GOLD TRAIL UNION SCHOOL DISTRICT

AGENDA ITEM: 2017/18 Unaudited Actuals

MEETING DATE: September 13, 2018

TO: Board of Trustees

FROM: Aidan Harte, Chief Business Officer

Recommendation:
It is recommended the Board adopt the unaudited actuals.

Overview:

The district experienced once again experienced enrollment growth this past year. CBEDS (first Tuesday in October) increased from last year by 27 students to 712. We had 709 students enrolled at the end of the school year. Unfortunately, the gains that we had seen over the past few years did not continue in 2018-19 and we have seen a significant decline in enrollment, currently our ADA stands at 660, down 49 from year end. This partially down to losing a large 8th grade glass but we also had a number of our students transfer to the John Adams academy in El Dorado Hills. This will affect our budget to a greater extent in 2019-20 as we will still be funded at 2017-18 ADA for 2018-19.

Local Control Funding Formula (LCFF) in 17/18 is $5,501,412 and included 1.56% funded COLA. The planned eight-year funding restoration will reach its conclusion in 2018-19 with full funding being implemented. This will mean a leveling off in funding but COLA'S over 2.5% are predicted over the next three years and the per ADA funding has increased as per the latest state budget.

Payroll costs grew by $174K from last year. This reflects the 17/18 one-year settlement to increase salary schedules for all staff by 1.5%, the rising STRS (1.85%) and PERS (1.63%) costs totaling $90K, the new Superintendent and step and column costs.

One-time unrestricted funds of $146K together with local grants and unrestricted funds paid for one-time expenditures as follows: $35K in bus repairs, $8K Bathroom remodels, $8K Café equipment, $31K Technology Support and $39K Mental Health Therapist. In addition, curriculum and program expenditures consist of the following: classroom aides for behavior support $85K, English learner support $18K, one-time music funding $12K, assessment tools and new learning software $25K. Staff development of $11.5K was funded predominantly with one-time restricted funds. The special education encroachment to the general fund decreased by $83K totaling $250K at year-end. The unfunded special education costs to provide students with disabilities adequate support is not unique to our district and remains a state and national issue.

Total general fund reserves increased by $263K, unrestricted reserves increased by 219K, this reflects the increase in ADA, increase in COLA by 1.56% and no significant curriculum adoptions in 2017-18. However, the general fund reserve balance includes restricted reserves totaling $231K (Prop 39).

Transfers in from fund 17 of $54.4K funded the second of three bus installments. The cafeteria encroachment to the general fund was $40K, increase on 2016-17 due to equipment purchases and staff reclassification. General fund transfers out also include $20K as planned into fund 17 and $10K into fund 40 for capital projects. Reserves in these two funds will assist the district to navigate future expenditures.

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,501,411.99	0.00	5,501,411.99	5,898,768.00	0.00	5,898,768.00	7.2%
2) Federal Revenue		8100-8299	13,992.35	105,776.21	119,768.56	0.00	93,488.00	93,488.00	-21.9%
3) Other State Revenue		8300-8599	221,780.17	285,277.35	507,057.52	236,259.00	258,071.00	494,330.00	-2.5%
4) Other Local Revenue		8600-8799	235,631.67	168,399.36	404,031.03	148,664.00	167,574.00	316,238.00	-21.7%
5) TOTAL, REVENUES			5,972,816.18	559,452.92	6,532,269.10	6,283,691.00	519,133.00	6,802,824.00	4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,398,520.22	175,394.77	2,573,914.99	2,438,531.00	189,702.00	2,628,233.00	2.1%
2) Classified Salaries		2000-2999	975,377.85	311,479.79	1,286,857.64	948,224.00	405,345.00	1,353,569.00	5.2%
3) Employee Benefits		3000-3999	1,100,348.53	371,990.47	1,472,339.00	1,201,060.00	451,941.00	1,653,001.00	12.3%
4) Books and Supplies		4000-4999	205,034.09	20,436.80	225,470.89	288,904.00	48,020.00	336,924.00	49.4%
5) Services and Other Operating Expenditures		5000-5999	547,500.82	71,483.62	618,984.44	466,080.00	157,952.00	624,032.00	0.8%
6) Capital Outlay		6000-6999	355.88	0.00	355.88	257.00	215,297.00	215,554.00	60469.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	78,299.41	8,946.00	87,245.41	77,292.00	7,425.00	84,717.00	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,355.75)	39,000.75	(12,355.00)	(28,661.00)	0.00	(28,661.00)	132.0%
9) TOTAL, EXPENDITURES			5,254,081.05	998,732.20	6,252,813.25	5,391,687.00	1,475,682.00	6,867,369.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			718,735.13	(439,279.28)	279,455.85	892,004.00	(956,549.00)	(64,545.00)	-123.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	54,439.00	0.00	54,439.00	54,439.00	0.00	54,439.00	0.0%
b) Transfers Out		7600-7629	70,000.00	0.00	70,000.00	68,000.00	0.00	68,000.00	-2.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(483,412.06)	483,412.06	0.00	(738,558.00)	738,558.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(498,973.06)	483,412.06	(15,561.00)	(752,119.00)	738,558.00	(13,561.00)	-12.9%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	538,836.36	224,132.09	762,968.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,053.33	0.00	2,053.33				
c) in Revolving Cash Account		9130	100.00	0.00	100.00				
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	46,682.76	41,376.48	88,059.24				
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			587,672.45	265,508.57	853,181.02				
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	63,517.10	5,720.69	69,237.79				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	145.00	0.00	145.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			63,662.10	5,720.69	69,382.79				
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									

