	-	-	-	57,737
95 9629-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96															
97 Multiple Total Borrowing Activity	\$ -	\$ 83,198	\$ (140,939)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,737
98															
99 9110 Ending Cash Balance	\$ 9,455,894	\$ 10,104,035	\$ 9,877,013	\$ 9,229,359	\$ 7,325,155	\$ 5,604,721	\$ 10,282,298	\$ 10,146,664	\$ 8,751,012	\$ 8,358,845	\$ 8,935,581	\$ 8,310,647	\$ 9,213,024	\$ 9,213,024	\$ 8,659,772
16-17 Ending Cash Balance	8,036,509	8,914,152	9,279,769	7,594,164	6,223,478	5,434,698	8,958,170	9,390,457	8,049,572	6,510,754	8,823,828	8,855,728	9,194,658	9,194,658	
15-16 Ending Cash Balance	5,873,130	6,090,735	5,438,291	2,531,910	1,156,288	3,253,700	5,830,438	7,498,620	6,447,752	6,824,856	7,066,496	6,624,871	7,345,948	7,345,948	
14-15 Ending Cash Balance	6,970,286	6,939,718	6,641,918	4,630,783	3,497,903	3,497,903	5,385,510	5,260,061	3,658,395	3,613,621	3,994,115	2,821,920	4,291,640	4,291,640	
13-14 Ending Cash Balance	5,191,497	6,701,509	6,852,207	4,712,553	3,847,059	3,847,059	6,223,992	6,695,693	5,696,474	6,137,217	5,894,090	3,170,180	2,363,873	2,363,873	
12-13 Ending Cash Balance	6,114,098	8,048,065	7,731,125	2,941,322	2,608,731	2,008,731	4,272,441	4,299,254	2,639,481	3,196,592	2,439,281	1,260,684	1,823,052	1,823,052	
11-12 Ending Cash Balance	2,692,835	5,398,262	6,698,369	3,879,210	3,443,674	3,443,674	4,249,999	7,143,189	5,045,748	5,045,748	5,045,748	3,898,141	1,973,828	1,973,828	
10-11 Ending Cash Balance	5,319,602	7,092,673	6,855,487	5,619,991	5,265,969	5,265,969	8,548,905	8,642,952	5,820,672	3,873,087	5,149,395	3,466,941	1,973,998	1,973,998	
09-10 Ending Cash Balance	9,183,277	8,484,051	7,091,939	6,741,666	4,951,612	6,662,885	7,008,620	7,178,705	5,391,843	4,611,012	4,772,843	4,565,906	4,266,620	4,266,620	
08-09 Ending Cash Balance	5,043,656	7,235,469	6,808,456	6,803,432	5,657,603	7,008,620	7,008,620	6,648,699	5,841,467	6,449,634	6,306,303	6,149,488	5,615,936	5,615,936	
07-08 Ending Cash Balance	6,990,724	7,617,609	8,491,989	7,924,443	7,091,057	7,494,142	7,494,142	7,603,574	7,867,450	8,159,339	8,666,446	7,876,250	6,127,860	6,127,860	
06-07 Ending Cash Balance	7,545,463	9,016,217	7,926,666	7,534,165	6,607,509	7,181,543	7,181,543	7,839,471	8,785,871	7,805,404	8,059,412	7,117,383	5,024,963	5,024,963	
05-06 Ending Cash Balance	8,948,191	10,486,486	9,698,074	9,185,461	8,260,447	9,119,156	9,119,156	9,350,978	10,447,865	8,676,927	9,054,003	7,808,866	5,852,697	5,852,697	
04-05 Ending Cash Balance	9,890,036	11,367,350	9,839,561	11,064,009	8,333,970	8,965,415	9,220,277	10,439,387	9,238,630	8,847,071	9,890,651	7,434,676	7,434,676	7,434,676	

[Signature]
District authorizing signature

Lakeside Union Elementary
68189 EG

2018-19 General Fund Cashflows

Actuals to end of the month of:
04/30/2018

Line	Account	Actuals to end of the month of: 04/30/2018												Totals up to June 30th 2018-19 ADOPTED BUDGET			
		Beginning Balances	July	August	September	October	November	December 15th	December 31st	January	February	March	April		May	June	
Beginning Cash Balance		\$ 9,213,024	\$ 8,712,579	\$ 9,444,463	\$ 9,444,463	\$ 8,955,281	\$ 6,702,223	\$ 5,072,892	\$ 3,245,459	\$ 3,331,344	\$ 8,152,361	\$ 6,422,791	\$ 5,999,971	\$ 7,395,996	\$ 6,993,509	\$ 9,213,024	\$ 9,213,024
Total Cash Inflows - CY Revenues		\$ -	\$ 1,428,186	\$ 1,428,186	\$ 2,570,735	\$ 2,570,735	\$ 2,570,735	\$ 3,095,602	\$ 1,412,571	\$ 1,386,361	\$ 2,570,735	\$ 2,570,735	\$ 2,570,735	\$ 2,570,735	\$ 2,570,735	\$ 28,863,717	\$ 28,863,717
1	8000-8099 LCFF Sources																
2	8011 LCFF																
3	8021-8047 Property Taxes		22,195	102,972	127,896	129,816	317,195	3,095,602	1,412,571	1,386,361	158,028	1,412,571	2,871,780	993,506	1,412,571	9,411,620	9,411,620
3.1	8012 EPA															5,650,284	5,650,284
3.5	8047 RDA Residual Balance & CRD															221,390	221,390
4	8096 Charter in Lieu Taxes			(42,337)	(64,675)	(66,450)	(66,450)	(66,450)								(606,836)	(606,836)
4.5	8097 Special Education - Prop Tax Transfer															310,445	310,445
5	Multiple Other RL Sources																
6	8000-8099 Subtotal LCFF Sources		1,450,381	1,488,820	4,026,526	2,844,101	2,831,480	3,039,153	3,983,306	4,096,245	2,672,313	3,933,912	5,470,013	3,514,847	4,799,525	43,950,620	43,950,620
7	8100-8299 Federal Revenues																
8	8100-8299 Federal Revenues																
9	8181&8182 Special Education																
10	8110 Impact Aid																
11	8285 9068 Assets - Pass Through																
11.1	8290 3010&25 Title I - Fed Cash Mgmt System																
11.2	8290 4035 Title II - Fed Cash Mgmt System																
11.3	8290 4201&03 Title III - Fed Cash Mgmt System																
12	Multiple Other Federal		2,201	2,157	23,798	6,281	8,664	5,577		7,907	5,287	13,788	14,376	8,672	28,245	126,952	126,952
13	8100-8299 Subtotal Federal Revenues		2,201	2,157	23,798	49,001	31,679	13,978	214,501	7,907	9,480	305,341	14,376	10,343	350,183	1,034,944	1,034,944
14																	
15	8300-8599 Other State Revenues																
16	8311 6500&10 PA Sp. Ed (SDUSD, Poway & Infant)																
17	Multiple OTHER PA Recompensations and Adjustments		37,065	37,065	66,717	66,717	66,717	66,717	66,717	66,717	66,717	66,717	66,717	66,717	66,717	741,301	741,301
18	8550 1819 One-time Discretionary																
19	8550 Mandate Block Grant																
20	8550 Lottery																
21	8590 Educator Effectiveness																
22	Multiple Other State		(76,496)	(76,469)	296,094	298,605	380,237	153,709		438,497	102,306	83,334	16,489	111,073	416,026	2,144,399	2,144,399
23	8300-8599 Subtotal Other State Revenues		(39,431)	(39,404)	362,812	366,322	446,954	153,709	635,628	756,542	169,023	150,051	903,438	746,701	462,743	5,095,088	5,095,088
24	8600-8799 Other Local Revenues																
30	8782 9025 ROP - Pass Through																
32	8677 9055 ASES - Pass Through																
33	8792 SPED PA Special Education - Pass Through		140,251	140,251	252,451	252,451	252,451	252,451	252,451	252,451	252,451	252,451	252,451	252,451	252,451	488,333	488,333
34	Multiple Other Local		4,406	14,594	38,874	35,076	31,569	96,045		122,922	114,641	59,146	79,325	426,753	824,539	1,847,890	1,847,890
35	8600-8799 Subtotal Other Local Revenues		144,657	154,845	291,325	287,527	284,020	96,045	252,451	375,373	727,000	450,023	331,776	679,205	1,076,990	5,151,238	5,151,238
36																	
37	8900-8998 Transfers In & Other Sources																
38																	
39	8000-8998 Total Cash Inflows - CY Revenues		1,557,808	1,606,418	4,704,459	3,346,951	3,594,134	3,302,865	5,085,885	5,236,067	3,577,816	4,839,327	6,719,603	4,951,095	6,709,441	55,231,869	55,231,869
40																	
41	1000-7998 Cash Outflows - CY Expenditures																
42	1000-3999 Salaries & Benefits																
43	1000-3999 Certificated		196,037	231,787	2,331,371	2,328,938	2,367,287	2,355,605		2,357,499	2,431,182	2,415,201	2,438,735	2,397,184	2,583,310	24,435,156	24,435,156
44	2000-2999 Classified		311,446	391,454	668,440	738,548	742,653	717,913		726,618	745,498	768,146	737,509	735,871	829,087	8,113,183	8,113,183
45	3000-3999 Benefits		881,985	914,441	1,453,343	1,465,895	1,510,005	1,574,270		1,557,311	1,581,873	1,597,039	1,563,408	1,556,073	964,555	16,620,188	16,620,188
46	1000-3999 Subtotal Salaries & Benefits		1,389,468	1,537,682	4,453,154	4,534,371	4,619,955	4,647,788		4,641,428	4,758,553	4,780,386	4,739,652	4,689,128	4,376,952	49,168,527	49,168,527
47																	
48	4000-7998 Other Expenditures																
49	4000-4999 Supplies		21,791	82,624	195,883	336,196	140,754	203,243		146,462	101,560	149,811	111,659	128,800	202,605	1,824,388	1,824,388
50	5000-5999 Utilities		105,810	136,591	128,442	131,555	106,380	81,775		147,925	73,491	73,095	79,968	96,839	126,638	1,289,508	1,289,508
51	6000-6999 Other Services (Excl. Utilities)		73,360	170,079	513,333	595,887	212,141	197,312		334,216	373,782	359,856	301,898	428,002	738,016	4,297,882	4,297,882
52	6000-6999 Capital									145,000				415	(415)	435,000	435,000
53	7000-7998 Pass Through Revenues																
54	4000-7998 Transfers Out, Other Uses & Outgo																
55	4000-7998 Subtotal Other Expenditures		203,961	399,294	995,204	1,055,638	603,709	482,330		773,603	548,853	582,762	483,524	654,056	920,225	(146,519)	(146,519)
56	1000-7998 Total Cash Outflows - CY Expenditures		1,590,429	1,926,986	5,438,358	5,600,009	5,223,664	5,130,118		5,415,031	5,307,406	5,363,148	5,233,176	5,343,184	5,297,277	56,868,786	56,868,786

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	2018-19 ADOPTED BUDGET
58 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ -															
60 9200-9299 * Receivables (Excl. deferrals listed below)	3,603,557		1,414,295	606,561											2,020,856	
61 9200-9299 Deferrals - Principal Apportionment	-															
64 9200-9299 Receivables - Lottery	255,866														255,866	
65 9300-9319 Temporary Loans / Due From	-															
66 9320-9499 Other Assets	-															
67																
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 3,859,423	\$ 255,866	\$ 1,414,295	\$ 606,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,276,722	
69																
70 9500-9659 Current Liabilities	\$ 3,030,078	\$ (723,688)	\$ (361,844)	\$ (361,844)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,447,377)	
71 9600-9699 * Payables																
72 9600-9699 Deferred Revenues																
73																
74 9500-9659 Change in Current Liabilities	\$ 3,030,078	\$ (723,688)	\$ (361,844)	\$ (361,844)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,447,377)	
75																
76 Multiple Other Activity																
77 9733 Audit Adjustments																
78 9735 Other Restatements																
79 7999 Expense Suspense																
80 8899 Revenue Suspense																
81 9910 Payroll Suspense																
82 Treasury Reconciling Items																
83																
84 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85																
86 Ending Balance WITHOUT Borrowing	\$ 8,712,579	\$ 9,444,463	\$ 8,955,281	\$ 8,955,281	\$ 6,702,223	\$ 5,072,892	\$ 3,245,459	\$ 8,331,344	\$ 8,152,361	\$ 6,422,791	\$ 5,898,871	\$ 7,385,388	\$ 6,993,309	\$ 8,405,472	\$ 8,405,472	\$ 9,657,493
87																
88 Multiple Borrowing Activity																
89																
90 8640 TRAN / TIF Principal Amounts																
91 8680 TRAN / TIF Premium																
92 5900 TRAN / TIF Insurance Cost & Interest																
93 9135 & 9640 TRAN / TIF Repayment																
94 8600-9619 Temporary Loans / Due To																
95 9623-9649 Other Liabilities (Excluding TRANS)																
96																
97 Multiple Total Borrowing Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98																
99 9110 Ending Cash Balance	\$ 8,712,579	\$ 9,444,463	\$ 8,955,281	\$ 8,955,281	\$ 6,702,223	\$ 5,072,892	\$ 3,245,459	\$ 8,331,344	\$ 8,152,361	\$ 6,422,791	\$ 5,898,871	\$ 7,385,388	\$ 6,993,309	\$ 8,405,472	\$ 8,405,472	\$ 9,657,493

17-18 Ending Cash Balance	9,455,984	10,104,035	9,877,013	9,877,013	9,229,359	7,325,155	5,604,721	10,282,298	10,146,864	8,751,012	8,358,845	8,935,581	8,248,811	9,213,024	
16-17 Ending Cash Balance	8,036,509	9,914,152	9,279,768	9,279,768	7,994,164	6,223,478	5,434,688	9,958,170	9,390,457	8,049,572	8,910,754	8,823,826	8,655,728	9,194,658	
15-16 Ending Cash Balance	5,873,130	6,090,735	5,438,291	5,438,291	4,531,810	3,497,803	3,253,700	6,824,856	7,498,620	6,447,752	6,824,856	7,066,466	6,424,871	7,345,946	
14-15 Ending Cash Balance	6,610,286	6,939,718	6,641,918	6,641,918	4,630,763	3,497,803	3,497,903	5,385,810	5,280,061	3,858,395	3,613,021	3,994,115	2,921,920	4,291,640	
13-14 Ending Cash Balance	5,191,497	6,701,509	6,852,207	6,852,207	4,712,553	3,847,059	3,847,059	6,655,893	6,655,893	5,686,474	6,137,217	5,894,090	3,170,180	2,963,873	
12-13 Ending Cash Balance	6,114,088	8,048,065	7,731,125	7,731,125	2,941,322	2,608,731	2,608,731	4,272,441	4,299,254	2,639,481	3,196,592	2,438,281	1,260,684	1,823,052	
11-12 Ending Cash Balance	2,692,835	5,388,262	6,668,369	6,668,369	3,879,210	3,443,674	3,443,674	4,249,999	7,143,189	5,045,748	5,045,748	5,045,748	3,898,141	1,973,838	
10-11 Ending Cash Balance	5,319,602	7,082,673	6,855,487	6,855,487	5,619,891	5,285,669	5,285,669	8,546,865	8,642,952	8,820,672	8,820,672	8,820,672	5,149,395	3,466,941	
09-10 Ending Cash Balance	9,183,277	8,464,051	7,091,938	7,091,938	6,741,688	4,951,612	4,951,612	6,662,885	7,178,705	5,391,543	4,611,012	4,772,843	4,665,908	4,206,620	
08-09 Ending Cash Balance	6,043,856	7,235,469	6,808,456	6,808,456	8,803,432	5,657,603	5,657,603	7,006,820	6,648,866	5,841,467	6,469,634	6,306,303	6,149,488	5,615,936	
07-08 Ending Cash Balance	6,980,724	7,617,609	8,491,589	8,491,589	7,824,443	7,091,057	7,091,057	7,484,142	7,603,574	7,867,450	8,159,339	8,866,446	7,878,250	6,127,860	
06-07 Ending Cash Balance	7,545,463	9,016,217	7,926,866	7,926,866	7,534,185	6,607,609	6,607,609	7,181,543	7,839,471	8,785,871	7,805,004	8,059,412	7,117,383	5,024,983	
05-06 Ending Cash Balance	8,948,191	10,466,486	9,688,074	9,688,074	9,185,461	8,280,447	8,280,447	9,119,156	9,350,978	10,447,865	8,676,827	9,054,003	7,806,866	5,852,697	
04-05 Ending Cash Balance	9,890,036	11,387,350	9,839,561	9,839,561	11,084,006	8,333,970	8,333,970	8,965,415	9,220,277	10,439,367	9,238,830	8,947,071	9,689,651	7,434,676	

Deborah
District Authorizing Signature

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)	EDF No.
1000 - Certificated Salaries	23,774,390.00	301	14,356.00	303	23,760,034.00	305	94,759.00		307	23,665,275.00	309
2000 - Classified Salaries	8,175,844.00	311	322,492.00	313	7,853,352.00	315	900,505.00		317	6,952,847.00	319
3000 - Employee Benefits	15,393,190.00	321	341,599.00	323	15,051,591.00	325	602,025.00		327	14,449,566.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,854,348.00	331	60,109.00	333	1,794,239.00	335	663,234.00		337	1,131,005.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,214,802.00	341	30,447.00	343	6,184,355.00	345	639,962.00		347	5,544,393.00	349
TOTAL					54,643,571.00	365			TOTAL	51,743,086.00	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.

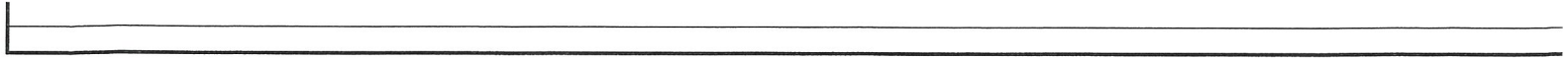
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDF No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 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	393
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.			
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.			63.80%
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)	63.80%
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)	51,743,086.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



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)	EDF No.
1000 - Certificated Salaries	24,435,156.00	301	15,151.00	303	24,420,005.00	305	102,679.00		307	24,317,326.00	309
2000 - Classified Salaries	8,113,183.00	311	317,659.00	313	7,795,524.00	315	884,977.00		317	6,910,547.00	319
3000 - Employee Benefits	16,620,188.00	321	350,869.00	323	16,269,319.00	325	643,881.00		327	15,625,438.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,824,388.00	331	50,878.00	333	1,773,510.00	335	590,167.00		337	1,183,343.00	339
5000 - Services. . . & 7300 - Indirect Costs	5,440,871.00	341	15,943.00	343	5,424,928.00	345	627,338.00		347	4,797,590.00	349
TOTAL					55,683,286.00	365			TOTAL	52,834,244.00	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	EDF 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	393
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.			
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.			65.30%
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)	65.30%
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).	52,834,244.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	59,661,139.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,594,513.00
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	16,984.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	124,372.00
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	134,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	526,130.00
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)				801,986.00
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	353,207.00
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)				56,617,847.00

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)		5,986.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,457.32
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.)	50,607,561.49	9,678.62
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)	50,607,561.49	9,678.62
B. Required effort (Line A.2 times 90%)	45,546,805.34	8,710.76
C. Current year expenditures (Line I.E and Line II.B)	56,617,847.00	9,457.32
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) 2,904,457.00
- 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) 47,085,626.00

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) 6.17%

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. 239,719.00

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)	4,384,017.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	689,010.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,000.00
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)	276,441.91
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)	1,500.85
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)	239,719.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,129,250.76
9. Carry-Forward Adjustment (Part IV, Line F)	674,770.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,804,020.76

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	39,887,888.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,775,570.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,423,228.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,484.00
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)	490,450.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	16,000.00
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)	35,125.00
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)	15,358.00
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)	4,203,978.09
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)	72,699.15
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)	239,719.00
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)	2,011,055.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,463,241.00
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)	58,653,795.24

**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) 8.74%

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) 9.90%

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>5,129,250.76</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,217,341.24</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 (9.67%) times Part III, Line B18); zero if negative	<u>674,770.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.67%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>674,770.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>674,770.00</u>

Approved indirect cost rate: 9.67%
Highest rate used in any program: 9.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	695,384.00	67,244.00	9.67%
01	3310	941,097.00	91,004.00	9.67%
01	3315	53,196.00	5,143.00	9.67%
01	3320	140,272.00	13,564.00	9.67%
01	3345	398.00	38.00	9.55%
01	3385	29,196.00	2,823.00	9.67%
01	4035	95,972.00	9,281.00	9.67%
01	4201	5,200.00	104.00	2.00%
01	4203	29,223.00	584.00	2.00%
01	4510	50,830.00	4,915.00	9.67%
01	6264	170,709.00	16,507.00	9.67%
01	6500	8,409,981.00	813,240.00	9.67%
01	6510	689,334.00	51,967.00	7.54%
01	6512	89,956.00	8,698.00	9.67%
01	9010	759,613.00	27,684.00	3.64%
12	6105	230,597.00	22,298.00	9.67%
13	5310	2,158,241.00	138,294.00	6.41%

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	3,119,622.10		410,723.35	3,530,345.45
2. State Lottery Revenue	8560	811,632.00		285,898.00	1,097,530.00
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	(2,000,000.00)	2,000,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		1,931,254.10	2,000,000.00	696,621.35	4,627,875.45
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	33,502.00			33,502.00
2. Classified Salaries	2000-2999	30,607.00			30,607.00
3. Employee Benefits	3000-3999	12,395.00			12,395.00
4. Books and Supplies	4000-4999	221,804.00		374,012.00	595,816.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	143,078.00			143,078.00
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				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
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)		441,386.00	0.00	374,012.00	815,398.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,489,868.10	2,000,000.00	322,609.35	3,812,477.45
D. COMMENTS:					

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.