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LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,587,541.00	0.00	2,587,541.00	3,079,492.00	0.00	3,079,492.00	19.0%
Education Protection Account State Aid - Current Year		8012	884,148.00	0.00	884,148.00	819,200.00	0.00	819,200.00	-7.3%
State Aid - Prior Years		8019	(15,391.00)	0.00	(15,391.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	14,882.61	0.00	14,882.61	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,591,443.67	0.00	1,591,443.67	2,004,183.00	0.00	2,004,183.00	25.9%
Unsecured Roll Taxes		8042	26,591.63	0.00	26,591.63	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	653.01	0.00	653.01	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	55,861.52	0.00	55,861.52	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	362,244.00	0.00	362,244.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	620.55	0.00	620.55	0.00	0.00	0.00	-100.0%
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			5,508,594.99	0.00	5,508,594.99	5,902,875.00	0.00	5,902,875.00	7.2%
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	(7,183.00)	0.00	(7,183.00)	(4,107.00)	0.00	(4,107.00)	-42.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,992.35	105,776.21	119,768.56	0.00	93,488.00	93,488.00	-21.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	115,700.00	0.00	115,700.00	133,114.00	0.00	133,114.00	15.1%
Lottery - Unrestricted and Instructional Materials		8560	105,990.17	44,900.35	150,890.52	103,145.00	32,000.00	135,145.00	-10.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,067.14	0.00	15,067.14	15,066.00	0.00	15,066.00	0.0%
Interest		8660	6,522.36	0.00	6,522.36	1,000.00	0.00	1,000.00	-84.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	33,581.70	0.00	33,581.70	30,000.00	0.00	30,000.00	-10.7%
Interagency Services		8677	1,753.00	1,903.36	3,656.36	7,798.00	2,000.00	9,798.00	168.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,167,717.02	175,394.77	2,343,111.79	2,207,037.00	189,702.00	2,396,739.00	2.3%
Certificated Pupil Support Salaries		1200	14,906.20	0.00	14,906.20	15,047.00	0.00	15,047.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	215,897.00	0.00	215,897.00	216,447.00	0.00	216,447.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,398,520.22	175,394.77	2,573,914.99	2,438,531.00	189,702.00	2,628,233.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	140,734.84	167,405.16	308,140.00	92,644.00	247,863.00	340,507.00	10.5%
Classified Support Salaries		2200	349,163.39	144,074.63	493,238.02	358,853.00	157,482.00	516,335.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	190,929.01	0.00	190,929.01	196,297.00	0.00	196,297.00	2.8%
Clerical, Technical and Office Salaries		2400	206,563.87	0.00	206,563.87	217,244.00	0.00	217,244.00	5.2%
Other Classified Salaries		2900	87,986.74	0.00	87,986.74	83,186.00	0.00	83,186.00	-5.5%
TOTAL, CLASSIFIED SALARIES			975,377.85	311,479.79	1,286,857.64	948,224.00	405,345.00	1,353,569.00	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	330,696.09	213,817.59	544,513.68	392,385.00	223,532.00	615,917.00	13.1%
PERS		3201-3202	149,791.00	47,726.87	197,517.87	169,095.00	73,140.00	242,235.00	22.6%
OASDI/Medicare/Alternative		3301-3302	111,404.46	26,956.58	138,361.04	108,021.00	33,728.00	141,749.00	2.4%
Health and Welfare Benefits		3401-3402	349,506.50	53,123.64	402,630.14	421,419.00	112,135.00	533,554.00	32.5%
Unemployment Insurance		3501-3502	4,746.96	253.65	5,000.61	1,710.00	298.00	2,008.00	-59.8%
Workers' Compensation		3601-3602	49,846.84	7,772.18	57,619.02	51,430.00	9,108.00	60,538.00	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	104,356.68	22,339.96	126,696.64	57,000.00	0.00	57,000.00	-55.0%
TOTAL, EMPLOYEE BENEFITS			1,100,348.53	371,990.47	1,472,339.00	1,201,060.00	451,941.00	1,653,001.00	12.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	16,228.00	16,228.00	42,114.00	34,658.00	76,772.00	373.1%
Books and Other Reference Materials		4200	1,679.12	0.00	1,679.12	5,000.00	0.00	5,000.00	197.8%
Materials and Supplies		4300	173,667.72	4,136.26	177,803.98	138,760.00	12,162.00	150,922.00	-15.1%

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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	2.00	0.00	2.00	New
Buildings and Improvements of Buildings		6200	355.88	0.00	355.88	0.00	215,297.00	215,297.00	60397.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	255.00	0.00	255.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355.88	0.00	355.88	257.00	215,297.00	215,554.00	60469.3%
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	20,226.00	8,946.00	29,172.00	15,189.00	7,425.00	22,614.00	-22.5%
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 Unaudited Actuals Unrestricted (A)	2017-18 Unaudited Actuals Restricted (B)	2017-18 Unaudited Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	54,439.00	0.00	54,439.00	54,439.00	0.00	54,439.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,439.00	0.00	54,439.00	54,439.00	0.00	54,439.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	40,000.00	0.00	40,000.00	38,000.00	0.00	38,000.00	-5.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	0.00	70,000.00	68,000.00	0.00	68,000.00	-2.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,501,411.99	0.00	5,501,411.99	5,898,768.00	0.00	5,898,768.00	7.2%
2) Federal Revenue		8100-8299	13,992.35	105,776.21	119,768.56	0.00	93,488.00	93,488.00	-21.9%
3) Other State Revenue		8300-8599	221,780.17	285,277.35	507,057.52	236,259.00	258,071.00	494,330.00	-2.5%
4) Other Local Revenue		8600-8799	235,631.67	168,399.36	404,031.03	148,664.00	167,574.00	316,238.00	-21.7%
5) TOTAL, REVENUES			5,972,816.18	559,452.92	6,532,269.10	6,283,691.00	519,133.00	6,802,824.00	4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,364,467.55	705,283.32	4,069,750.87	3,398,723.00	921,448.00	4,320,171.00	6.2%
2) Instruction - Related Services	2000-2999		540,644.08	15,633.42	556,277.50	573,427.00	26,864.00	600,291.00	7.9%
3) Pupil Services	3000-3999		474,012.36	1,352.00	475,364.36	456,821.00	23,576.00	480,397.00	1.1%
4) Ancillary Services	4000-4999		42,746.27	1,871.00	44,617.27	56,203.00	0.00	56,203.00	26.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		442,838.39	42,600.75	485,439.14	500,407.00	15,000.00	515,407.00	6.2%
8) Plant Services	8000-8999		311,072.99	223,045.71	534,118.70	328,814.00	481,369.00	810,183.00	51.7%
9) Other Outgo	9000-9999	Except 7600-7699	78,299.41	8,946.00	87,245.41	77,292.00	7,425.00	84,717.00	-2.9%
10) TOTAL, EXPENDITURES			5,254,081.05	998,732.20	6,252,813.25	5,391,687.00	1,475,682.00	6,867,369.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			718,735.13	(439,279.28)	279,455.85	892,004.00	(956,549.00)	(64,545.00)	-123.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	54,439.00	0.00	54,439.00	54,439.00	0.00	54,439.00	0.0%
b) Transfers Out		7600-7629	70,000.00	0.00	70,000.00	68,000.00	0.00	68,000.00	-2.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(483,412.06)	483,412.06	0.00	(738,558.00)	738,558.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(498,973.06)	483,412.06	(15,561.00)	(752,119.00)	738,558.00	(13,561.00)	-12.9%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	231,115.53	15,785.53
6300	Lottery: Instructional Materials	28,672.35	26,014.35
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1.00
Total, Restricted Balance		259,787.88	41,800.88