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	43,541,389.00	2.61%	44,679,164.00	2.62%	45,849,637.00
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	2,657,904.00	-65.39%	919,995.00	0.12%	921,090.00
4. Other Local Revenues	8600-8799	1,433,916.00	0.12%	1,435,596.00	0.12%	1,437,265.00
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	(8,121,186.00)	4.31%	(8,471,156.00)	3.54%	(8,770,690.00)
6. Total (Sum lines A1 thru A5c)		39,632,023.00	-2.39%	38,683,599.00	2.26%	39,557,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,498,605.00		19,878,096.00
b. Step & Column Adjustment				379,491.00		386,923.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,498,605.00	1.95%	19,878,096.00	1.95%	20,265,019.00
2. Classified Salaries						
a. Base Salaries				4,851,121.00		4,916,020.00
b. Step & Column Adjustment				69,214.00		70,155.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,315.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,851,121.00	1.34%	4,916,020.00	1.43%	4,986,175.00
3. Employee Benefits	3000-3999	10,586,755.00	6.98%	11,325,802.00	5.38%	11,935,026.00
4. Books and Supplies	4000-4999	792,214.00	9.67%	868,832.00	2.80%	893,147.00
5. Services and Other Operating Expenditures	5000-5999	4,061,451.00	0.34%	4,075,395.00	3.37%	4,212,682.00
6. Capital Outlay	6000-6999	435,000.00	-65.52%	150,000.00	33.33%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,160,667.00)	3.36%	(1,199,665.00)	3.23%	(1,238,415.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		39,064,479.00	2.43%	40,014,480.00	3.10%	41,253,634.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		567,544.00		(1,330,881.00)		(1,696,332.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,744,507.94		9,312,051.94		7,981,170.94
2. Ending Fund Balance (Sum lines C and D1)		9,312,051.94		7,981,170.94		6,284,838.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	946,732.00		946,732.00		946,732.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,706,064.00		1,752,423.00		1,792,655.00
2. Unassigned/Unappropriated	9790	6,574,255.94		5,197,015.94		3,460,451.94
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,312,051.94		7,981,170.94		6,284,838.94

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	1,706,064.00		1,752,423.00		1,792,655.00
c. Unassigned/Unappropriated	9790	6,574,255.94		5,197,015.94		3,460,451.94
(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	232.97				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,280,552.91		6,949,438.94		5,253,106.94

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.

The other adjustments for classified salaries is to remove one-time retro costs in 2019/20 for classified managers paid in 2018/19

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	310,445.00	0.00%	310,445.00	0.00%	310,445.00
2. Federal Revenues	8100-8299	2,382,472.00	0.00%	2,382,472.00	0.00%	2,382,472.00
3. Other State Revenues	8300-8599	3,094,437.00	2.02%	3,156,983.00	2.47%	3,234,916.00
4. Other Local Revenues	8600-8799	3,772,692.00	1.91%	3,844,781.00	-6.24%	3,604,781.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,121,186.00	4.31%	8,471,156.00	3.54%	8,770,690.00
6. Total (Sum lines A1 thru A5c)		17,681,232.00	2.74%	18,165,837.00	0.76%	18,303,304.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,936,551.00		4,975,089.00
b. Step & Column Adjustment				98,548.00		99,316.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(60,010.00)		(338,312.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,936,551.00	0.78%	4,975,089.00	-4.80%	4,736,093.00
2. Classified Salaries						
a. Base Salaries				3,262,062.00		3,308,905.00
b. Step & Column Adjustment				46,843.00		47,526.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,262,062.00	1.44%	3,308,905.00	1.44%	3,356,431.00
3. Employee Benefits	3000-3999	6,033,433.00	8.43%	6,541,889.00	4.83%	6,858,049.00
4. Books and Supplies	4000-4999	1,032,174.00	-8.14%	948,119.00	-6.27%	888,700.00
5. Services and Other Operating Expenditures	5000-5999	1,525,939.00	3.37%	1,577,409.00	0.18%	1,580,171.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,014,148.00	3.36%	1,048,223.00	3.23%	1,082,081.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,804,307.00	3.34%	18,399,634.00	0.55%	18,501,525.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(123,075.00)		(233,797.00)		(198,221.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		561,463.66		438,388.66		204,591.66
2. Ending Fund Balance (Sum lines C and D1)		438,388.66		204,591.66		6,370.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	438,388.81		204,592.00		6,371.00
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	(0.15)		(0.34)		(0.34)
f. Total Components of Ending Fund Balance		438,388.66		204,591.66		6,370.66
(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.						
The certificated adjustments is to reduce expenditures in NGSS Grant for sub release and stipends in 19/20, the final year of the grant. FY 20/21 removes all NGSS expenses.						

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	43,851,834.00	2.59%	44,989,609.00	2.60%	46,160,082.00
2. Federal Revenues	8100-8299	2,502,472.00	0.00%	2,502,472.00	0.00%	2,502,472.00
3. Other State Revenues	8300-8599	5,752,341.00	-29.12%	4,076,978.00	1.94%	4,156,006.00
4. Other Local Revenues	8600-8799	5,206,608.00	1.42%	5,280,377.00	-4.51%	5,042,046.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		57,313,255.00	-8.81%	56,849,436.00	1.78%	57,860,606.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,435,156.00		24,853,185.00
b. Step & Column Adjustment				478,039.00		486,239.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(60,010.00)		(338,312.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,435,156.00	1.71%	24,853,185.00	0.60%	25,001,112.00
2. Classified Salaries						
a. Base Salaries				8,113,183.00		8,224,925.00
b. Step & Column Adjustment				116,057.00		117,681.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,315.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,113,183.00	1.38%	8,224,925.00	1.43%	8,342,606.00
3. Employee Benefits	3000-3999	16,620,188.00	7.51%	17,867,691.00	5.18%	18,793,075.00
4. Books and Supplies	4000-4999	1,824,388.00	-0.41%	1,816,951.00	-1.93%	1,781,847.00
5. Services and Other Operating Expenditures	5000-5999	5,587,390.00	1.17%	5,652,804.00	2.48%	5,792,853.00
6. Capital Outlay	6000-6999	435,000.00	-65.52%	150,000.00	33.33%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(146,519.00)	3.36%	(151,442.00)	3.23%	(156,334.00)
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)		56,868,786.00	2.72%	58,414,114.00	2.30%	59,755,159.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		444,469.00		(1,564,678.00)		(1,894,553.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,305,971.60		9,750,440.60		8,185,762.60
2. Ending Fund Balance (Sum lines C and D1)		9,750,440.60		8,185,762.60		6,291,209.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740	438,388.81		204,592.00		6,371.00
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	946,732.00		946,732.00		946,732.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,706,064.00		1,752,423.00		1,792,655.00
2. Unassigned/Unappropriated	9790	6,574,255.79		5,197,015.60		3,460,451.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,750,440.60		8,185,762.60		6,291,209.60

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	1,706,064.00		1,752,423.00		1,792,655.00
c. Unassigned/Unappropriated	9790	6,574,255.94		5,197,015.94		3,460,451.94
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.15)		(0.34)		(0.34)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	232.97		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)						
		8,280,552.76		6,949,438.60		5,253,106.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		14.56%		11.90%		8.79%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,961.43		4,961.43		4,961.43
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)	56,868,786.00			58,414,114.00		59,755,159.00
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)	56,868,786.00			58,414,114.00		59,755,159.00
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)	1,706,063.58			1,752,423.42		1,792,654.77
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)	1,706,063.58			1,752,423.42		1,792,654.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

**Multi-Year Projection Assumptions Sheet
2018-19 Adopted Budget**

Lakeside Union Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2018-19	FY 2019-20	FY 2020-21	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
COLA - (SSC Dartboard)	Informational	2.71%	2.570%	2.670%	
COLA - (DOF)	Used in Calc	2.71%	2.570%	2.670%	
Gap Funding - (SSC)	Informational	100.00%	-	-	
Gap Funding - (DOF)	District	100.00%	-	-	
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.58%	3.36%	3.23%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$146	\$146	\$146	
	Restricted	\$48	\$48	\$48	
Current Interest Rate - (SD County Treasurer's Office)	Informational	3.15%	3.40%	3.50%	
Property Taxes (% increase)	(District Input)				
Projected Budget Reduction (enter amt. as a positive; this will be included as part of the expenditures)	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 29,701,492	\$ 30,871,965	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 5,650,285	\$ 5,650,285	
Average Daily Attendance (ADA) Projections	(District Input)	4,961.43	4,961.43	4,961.43	
	% Change		0.00%	0.00%	
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)	2.00%	2.00%	
Certificated Pupil Support	1200	(District Input)	2.00%	2.00%	
Certificated Supervisor & Admin	1300	(District Input)	1.50%	1.50%	
Other Certificated	1900	(District Input)	0.00%	0.00%	
Instructional Aides	2100	(District Input)	1.50%	1.50%	
Classified Support	2200	(District Input)	1.50%	1.50%	
Classified Supervisor & Admin	2300	(District Input)	1.50%	1.50%	
Clerical, Technical, & Office Staff	2400	(District Input)	1.50%	1.50%	
Other Classified	2900	(District Input)	0.91%	0.91%	
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)	0.00%	0.00%	
Certificated Increases		(District Input)	0.00%	0.00%	
Classified Increases		(District Input)	0.00%	0.00%	
Benefits:					
STRS	3100-3102		16.28%	18.13%	
PERS	3200-3202		18.062%	20.80%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	3.50%	3.50%	
State Unemployment	3500-3502		0.05%	0.05%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	1.63%	
OPEB Allocated Costs (% increase)	*3711-3712	(District Input)	2.00%	2.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	2.00%	2.00%	
			Unrestricted	Restricted	Combined
FY 2018-19 General Fund Beginning Balances (District Input)		\$	8,744,508	\$ 561,464	\$ 9,305,972

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

**Lakeside Union Elementary
Multi-Year Projections Summary Report
2018-19 Adopted Budget**

DESCRIPTION	OBJECT CODE	FY 2018-19 Current (Base Year)			FY 2019-20 First Projected Year			FY 2020-21 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1	\$8,744,508	\$561,464	\$9,305,972	\$9,312,052	\$436,389	\$9,750,441	\$7,981,170	\$204,592	\$8,185,762
B	Revenues									
1.	Revenue Limit Sources	43,541,389	310,445	43,851,834	44,679,164	310,445	44,989,609	45,849,637	310,445	46,160,082
2.	Federal Revenues	120,000	2,382,472	2,502,472	120,000	2,382,472	2,502,472	120,000	2,382,472	2,502,472
3.	Other State Revenues	2,657,904	3,094,437	5,752,341	919,995	3,156,983	4,076,978	921,090	3,234,916	4,156,006
4.	Other Local Revenues	1,433,916	3,772,692	5,206,608	1,435,596	3,844,781	5,280,377	1,437,265	3,604,781	5,042,046
5	Total Revenues	47,753,209	9,560,046	57,313,255	47,154,755	9,694,681	56,849,436	48,327,992	9,532,614	57,860,606
	Beginning Balance & Revenue (A+B)	\$56,497,717	\$10,121,510	\$66,619,227	\$56,466,807	\$10,133,070	\$66,599,876	\$56,509,163	\$9,737,206	\$66,046,369
C	Expenditures									
1.	Certificated Salaries	19,498,605	4,936,551	24,435,156	19,878,096	4,975,089	24,853,185	20,265,019	4,736,093	25,001,112
2.	Classified Salaries	4,851,121	3,262,062	8,113,183	4,916,020	3,308,905	8,224,924	4,986,175	3,356,431	8,342,606
3.	Employee Benefits	10,586,755	6,033,433	16,620,188	11,325,802	6,541,889	17,867,691	11,935,026	6,858,049	18,793,075
4.	Books & Supplies	792,214	1,032,174	1,824,388	868,832	948,119	1,816,951	893,147	888,700	1,781,847
5.	Services; Other Operating Exp	4,061,451	1,525,959	5,587,390	4,075,395	1,577,409	5,652,804	4,212,682	1,580,171	5,792,853
6.	Capital Outlay	435,000	0	435,000	150,000	0	150,000	200,000	0	200,000
7.	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8.	Debt Service	0	0	0	0	0	0	0	0	0
9.	Direct Support/Indirect Costs	(1,160,867)	1,014,148	(146,519)	(1,199,665)	1,048,223	(151,442)	(1,238,415)	1,082,081	(156,334)
10.	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11.	Projected Budget Reduction	0	0	0	0	0	0	0	0	0
12	Total Expenditures:	\$39,064,479	\$17,804,307	\$56,868,786	\$40,014,480	\$18,399,634	\$58,414,114	\$41,253,634	\$18,501,525	\$59,755,159
D	Interfund Xfers/Other Sources									
1.	Transfers In	0	0	0	0	0	0	0	0	0
2.	Transfers Out	0	0	0	0	0	0	0	0	0
3.	Sources	0	0	0	0	0	0	0	0	0
4.	Uses	0	0	0	0	0	0	0	0	0
5.	Contributions	(8,121,186)	8,121,186	0	(8,471,156)	8,471,156	0	(8,770,690)	8,770,690	0
E	Net Increase (Decrease) In Fund Balance	\$567,544	(\$123,075)	\$444,469	(\$1,330,881)	(\$233,797)	(\$1,564,678)	(\$1,696,332)	(\$198,221)	(\$1,894,533)
F	Ending Balance	\$9,312,052	\$438,389	\$9,750,441	\$7,981,170	\$204,592	\$8,185,762	\$6,284,839	\$6,371	\$6,291,210
1.	Revolving Cash	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
2.	Other Reserves	0	0	0	0	0	0	0	0	0
3.	Restricted	0	438,389	438,389	0	204,592	204,592	0	6,371	6,371
4.	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5.	Other Commitments	0	0	0	0	0	0	0	0	0
6.	Other Assignments	0	0	0	0	0	0	0	0	0
6.a.	LTA Retirement Incentive	946,732	0	946,732	946,732	0	946,732	946,732	0	946,732
7.	Reserve for Economic Uncertainties	1,706,064	0	1,706,064	1,752,423	0	1,752,423	1,792,655	0	1,792,655
8.	Unassigned/unappropriated Amount	6,574,256	0	6,574,256	5,197,015	0	5,197,015	3,460,451	0	3,460,451
G	Components of Ending Fund Balance Total	\$9,312,052	\$438,389	\$9,750,441	\$7,981,170	\$204,592	\$8,185,762	\$6,284,838	\$6,371	\$6,291,209
		Reserves Percentage	14.56%	3% Calculated Reserve, or \$50,000 [greater of the two]	Reserves Percentage	11.90%	Reserves Percentage	8.79%		
		3.00%		Total Reserves		3% Calculated Difference*				
		4,961.43		FY 2018-19 Bud	\$1,706,064		\$0			
				FY 2019-20 Proj	\$1,752,423		\$0			
				FY 2020-21 Proj	\$1,792,655		\$0			
				FY 2019-20 Unappropriated Amount is:						
				FY 2020-21 Unappropriated Amount is:						

Lakeside Union Elementary
Multi-Year Projections Detail Report
2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year						% Inc
		Unrestricted		Restricted		Total Combined		
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget			
LCFF SOURCES								
State Aid - Current Year	8011	28,563,717	28,563,717	0	0	28,563,717	3.98%	
Education Protection Account State Aid	8012	5,650,285	5,650,285	0	0	5,650,285	0.00%	
State Aid Prior Years	8019	0	0	0	0	0	0.00%	
Tax Relief Subv-Homeowners' Exemptions	8021	61,876	61,876	0	0	61,876	0.00%	
Tax Relief Subvention - Timber Yield Tax	8022	0	0	0	0	0	0.00%	
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0	0	0	0	0	0.00%	
County & District Taxes - Secured Roll	8041	8,832,043	8,832,043	0	0	8,832,043	0.00%	
County & District Taxes - Unsecured Roll	8042	269,783	269,783	0	0	269,783	0.00%	
County & District Taxes - Prior Year Taxes	8043	(1,787)	(1,787)	0	0	(1,787)	0.00%	
County & District Taxes - Supplemental Taxes	8044	727,392	727,392	0	0	727,392	0.00%	
County & District Taxes - ERAF	8045	(77,687)	(77,687)	0	0	(77,687)	0.00%	
County & District Taxes -Comm Redev. Funds	8047	221,390	221,390	0	0	221,390	0.00%	
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0	0	0	0	0	0.00%	
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0	0	0	0	0	0.00%	
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0	0	0	0	0	0.00%	
LESS: Non LCFF - (50%) Adj	8089	0	0	0	0	0	0.00%	
SUBTOTAL, LCFF Sources		44,247,012	44,247,012	0	0	44,247,012	2.57%	
LCFF TRANSFERS								
Unrestricted LCFF Transfers - CY	8091	0	0	0	0	0	2.57%	
Transfer to Charter Schools in Lieu of Property Taxes	8096	(705,623)	(705,623)	0	0	(705,623)	0.00%	
Property Taxes Transfers	8097	0	0	310,445	310,445	310,445	0.00%	
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0	0	0.00%	
TOTAL, LCFF Transfers		43,541,389	43,541,389	310,445	310,445	43,851,834	2.59%	
FEDERAL REVENUE								
Maintenance and Operations	8110	120,000	120,000	0	0	120,000	0.00%	
Special Education Entitlement	8181	0	0	1,241,686	1,241,686	1,241,686	0.00%	
SPED Discretionary Grants	8182	0	0	155,832	155,832	155,832	0.00%	
Child Nutrition Programs	8220	0	0	0	0	0	0.00%	
Donated Food Commodities	8221	0	0	0	0	0	0.00%	
Forest Reserve Funds	8260	0	0	0	0	0	0.00%	
Flood Control Funds	8270	0	0	0	0	0	0.00%	
Wildlife Reserve Funds	8280	0	0	0	0	0	0.00%	
FEMA	8281	0	0	0	0	0	0.00%	
Interagency Contracts between LEAS	8285	0	0	0	0	0	0.00%	
Pass-thru Rev. from Federal Sources	8287	0	0	0	0	0	0.00%	
All Other Federal Revenue	8290	0	0	984,954	984,954	984,954	0.00%	
TOTAL, Federal Revenue		120,000	120,000	2,382,472	2,382,472	2,502,472	0.00%	

Lakeside Union Elementary
Multi-Year Projections Detail Report
2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year										% Inc		
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		Adopted Budget	Adjusted Adopted Budget
OTHER STATE REVENUE														
Other State Apportionment - Cur Year	8511	0	0	741,301	0	741,301	0	741,301	0	741,301	0	741,301	2.57%	
Other State Apportionment - Prior Year	8319	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Child Nutrition Programs	8520	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Mandated Costs Reimbursements	8550	1,861,330	1,861,330	0	0	0	0	0	0	0	0	1,861,330	-91.69%	
Lottery - Unrestricted and Instructional Materials	8560	756,574	756,574	248,737	248,737	0	0	248,737	248,737	0	0	1,005,311	-4.26%	
Tax Relief Subv - Homeowners' Exemptions	8575	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Tax Relief Subv - Other/In-Lieu Taxes	8576	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Pass-Through from State Sources	8587	0	0	0	0	0	0	0	0	0	0	0	0.00%	
All Other State Revenue	8590	40,000	40,000	2,104,399	2,104,399	0	0	2,104,399	2,104,399	0	0	2,144,399	2.57%	
TOTAL, Other State Revenue		2,657,904	2,657,904	3,094,437	3,094,437	0	0	3,094,437	3,094,437	0	0	5,752,341	-29.12%	
OTHER LOCAL REVENUE														
Other Restricted Levies - Secured Roll	8615	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Other Restricted Levies - Unsecured Roll	8616	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Other Restricted Levies - Prior Years' Taxes	8617	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Other Restricted Levies - Supplemental Taxes	8618	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Non-Ad Valorem Taxes - Parcel Taxes	8621	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Non-Ad Valorem Taxes - Others	8622	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Community Rdlvpmnt. Funds Not Subj To LCFF Deduction	8625	0	0	173,974	173,974	0	0	173,974	173,974	0	0	173,974	0.00%	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Sales - Sale of Equipment/Supplies	8631	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Sales - Sale of Publications	8632	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Sales - Food Service Sales	8634	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Sales - All Other Sales	8639	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Leases and Rentals	8650	50,000	50,000	0	0	0	0	50,000	50,000	0	0	50,000	3.36%	
Interest	8660	126,200	107,749	0	0	0	0	107,749	107,749	0	0	107,749	0.00%	
Net Inc/(dcr) FMV of Investments	8662	0	(18,451)	0	0	0	0	0	0	0	0	0	0.00%	
Fees and Contracts - Adult Education Fees	8671	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Fees and Contracts - Non-Resident Students	8672	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Transportation Fees From Individuals	8675	40,000	40,000	0	0	0	0	40,000	40,000	0	0	40,000	0.00%	
Interagency Revenues	8677	414,203	414,203	553,703	553,703	0	0	553,703	553,703	0	0	967,906	0.00%	
Mitigation / Development Fees	8681	0	0	0	0	0	0	0	0	0	0	0	0.00%	
All Other Fees & Contracts	8689	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Pass-Through Revenue from Local Sources	8697	0	0	0	0	0	0	0	0	0	0	0	0.00%	
All other Local Revenues	8699	821,964	821,964	240,000	240,000	0	0	240,000	240,000	0	0	1,061,964	0.00%	
Tuition	8710	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Other Transfer In	8781-8783	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Transfers of Apporntmt. - From Districts or Charter Schools	8791	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Transfers of Apporntmt. - From COE	8792	0	0	2,805,015	2,805,015	0	0	2,805,015	2,805,015	0	0	2,805,015	2.57%	
Transfers of Apporntmt. - From JPAs	8793	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Transfers from All Others	8799	0	0	0	0	0	0	0	0	0	0	0	0.00%	
TOTAL, Other Local Revenue		1,452,367	(18,451)	1,433,916	1,433,916	3,772,692	0	3,772,692	3,772,692	0	0	5,206,608	1.42%	
TOTAL, REVENUE		47,771,660	(18,451)	47,753,209	47,753,209	9,560,046	0	9,560,046	9,560,046	0	0	57,313,255	-0.81%	

Lakeside Union Elementary
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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year							% Inc
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100	16,233,486	16,233,486	4,801,847	4,801,847	21,035,333	21,035,333	2.00%	
Certificated Pupil Support Salaries	1200	1,168,870	1,168,870	98,085	98,085	1,266,955	1,266,955	2.00%	
Certificated Supervisors' and Administrators' Salaries	1300	2,096,249	2,096,249	36,619	36,619	2,132,868	2,132,868	1.50%	
Other Certificated Salaries	1900	0	0	0	0	0	0	0.00%	
TOTAL, Certificate Salaries		19,498,605	19,498,605	4,936,551	4,936,551	24,435,156	24,435,156	1.71%	
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	80,370	80,370	1,984,547	1,984,547	2,064,917	2,064,917	1.50%	
Classified Support Salaries	2200	1,830,596	1,830,596	732,820	732,820	2,563,416	2,563,416	1.50%	
Classified Supervisors' and Administrators' Salaries	2300	641,448	641,448	88,284	88,284	729,732	729,732	1.50%	
Clerical, Technical and Office Salaries	2400	1,696,501	1,696,501	102,441	102,441	1,798,942	1,798,942	1.50%	
Other Classified Salaries	2900	602,206	602,206	353,970	353,970	956,176	956,176	0.91%	
TOTAL, Classified Salaries		4,851,121	4,851,121	3,262,062	3,262,062	8,113,183	8,113,183	1.38%	
EMPLOYEE BENEFITS									
STRS	3101-3102	3,097,282	3,101,894	2,761,731	2,761,731	5,863,625	5,863,625	12.822%	
PERS	3201-3202	801,454	737,150	552,405	552,405	1,289,555	1,289,555	16.75%	
OASDI/Medicare/Alternative	3301-3302	639,690	681,494	335,278	335,278	1,016,772	1,016,772	1.58%	
Health & Welfare Benefits*	3401-3402	4,941,062	4,941,062	2,126,623	2,126,623	7,067,685	7,067,685	3.50%	
Unemployment Insurance	3501-3502	12,158	12,158	4,116	4,116	16,274	16,274	1.63%	
Workers' Compensation	3601-3602	405,864	405,864	124,023	124,023	529,887	529,887	3.29%	
OPEB, Allocated	3701-3702	172,510	172,510	53,246	53,246	225,756	225,756	2.00%	
OPEB, Active Employees	3751-3752	196,835	196,835	74,319	74,319	271,154	271,154	2.00%	
Other Employee Benefits	3901-3902	337,788	337,788	1,692	1,692	339,480	339,480	-3.25%	
TOTAL, Employee Benefits		10,604,643	10,586,755	6,033,433	6,033,433	16,620,188	16,620,188	7.51%	
BOOKS AND SUPPLIES									
Approved Textbooks & Core Curricula Materials	4100	2,000	2,000	260,000	260,000	262,000	262,000	3.36%	
Books and Other Reference Materials	4200	0	0	969	969	969	969	3.36%	
Materials and Supplies	4300	665,714	665,714	751,705	751,705	1,417,419	1,417,419	3.36%	
Noncapitalized Equipment	4400	1,24,500	124,500	19,500	19,500	144,000	144,000	3.36%	
Food	4700	0	0	0	0	0	0	0.00%	
TOTAL, Books And Supplies		792,214	792,214	1,032,174	1,032,174	1,824,388	1,824,388	-0.41%	
SERVICES, OTHER OPERATING EXPENSES									
Subagreements for Services	5100	0	0	190,510	190,510	190,510	190,510	3.36%	
Travel and Conferences	5200	131,978	131,978	57,431	57,431	189,409	189,409	3.36%	
Dues and Memberships	5300	24,000	24,000	699	699	24,699	24,699	3.36%	
Insurance	5400-5450	286,091	286,091	0	0	286,091	286,091	3.36%	
Operations and Housekeeping Services	5500	1,274,618	1,274,618	14,890	14,890	1,289,508	1,289,508	3.36%	
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	687,638	687,638	108,000	108,000	795,638	795,638	3.36%	
Transfers of Direct Costs	5710	1,761	1,761	(1,761)	(1,761)	0	0	0.00%	
Transfers of Direct Costs - Interfund	5750	(174,944)	(176,744)	(4,150)	(4,150)	(180,894)	(180,894)	0.00%	
Professional/Consulting Services & Operating Expenditures	5800	1,518,581	1,518,581	1,144,581	1,144,581	2,663,162	2,663,162	3.36%	
Communications	5900	313,528	313,528	15,739	15,739	329,267	329,267	3.36%	
TOTAL, Services, Other Operating Expenses		4,063,251	4,061,451	1,525,999	1,525,999	5,587,990	5,587,990	1.17%	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year							% Inc
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		
CAPITAL OUTLAY									
Land	6100	0	0	0	0	0	0	0	0.00%
Land Improvements	6170	0	0	0	0	0	0	0	0.00%
Buildings and Improvements of Buildings	6200	100,000	100,000	0	0	0	0	100,000	3.36%
Books & Media for New School Libraries/Major Expansion of	6300	0	0	0	0	0	0	0	0.00%
Equipment	6400	335,000	335,000	0	0	0	0	335,000	3.36%
Equipment Replacement	6500	0	0	0	0	0	0	0	3.36%
TOTAL, Capital Outlay		435,000	0	435,000	0	0	0	435,000	3.36%
OTHER OUTGO									
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0.00%
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0.00%
Tuition - Tuition, Excess Costs, and/or Deficit Payments. Pymnt	7141	0	0	0	0	0	0	0	0.00%
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0.00%
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To District	7221	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To COE	7222	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0	0	0	0	0.00%
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0.00%
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0.00%
Debt Service - Interest	7438	0	0	0	0	0	0	0	0.00%
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0.00%
TOTAL, Other Outgo		0	0	0	0	0	0	0	0.00%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310	(1,014,148)	(1,014,148)	1,014,148	1,014,148	0	0	0	3.36%
Transfers of Indirect Costs - Interfund	7350	(146,519)	(146,519)	0	0	0	0	(146,519)	3.36%
TOTAL, Other Outgo - Transfers of Indirect Costs		(1,160,667)	0	(1,160,667)	1,014,148	0	1,014,148	(146,519)	3.36%
PROJECTED BUDGET REDUCTION		0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES		39,084,167	(19,688)	39,064,479	17,804,307	0	17,804,307	56,868,786	2.72%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year										% Inc		
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		Adopted Budget	Adjusted Adopted Budget
A. TOTAL REVENUE SUMMARY														
1) LCF Sources	8010-8099	43,541,389	0	43,541,389	0	310,445	0	310,445	0	43,851,834	0	43,851,834	2.59%	
2) Federal Revenue	8100-8299	120,000	0	120,000	0	2,382,472	0	2,382,472	0	2,502,472	0	2,502,472	0.00%	
3) Other State Revenue	8300-8599	2,657,904	0	2,657,904	0	3,094,437	0	3,094,437	0	5,752,341	0	5,752,341	-29.12%	
4) Other Local Revenue	8600-8799	1,452,367	(18,451)	1,433,916	0	3,772,692	0	3,772,692	0	5,206,608	0	5,206,608	1.42%	
5) TOTAL REVENUE		47,771,660	(18,451)	47,753,209	0	9,560,046	0	9,560,046	0	57,313,255	0	57,313,255	-0.81%	
B. TOTAL EXPENDITURE REVENUE SUMMARY														
1) Certificated Salaries	1000-1999	19,498,605	0	19,498,605	0	4,936,551	0	4,936,551	0	24,435,156	0	24,435,156	1.71%	
2) Classified Salaries	2000-2999	4,851,121	0	4,851,121	0	3,262,062	0	3,262,062	0	8,113,183	0	8,113,183	1.38%	
3) Employee Benefits	3000-3999	10,604,643	(17,888)	10,586,755	0	6,033,433	0	6,033,433	0	16,620,188	0	16,620,188	7.51%	
4) Books and Supplies	4000-4999	792,214	0	792,214	0	1,032,174	0	1,032,174	0	1,824,388	0	1,824,388	-0.41%	
5) Svcs, other Oper. Expense	5000-5999	4,063,251	(1,800)	4,061,451	0	1,525,939	0	1,525,939	0	5,587,390	0	5,587,390	1.17%	
6) Capital Outlay	6000-6599	435,000	0	435,000	0	0	0	0	0	435,000	0	435,000	3.36%	
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,160,667)	0	(1,160,667)	0	1,014,148	0	1,014,148	0	(146,519)	0	(146,519)	3.36%	
9) Projected Budget Reduction		0	0	0	0	0	0	0	0	0	0	0	0.00%	
10) TOTAL EXPENDITURES		39,084,167	(19,688)	39,064,479	0	17,804,307	0	17,804,307	0	56,868,786	0	56,868,786	2.72%	
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES														
EXCESS/(Diff) (A5 - B10).....		8,687,493		8,688,730		(8,244,261)		(8,244,261)		444,469		444,469	-452%	
D. OTHER FINANCING SOURCES/USES														
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0	0	0	0	0.00%	
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0	0	0	0	0.00%	
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0.00%	
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0.00%	
3) Contributions	8980-8999	(8,121,186)		(8,121,186)		8,121,186		8,121,186		0		0	0.00%	
4) TOTAL OTHER FINANCING SOURCES/USES		(8,121,186)	0	(8,121,186)	0	8,121,186	0	8,121,186	0	8,121,186	0	8,121,186	0.00%	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 Base Year								% Inc
		Unrestricted		Restricted		Total Combined		Total Combined	Total Combined	
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget			
E. NET INCREASE (DECREASE) IN FUND BALANCE										
(C + D4).....		566,307	567,544	(123,075)	(123,075)	444,469	444,469			-452.03%
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance as of July 1 - Unaudited	9791	8,744,508	8,744,508	561,464	561,464	9,305,972	9,305,972			4.78%
1b) Beginning Fund Balance - Audit Adjustments	9793	0	0	0	0	0	0			0.00%
1c) Beginning Fund Balance - Other Restatements	9795	0	0	0	0	0	0			0.00%
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		9,310,815	9,312,052	438,389	438,389	9,750,441	9,750,441			-16.05%
G. COMPONENTS OF ENDING FUND BALANCE										
a) Nonspendable Revolving Cash	9711	0	85,000	0	0	85,000	85,000			0.00%
Stores	9712	0	0	0	0	0	0			0.00%
Prepared Expenditures	9713	0	0	0	0	0	0			0.00%
All Others	9719	0	0	0	0	0	0			0.00%
b) Restricted	9740	0	0	438,389	438,389	438,389	438,389			-53.33%
c) Committed - Stabilization Arrangements	9750	0	0	0	0	0	0			0.00%
Other Commitments	9760	0	0	0	0	0	0			0.00%
d) Other Assignments	9780	0	0	0	0	0	0			0.00%
d)1. LTA Retirement Incentive	9780	0	946,732	0	0	946,732	946,732			0.00%
e) Unassigned/unappropriated		1,706,064	1,706,064	0	0	1,706,064	1,706,064			2.72%
Reserve for Economic Uncertainties	9789	0	0	0	0	0	0			0.00%
Unassigned/unappropriated Amount	9790	7,604,751	6,574,256	0	0	6,574,256	6,574,256			-20.95%

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, from PV, Benefits/Sal will be applied.
** See Assumptions Sheet

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 First Projected Year								% Inc
		Unrestricted		Restricted		Total Combined		Total Combined	% Inc	
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget			
LCFF SOURCES										
State Aid - Current Year	8011	29,701,492	29,701,492	0	0	29,701,492	29,701,492	0	0	3.94%
Education Protection Account State Aid	8012	5,650,285	5,650,285	0	0	5,650,285	5,650,285	0	0	0.00%
State Aid Prior Years	8019	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subv-Homeowners' Exemptions	8021	61,876	61,876	0	0	61,876	61,876	0	0	0.00%
Tax Relief Subvention - Timber Yield Tax	8022	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0	0.00%
County & District Taxes - Secured Roll	8041	8,832,043	8,832,043	0	0	8,832,043	8,832,043	0	0	0.00%
County & District Taxes - Unsecured Roll	8042	269,783	269,783	0	0	269,783	269,783	0	0	0.00%
County & District Taxes - Prior Year Taxes	8043	(1,787)	(1,787)	0	0	(1,787)	(1,787)	0	0	0.00%
County & District Taxes - Supplemental Taxes	8044	727,392	727,392	0	0	727,392	727,392	0	0	0.00%
County & District Taxes - ERAF	8045	(77,687)	(77,687)	0	0	(77,687)	(77,687)	0	0	0.00%
County & District Taxes -Comm Redev. Funds	8047	221,390	221,390	0	0	221,390	221,390	0	0	0.00%
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0	0	0	0	0	0	0	0	0.00%
LESS: Non LCFF - (50%) Adj	8089	0	0	0	0	0	0	0	0	0.00%
SUBTOTAL, LCFF Sources		45,384,787	45,384,787	0	0	45,384,787	45,384,787	0	0	2.58%
LCFF TRANSFERS										
Unrestricted LCFF Transfers - CY	8091	0	0	0	0	0	0	0	0	2.67%
Transfer to Charter Schools in Lieu of Property Taxes	8096	(705,623)	(705,623)	0	0	(705,623)	(705,623)	0	0	0.00%
Property Taxes Transfers	8097	0	0	310,445	310,445	310,445	310,445	0	0	0.00%
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0	0	0	0	0	0.00%
TOTAL, LCFF Transfers		44,679,164	44,679,164	0	310,445	44,989,609	44,989,609	0	310,445	2.60%
FEDERAL REVENUE										
Maintenance and Operations	8110	120,000	120,000	0	0	120,000	120,000	0	0	0.00%
Special Education Entitlement	8181	0	0	1,241,686	1,241,686	1,241,686	1,241,686	0	0	0.00%
SPED Discretionary Grants	8182	0	0	155,832	155,832	155,832	155,832	0	0	0.00%
Child Nutrition Programs	8220	0	0	0	0	0	0	0	0	0.00%
Donated Food Commodities	8221	0	0	0	0	0	0	0	0	0.00%
Forest Reserve Funds	8260	0	0	0	0	0	0	0	0	0.00%
Flood Control Funds	8270	0	0	0	0	0	0	0	0	0.00%
Wildlife Reserve Funds	8280	0	0	0	0	0	0	0	0	0.00%
FEMA	8281	0	0	0	0	0	0	0	0	0.00%
Interagency Contracts between LEAS	8285	0	0	0	0	0	0	0	0	0.00%
Pass-thru Rev. from Federal Sources	8287	0	0	0	0	0	0	0	0	0.00%
All Other Federal Revenue	8290	0	0	984,954	984,954	984,954	984,954	0	0	0.00%
TOTAL, Federal Revenue		120,000	120,000	2,382,472	2,382,472	2,502,472	2,502,472	0	2,382,472	0.00%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20										% Inc			
		First Projected Year					Total Combined								
		Adopted Budget	Unrestricted Adjustment	Ajusted Adopted Budget	Adopted Budget	Restricted Adjustment	Ajusted Adopted Budget	Adopted Budget	Unrestricted Adjustment	Ajusted Adopted Budget	Adopted Budget				
OTHER STATE REVENUE															
Other State Apportionment - Cur Year	8311	0		0	760,352			760,352			760,352			760,352	2.67%
Other State Apportionment - Prior Year	8319	0		0	0			0			0			0	0.00%
Child Nutrition Programs	8520	0		0	0			0			0			0	0.00%
Mandated Costs Reimbursements	8550	0	154,598	154,598	0			0			0			154,598	0.00%
Lottery - Unrestricted and Instructional Materials	8560	724,369		724,369	238,149			238,149			238,149			962,517	0.00%
Tax Relief Subv - Homeowners' Exemptions	8575	0		0	0			0			0			0	0.00%
Tax Relief Subv - Other/In-Lieu Taxes	8576	0		0	0			0			0			0	0.00%
Pass-Through from State Sources	8587	0		0	0			0			0			0	0.00%
All Other State Revenue	8590	41,028		41,028	2,158,482			2,158,482			2,158,482			2,199,510	2.67%
TOTAL, Other State Revenue		765,397	154,598	919,995	3,156,983	0	0	3,156,983	0	0	3,156,983	0	0	4,076,978	1.94%
OTHER LOCAL REVENUE															
Other Restricted Levies - Secured Roll	8615	0		0	0			0			0			0	0.00%
Other Restricted Levies - Unsecured Roll	8616	0		0	0			0			0			0	0.00%
Other Restricted Levies - Prior Years' Taxes	8617	0		0	0			0			0			0	0.00%
Other Restricted Levies - Supplemental Taxes	8618	0		0	0			0			0			0	0.00%
Non-Ad Valorem Taxes - Parcel Taxes	8621	0		0	0			0			0			0	0.00%
Non-Ad Valorem Taxes - Others	8622	0		0	0			0			0			0	0.00%
Community Rvlpmt. Funds Not Subj To LCFE Deduction	8625	0		0	173,974			173,974			173,974			173,974	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0		0	0			0			0			0	0.00%
Sales - Sale of Equipment/Supplies	8631	0		0	0			0			0			0	0.00%
Sales - Sale of Publications	8632	0		0	0			0			0			0	0.00%
Sales - Food Service Sales	8634	0		0	0			0			0			0	0.00%
Sales - All Other Sales	8639	0		0	0			0			0			0	0.00%
Leases and Rentals	8650	51,680		51,680	0			0			0			51,680	3.23%
Interest	8660	107,749		107,749	0			0			0			107,749	0.00%
Net Inc/(dcr) FMV of Investments	8662	0		0	0			0			0			0	0.00%
Fees and Contracts - Adult Education Fees	8671	0		0	0			0			0			0	0.00%
Fees and Contracts - Non-Resident Students	8672	0		0	0			0			0			0	0.00%
Transportation Fees From Individuals	8675	40,000		40,000	0			0			0			40,000	0.00%
Interagency Revenues	8677	414,203		414,203	553,703			553,703			553,703			967,906	0.00%
Mitigation / Development Fees	8681	0		0	0			0			0			0	0.00%
All Other Fees & Contracts	8689	0		0	0			0			0			0	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0		0	0			0			0			0	0.00%
Pass-Through Revenue from Local Sources	8697	0		0	0			0			0			0	0.00%
All other Local Revenues	8699	821,964		821,964	240,000			240,000			240,000			1,061,964	-22.60%
Tuition	8710	0		0	0			0			0			0	0.00%
Other Transfer In	8781-8783	0		0	0			0			0			0	0.00%
Transfers of Apportmt. - From Districts or Charter Schools	8791	0		0	0			0			0			0	0.00%
Transfers of Apportmt. - From COE	8792	0		0	2,877,104			2,877,104			2,877,104			2,877,104	2.67%
Transfers of Apportmt. - From JPAs	8793	0		0	0			0			0			0	0.00%
Transfers from All Others	8799	0		0	0			0			0			0	0.00%
TOTAL, Other Local Revenue		1,435,596	0	1,435,596	3,844,781	0	0	3,844,781	0	0	3,844,781	0	0	5,280,377	-4.51%
TOTAL, REVENUE		47,000,157	154,598	47,154,755	9,694,681	0	0	9,694,681	0	0	9,694,681	0	0	56,849,436	1.78%

Lakeside Union Elementary
Multi-Year Projections Detail Report
2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20										% Inc	
		First Projected Year					Restricted						
		Adopted Budget	Unrestricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Total Combined		
CERTIFICATED SALARIES													
Certificated Teachers' Salaries	1100	16,558,156		16,558,156	4,897,884	(60,010)	4,837,874					21,396,030	2.00%
Certificated Pupil Support Salaries	1200	1,192,247		1,192,247	100,047		100,047					1,292,294	2.00%
Certificated Supervisors' and Administrators' Salaries	1300	2,127,693		2,127,693	37,168		37,168					2,164,861	1.50%
Other Certificated Salaries	1900	0		0	0		0					0	0.00%
TOTAL, Certificated Salaries		19,878,096	0	19,878,096	5,035,099	(60,010)	4,975,089	0	0	0	0	24,853,185	1.38%
CLASSIFIED SALARIES													
Classified Instructional Salaries	2100	81,576		81,576	2,014,315		2,014,315					2,095,891	1.50%
Classified Support Salaries	2200	1,858,055		1,858,055	743,812		743,812					2,601,867	1.50%
Classified Supervisors' and Administrators' Salaries	2300	651,070	(4,315)	646,755	89,608		89,608					736,363	1.50%
Clerical, Technical and Office Salaries	2400	1,721,949		1,721,949	103,978		103,978					1,825,926	1.50%
Other Classified Salaries	2900	607,686		607,686	357,191		357,191					964,877	0.91%
TOTAL, Classified Salaries		4,920,335	(4,315)	4,916,020	3,308,905	0	3,308,905	0	0	0	0	8,224,924	1.43%
EMPLOYEE BENEFITS													
STRS	3101-3102	3,521,613		3,521,613	3,136,961	(43,426)	3,093,535					6,615,148	6.64%
PERS	3201-3202	861,005	(779)	860,226	645,278		645,278					1,505,505	14.60%
OASDI/Medicare/Alternative	3301-3302	694,052	(331)	693,721	341,224	(2,111)	339,113					1,032,834	0.41%
Health & Welfare Benefits*	3401-3402	5,113,999		5,113,999	2,201,055		2,201,055					7,315,054	3.50%
Unemployment Insurance	3501-3502	12,382	(2)	12,380	4,189	(30)	4,159					16,539	0.80%
Workers' Compensation	3601-3602	420,072	(70)	420,002	128,277	(977)	127,300					547,303	2.46%
OPFB, Allocated	3701-3702	175,960	390	176,350	54,311	(390)	53,921					230,271	2.00%
OPFB, Active Employees	3751-3752	200,772		200,772	75,805		75,805					276,577	2.00%
Other Employee Benefits	3901-3902	344,013	(17,274)	326,739	1,722		1,722					328,461	1.84%
TOTAL, Employee Benefits		11,343,868	(18,066)	11,325,802	6,588,823	(46,934)	6,541,889	0	0	0	0	17,867,691	5.18%
BOOKS AND SUPPLIES													
Approved Textbooks & Core Curricula Materials	4100	2,067	50,000	52,067	268,736	(68,736)	200,000					252,067	3.23%
Books and Other Reference Materials	4200	0		0	1,002		1,002					1,002	3.23%
Materials and Supplies	4300	688,082		688,082	776,962	(50,000)	726,962					1,415,044	3.23%
Noncapitalized Equipment	4400	128,683		128,683	20,155		20,155					148,838	3.23%
Food	4700	0		0	0		0					0	0.00%
TOTAL, Books And Supplies		818,832	50,000	868,832	1,066,855	(118,736)	948,119	0	0	0	0	1,816,951	-1.93%
SERVICES, OTHER OPERATING EXPENSES													
Subagreements for Services	5100	0		0	196,911		196,911					196,911	3.23%
Travel and Conferences	5200	136,412		136,412	59,361		59,361					195,773	3.23%
Dues and Memberships	5300	24,806		24,806	722		722					25,529	3.23%
Insurance	5400-5450	295,704		295,704	0		0					295,704	3.23%
Operations and Housekeeping Services	5500	1,317,445		1,317,445	15,390		15,390					1,332,835	3.23%
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	710,743	(128,400)	582,343	111,629		111,629					693,971	3.23%
Transfers of Direct Costs	5710	1,761		1,761	(1,761)		(1,761)					0	0.00%
Transfers of Direct Costs - Interfund	5750	(176,744)		(176,744)	(4,150)		(4,150)					(180,894)	-2.29%
Professional/Consulting Services & Operating Expenditures	5800	1,569,605		1,569,605	1,183,039		1,183,039					2,752,644	3.23%
Communications	5900	324,063		324,063	16,268		16,268					340,330	3.23%
TOTAL, Services, Other Operating Expenses		4,203,795	(128,400)	4,075,395	1,577,409	0	1,577,409	0	0	0	0	5,652,804	2.48%

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2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20								% Inc
		First Projected Year				Restricted				
		Adopted Budget	Unrestricted Adjustment	Ajusted Adopted Budget	Total Combined	Adopted Budget	Adjustment	Ajusted Adopted Budget	Total Combined	
CAPITAL OUTLAY										
Land	6100	0	0	0	0	0	0	0	0	0.00%
Land Improvements	6170	0	0	0	0	0	0	0	0	0.00%
Buildings and Improvements of Buildings	6200	103,360	46,640	150,000	0	0	0	150,000	0	3.23%
Books & Media for New School Libraries/Major Expansion of:	6300	0	0	0	0	0	0	0	0	0.00%
Equipment	6400	346,256	(346,256)	0	0	0	0	0	0	3.23%
Equipment Replacement	6500	0	0	0	0	0	0	0	0	3.23%
TOTAL, Capital Outlay		449,616	(299,616)	150,000	0	0	0	150,000	0	3.23%
OTHER OUTGO										
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0	0.00%
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0	0.00%
Tuition - Tuition, Excess Costs, and/or Deficit Paymnts. Pymnt	7141	0	0	0	0	0	0	0	0	0.00%
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0	0.00%
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To District	7221	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To COE	7222	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To JPAs	7223	0	0	0	0	0	0	0	0	0.00%
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0	0.00%
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0	0.00%
Debt Service - Interest	7438	0	0	0	0	0	0	0	0	0.00%
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0	0.00%
TOTAL, Other Outgo		0	0	0	0	0	0	0	0	0.00%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs	7310	(1,048,223)		(1,048,223)	1,048,223			1,048,223	0	0.00%
Transfers of Indirect Costs - Interfund	7350	(151,442)		(151,442)	0			0	(151,442)	3.23%
TOTAL, Other Outgo - Transfers of Indirect Costs		(1,199,665)	0	(1,199,665)	1,048,223	0	1,048,223	1,048,223	(151,442)	3.23%
PROJECTED BUDGET REDUCTION	Assumptions	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES		40,414,877	(400,397)	40,014,480	18,625,314	(225,680)	18,399,634	58,414,114	58,414,114	2.30%

Lakeside Union Elementary
Multi-Year Projections Detail Report
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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20										% Inc	
		First Projected Year											
		Adopted Budget	Unrestricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Total Combined		
A. TOTAL REVENUE SUMMARY													
1) LCFF Sources	8010-8099	44,679,164	0	44,679,164	310,445	0	310,445	0	310,445	0	310,445	44,989,609	2.60%
2) Federal Revenue	8100-8299	120,000	0	120,000	2,382,472	0	2,382,472	0	2,382,472	0	2,382,472	2,502,472	0.00%
3) Other State Revenue	8300-8599	765,397	154,598	919,995	3,156,983	0	3,156,983	0	3,156,983	0	3,156,983	4,076,978	1.94%
4) Other Local Revenue	8600-8799	1,435,596	0	1,435,596	3,844,781	0	3,844,781	0	3,844,781	0	3,844,781	5,280,377	-4.51%
5) TOTAL REVENUE		47,000,157	154,598	47,154,755	9,694,681	0	9,694,681	0	9,694,681	0	9,694,681	56,849,436	1.78%
B. TOTAL EXPENDITURE REVENUE SUMMARY													
1) Certificated Salaries	1000-1999	19,878,096	0	19,878,096	5,035,099	(60,010)	4,975,089	0	4,975,089	0	4,975,089	24,853,185	1.38%
2) Classified Salaries	2000-2999	4,920,335	(4,315)	4,916,020	3,308,905	0	3,308,905	0	3,308,905	0	3,308,905	8,224,924	1.43%
3) Employee Benefits	3000-3999	11,343,868	(18,066)	11,325,802	6,588,823	(46,934)	6,541,889	0	6,541,889	0	6,541,889	17,867,691	5.18%
4) Books and Supplies	4000-4999	818,832	50,000	868,832	1,066,855	(118,736)	948,119	0	948,119	0	948,119	1,816,951	-1.93%
5) Svcs, other Oper. Expense	5000-5999	4,203,795	(128,400)	4,075,395	1,577,409	0	1,577,409	0	1,577,409	0	1,577,409	5,652,804	2.48%
6) Capital Outlay	6000-6599	449,616	(299,616)	150,000	0	0	0	0	0	0	0	150,000	3.23%
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0	0	0	0	0.00%
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0	0	0	0	0.00%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,199,665)	0	(1,199,665)	1,048,223	0	1,048,223	0	1,048,223	0	1,048,223	(151,442)	3.23%
9) Projected Budget Reduction		0	0	0	0	0	0	0	0	0	0	0	0.00%
10) TOTAL EXPENDITURES		40,414,877	(400,397)	40,014,480	18,625,314	(225,680)	18,399,634	(225,680)	18,399,634	(225,680)	18,399,634	58,414,114	2.30%
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER													
EXCESS/(Diff) (A5 - B10).....		6,585,280		7,140,275	(8,930,633)		(8,704,953)		(8,704,953)		(8,704,953)	(1,564,678)	0
D. OTHER FINANCING SOURCES/USES													
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0	0	0	0	0.00%
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0	0	0	0	0.00%
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0.00%
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0.00%
3) Contributions	8980-8999	(8,121,186)	(349,970)	(8,471,156)	8,121,186	349,970	8,471,156	0	8,471,156	0	8,471,156	0	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(8,121,186)	(349,970)	(8,471,156)	8,121,186	349,970	8,471,156	0	8,471,156	0	8,471,156	0	0.00%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 First Projected Year							% Inc
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		
E. NET INCREASE (DECREASE) IN FUND BALANCE									
(C + D4).....		(1,535,906)	(1,330,881)	(809,447)	(233,797)	(1,564,678)			21.08%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance as of July 1 - Unaudited	9791	9,312,052	9,312,052	438,389	438,389	9,750,441	0		-16.05%
1b) Beginning Fund Balance - Audit Adjustments	9793		0		0	0	0		0.00%
1c) Beginning Fund Balance - Other Restatements	9795		0		0	0	0		0.00%
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		7,776,145	7,981,170	(371,058)	204,592	8,185,762			-23.14%
G. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable Revolving Cash	9711		85,000			85,000	0		0.00%
Stores	9712		0			0	0		0.00%
Prepared Expenditures	9713		0			0	0		0.00%
All Others	9719		0			0	0		0.00%
b) Restricted	9740		0	(371,058)	204,592	204,592	0		0.00%
c) Committed - Stabilization Arrangements	9750		0			0	0		0.00%
Other Commitments	9760		0			0	0		0.00%
d) Other Assignments	9780		0			0	0		0.00%
d)1. LTA Retirement Incentive	9780		946,732			946,732	0		0.00%
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,752,423	1,752,423			1,752,423	0		0.00%
Unassigned/unappropriated Amount	9790	6,023,722	5,197,015	0	0	5,197,015	0		0.00%

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, f
** See Assumptions Sheet

Lakeside Union Elementary
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ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year						Total Combined
		Unrestricted		Restricted		Adjusted Adopted Budget	Total Combined	
		Adopted Budget	Adjustment	Adopted Budget	Adjustment			
LCFF SOURCES								
State Aid - Current Year	8011	30,871,965		0		0	30,871,965	
Education Protection Account State Aid	8012	5,650,285		0		0	5,650,285	
State Aid Prior Years	8019	0		0		0	0	
Tax Relief Subv-Homeowners' Exemptions	8021	61,876		0		0	61,876	
Tax Relief Subvention - Timber Yield Tax	8022	0		0		0	0	
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0		0		0	0	
County & District Taxes - Secured Roll	8041	8,832,043		0		0	8,832,043	
County & District Taxes - Unsecured Roll	8042	269,783		0		0	269,783	
County & District Taxes - Prior Year Taxes	8043	(1,787)		0		0	(1,787)	
County & District Taxes - Supplemental Taxes	8044	727,392		0		0	727,392	
County & District Taxes - ERAF	8045	(77,687)		0		0	(77,687)	
County & District Taxes - Comm Redevel. Funds	8047	221,390		0		0	221,390	
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0		0		0	0	
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0		0		0	0	
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0		0		0	0	
LESS: Non LCFF - (50%) Adj	8089	0		0		0	0	
SUBTOTAL, LCFF Sources		46,555,260	0	46,555,260	0	0	46,555,260	
LCFF TRANSFERS								
Unrestricted LCFF Transfers - CY	8091	0		0		0	0	
Transfer to Charter Schools in Lieu of Property Taxes	8096	(705,623)		0		0	(705,623)	
Property Taxes Transfers	8097	0		310,445		310,445	310,445	
LCFF/Revenue Limit Transfers - Prior Years	8099	0		0		0	0	
TOTAL, LCFF Transfers		45,849,637	0	310,445	0	310,445	46,160,082	
FEDERAL REVENUE								
Maintenance and Operations	8110	120,000		0		0	120,000	
Special Education Entitlement	8181	0		1,241,686		1,241,686	1,241,686	
SPED Discretionary Grants	8182	0		155,832		155,832	155,832	
Child Nutrition Programs	8220	0		0		0	0	
Donated Food Commodities	8221	0		0		0	0	
Forest Reserve Funds	8260	0		0		0	0	
Flood Control Funds	8270	0		0		0	0	
Wildlife Reserve Funds	8280	0		0		0	0	
FEMA	8281	0		0		0	0	
Interagency Contracts between LEAS	8285	0		0		0	0	
Pass-thru Rev. from Federal Sources	8287	0		0		0	0	
All Other Federal Revenue	8290	0		984,954		984,954	984,954	
TOTAL, Federal Revenue		120,000	0	2,382,472	0	2,382,472	2,502,472	

Lakeside Union Elementary
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ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year						
		Adopted Budget	Unrestricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Total Combined
OTHER STATE REVENUE								
Other State Apportionment - Cur Year	8311	0		0	780,654		780,654	780,654
Other State Apportionment - Prior Year	8319	0		0	0		0	0
Child Nutrition Programs	8520	0		0	0		0	0
Mandated Costs Reimbursements	8550	0	154,598	154,598	0		154,598	154,598
Lottery - Unrestricted and Instructional Materials	8560	724,369		724,369	238,149		238,149	962,517
Tax Relief Subv - Homeowners' Exemptions	8575	0		0	0		0	0
Tax Relief Subv - Other/In-Lieu Taxes	8576	0		0	0		0	0
Pass-Through from State Sources	8587	0		0	0		0	0
All Other State Revenue	8590	42,123		42,123	2,216,114		2,216,114	2,258,237
TOTAL, Other State Revenue		766,492	154,598	921,090	3,234,916	0	3,234,916	4,156,006
OTHER LOCAL REVENUE								
Other Restricted Levies - Secured Roll	8615	0		0	0		0	0
Other Restricted Levies - Unsecured Roll	8616	0		0	0		0	0
Other Restricted Levies - Prior Years' Taxes	8617	0		0	0		0	0
Other Restricted Levies - Supplemental Taxes	8618	0		0	0		0	0
Non-Ad Valorem Taxes - Parcel Taxes	8621	0		0	0		0	0
Non-Ad Valorem Taxes - Others	8622	0		0	0		0	0
Community Rdevlpmt. Funds Not Subj To LCFF Deduction	8625	0		0	173,974		173,974	173,974
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0		0	0		0	0
Sales - Sale of Equipment/Supplies	8631	0		0	0		0	0
Sales - Sale of Publications	8632	0		0	0		0	0
Sales - Food Service Sales	8634	0		0	0		0	0
Sales - All Other Sales	8639	0		0	0		0	0
Leases and Rentals	8650	53,349		53,349	0		53,349	53,349
Interest	8660	107,749		107,749	0		107,749	107,749
Net Inc/(dcr) FMV of Investments	8662	0		0	0		0	0
Fees and Contracts - Adult Education Fees	8671	0		0	0		0	0
Fees and Contracts - Non-Resident Students	8672	0		0	0		0	0
Transportation Fees From Individuals	8675	40,000		40,000	0		40,000	40,000
Interagency Revenues	8677	414,203		414,203	553,703		553,703	967,906
Mitigation / Development Fees	8681	0		0	0		0	0
All Other Fees & Contracts	8689	0		0	0		0	0
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0		0	0		0	0
Pass-Through Revenue from Local Sources	8697	0		0	0		0	0
All other Local Revenues	8699	821,964		821,964	240,000	(240,000)	821,964	821,964
Tuition	8710	0		0	0		0	0
Other Transfer In	8781-8783	0		0	0		0	0
Transfers of Apporntmt. - From Districts or Charter Schools	8791	0		0	0		0	0
Transfers of Apporntmt. - From COE	8792	0		0	2,877,104		2,877,104	2,877,104
Transfers of Apporntmt. - From JPAs	8793	0		0	0		0	0
Transfers from All Others	8799	0		0	0		0	0
TOTAL, Other Local Revenue		1,437,265	0	1,437,265	3,844,781	(240,000)	3,604,781	5,042,046
TOTAL REVENUE		48,173,394	154,598	48,327,992	9,772,614	(240,000)	9,532,614	57,860,606

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ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year											
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted		Total Combined	
		Adopted Budget	Adjustment	Adjusted Budget	Adopted Budget	Adjustment	Adjusted Budget	Adopted Budget	Adjustment	Adjusted Budget	Adopted Budget	Adjustment	Adjusted Budget
CERTIFICATED SALARIES													
Certificated Teachers' Salaries	1100	16,889,319		16,889,319	4,994,631	(338,312)	4,994,631		4,994,631			21,485,638	
Certificated Pupil Support Salaries	1200	1,216,092		1,216,092	102,048		102,048		102,048			1,318,140	
Certificated Supervisors' and Administrators' Salaries	1300	2,159,608		2,159,608	37,726		37,726		37,726			2,197,334	
Other Certificated Salaries	1900	0		0	0		0		0			0	
TOTAL, Certificated Salaries		20,265,019	0	20,265,019	5,074,405	(338,312)	5,074,405	0	5,074,405	0	0	25,001,112	
CLASSIFIED SALARIES													
Classified Instructional Salaries	2100	82,799		82,799	2,044,530		2,044,530		2,044,530			2,127,329	
Classified Support Salaries	2200	1,885,926		1,885,926	754,969		754,969		754,969			2,640,895	
Classified Supervisors' and Administrators' Salaries	2300	656,456		656,456	90,952		90,952		90,952			747,408	
Clerical, Technical and Office Salaries	2400	1,747,778		1,747,778	105,537		105,537		105,537			1,853,315	
Other Classified Salaries	2900	613,216		613,216	360,442		360,442		360,442			973,658	
TOTAL, Classified Salaries		4,986,175	0	4,986,175	3,356,431	0	3,356,431	0	3,356,431	0	0	8,342,605	
EMPLOYEE BENEFITS													
STRS	3101-3102	3,782,243		3,782,243	3,324,106	(52,127)	3,271,979		3,271,979			7,054,222	
PERS	3201-3202	985,760		985,760	739,512		739,512		739,512			1,725,272	
OASD/Medicare/Alternative	3301-3302	706,510		706,510	345,124	(14,582)	330,542		330,542			1,037,052	
Health & Welfare Benefits*	3401-3402	5,292,989		5,292,989	2,278,092	(23,514)	2,254,578		2,254,578			7,547,567	
Unemployment Insurance	3501-3502	12,608		12,608	4,233	(169)	4,064		4,064			16,672	
Workers' Compensation	3601-3602	434,709		434,709	131,666	(5,583)	126,083		126,083			560,792	
OPEB, Allocated	3701-3702	179,877	2,198	182,075	54,999	(2,199)	52,800		52,800			234,876	
OPEB, Active Employees	3751-3752	204,787	583	205,370	77,321	(583)	76,738		76,738			282,109	
Other Employee Benefits	3901-3902	332,762		332,762	1,753		1,753		1,753			334,515	
TOTAL, Employee Benefits		11,932,245	2,781	11,935,026	6,956,806	(98,757)	6,858,049	0	6,858,049	0	0	18,793,075	
BOOKS AND SUPPLIES													
Approved Textbooks & Core Curricula Materials	4100	53,749	(3,749)	50,000	206,460	(6,460)	200,000		200,000			250,000	
Books and Other Reference Materials	4200	0		0	1,034		1,034		1,034			1,034	
Materials and Supplies	4300	710,307		710,307	750,443	(83,583)	666,860		666,860			1,377,167	
Noncapitalized Equipment	4400	132,840		132,840	20,806		20,806		20,806			153,646	
Food	4700	0		0	0		0		0			0	
TOTAL, Books And Supplies		896,896	(3,749)	893,147	978,743	(90,043)	888,700	0	888,700	0	0	1,781,847	
SERVICES, OTHER OPERATING EXPENSES													
Subagreements for Services	5100	0		0	203,271		203,271		203,271			203,271	
Travel and Conferences	5200	140,819		140,819	61,278	(7,581)	53,697		53,697			194,516	
Dues and Memberships	5300	25,608		25,608	746		746		746			26,353	
Insurance	5400-5450	305,255		305,255	0		0		0			305,255	
Operations and Housekeeping Services	5500	1,359,999		1,359,999	15,887		15,887		15,887			1,375,886	
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	601,152		601,152	115,234		115,234		115,234			716,387	
Transfers of Direct Costs	5710	1,761		1,761	(1,761)		(1,761)		(1,761)			0	
Transfers of Direct Costs - Interfund	5750	(176,744)		(176,744)	(4,150)	4,150	0		0			(176,744)	
Professional/Consulting Services & Operating Expenditures	5800	1,620,304		1,620,304	1,221,251	(44,948)	1,176,303		1,176,303			2,796,607	
Communications	5900	334,530		334,530	16,793		16,793		16,793			351,323	
TOTAL, Services, Other Operating Expenses		4,212,682	0	4,212,682	1,628,550	(48,379)	1,580,171	0	1,580,171	0	0	5,792,854	

Lakeside Union Elementary
 Multi-Year Projections Detail Report
 2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year							
		Unrestricted		Restricted		Adopted Budget		Total Combined	
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget
CAPITAL OUTLAY									
Land	6100	0	0	0	0	0	0	0	0
Land Improvements	6170	0	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	154,845	45,155	200,000	0	0	0	200,000	0
Books & Media for New School Libraries/Major Expansion of :	6300	0	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0	0
TOTAL, Capital Outlay		154,845	45,155	200,000	0	0	0	200,000	0
OTHER OUTGO									
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0
Tuition - Tuition, Excess Costs, and/or Deficit Paymnts. Pymnt	7141	0	0	0	0	0	0	0	0
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To District	7221	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To COE	7222	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0	0	0	0	0
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0
Debt Service - Interest	7438	0	0	0	0	0	0	0	0
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0
TOTAL, Other Outgo		0	0	0	0	0	0	0	0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310	(1,082,081)		(1,082,081)	1,082,081		1,082,081	1,082,081	0
Transfers of Indirect Costs - Interfund	7350	(156,334)		(156,334)	0		0	0	(156,334)
TOTAL, Other Outgo - Transfers of Indirect Costs		(1,238,415)	0	(1,238,415)	1,082,081	0	1,082,081	1,082,081	(156,334)
PROJECTED BUDGET REDUCTION									
Assumptions		0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		41,209,448	44,187	41,253,635	19,077,016	(575,491)	18,501,525	59,755,160	0

Lakeside Union Elementary
Multi-Year Projections Detail Report
2018-19 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year							
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget
A. TOTAL REVENUE SUMMARY									
1) LCFF Sources	8010-8099	45,849,637	0	45,849,637	0	310,445	0	310,445	46,160,082
2) Federal Revenue	8100-8299	120,000	0	120,000	0	2,382,472	0	2,382,472	2,502,472
3) Other State Revenue	8300-8599	766,492	154,598	921,090	0	3,234,916	0	3,234,916	4,156,006
4) Other Local Revenue	8600-8799	1,437,265	0	1,437,265	(240,000)	3,844,781	(240,000)	3,604,781	5,042,046
	5) TOTAL REVENUE	48,173,394	154,598	48,327,992	(240,000)	9,772,614	(240,000)	9,532,614	57,860,606
B. TOTAL EXPENDITURE REVENUE SUMMARY									
1) Certificated Salaries	1000-1999	20,265,019	0	20,265,019	(338,312)	5,074,405	(338,312)	4,736,093	25,001,112
2) Classified Salaries	2000-2999	4,986,175	0	4,986,175	0	3,356,431	0	3,356,431	8,342,605
3) Employee Benefits	3000-3999	11,932,245	2,781	11,935,026	(98,757)	6,956,806	(98,757)	6,858,049	18,793,075
4) Books and Supplies	4000-4999	896,896	(3,749)	893,147	(90,043)	978,743	(90,043)	888,700	1,781,847
5) Svs, other Oper. Expense	5000-5999	4,212,682	0	4,212,682	(48,379)	1,628,550	(48,379)	1,580,171	5,792,854
6) Capital Outlay	6000-6599	154,845	45,155	200,000	0	0	0	0	200,000
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,238,415)	0	(1,238,415)	0	1,082,081	0	1,082,081	(156,334)
9) Projected Budget Reduction		0	0	0	0	0	0	0	0
	10) TOTAL EXPENDITURES	41,209,448	44,187	41,253,635	(575,491)	19,077,016	(575,491)	18,501,525	59,755,160
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER EXCESS/(DIFF) (A5 - B10).....		6,963,947		7,074,358		(9,304,402)		(8,968,911)	(1,894,553)
D. OTHER FINANCING SOURCES/USES									
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0
3) Contributions	8980-8999	(8,471,156)	(299,534)	(8,770,690)	299,534	8,471,156	299,534	8,770,690	0
	4) TOTAL OTHER FINANCING SOURCES/USES	(8,471,156)	(299,534)	(8,770,690)	299,534	8,471,156	299,534	8,770,690	0

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ACCOUNT DESCRIPTION	OBJECTS	FY 2020-21 Second Projected Year						Total Combined
		Unrestricted		Restricted		Adjusted Adopted Budget	Total Combined	
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4).....		(1,507,209)	(1,696,332)	(833,246)	(198,221)	(1,894,553)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance as of July 1 - Unaudited	9791	7,981,170	7,981,170	204,592	204,592	8,185,762	0	
1b) Beginning Fund Balance - Audit Adjustments	9793		0			0	0	
1c) Beginning Fund Balance - Other Restatements	9795		0			0	0	
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		6,473,961	6,284,838	(628,654)	6,371	6,291,209		
G. COMPONENTS OF ENDING FUND BALANCE								
a) Nonspendable Revolving Cash	9711		85,000			85,000	0	
Stores	9712		0			0	0	
Prepared Expenditures	9713		0			0	0	
All Others	9719		0			0	0	
b) Restricted	9740		0	(628,654)	6,371	6,371	0	
c) Committed - Stabilization Arrangements	9750		0			0	0	
Other Commitments	9760		0			0	0	
d) Other Assignments	9780		0			0	0	
d)1. LTA Retirement Incentive	9780		946,732			946,732	0	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	1,792,655	1,792,655	0	0	1,792,655	0	
Unassigned/unappropriated Amount	9790	4,681,306	3,460,451	0	0	3,460,451	0	

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, f
** See Assumptions Sheet

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	(183,238.00)	0.00	(160,592.00)				
Other Sources/Uses Detail					0.00	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	213,911.00	0.00	22,298.00	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	(32,023.00)	138,294.00	0.00				
Other Sources/Uses Detail					1,270,052.25	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	0.00		
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	1,350.00	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	1,270,052.34		
Fund Reconciliation							0.00	0.00

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					134,500.00	134,500.00		
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	215,261.00	(215,261.00)	160,592.00	(160,592.00)	1,404,552.25	1,404,552.34	0.00	0.00