

2018-2019
ADOPTED BUDGET
(STATE SACS FORMS)
ADOPTED JUNE 26, 2018



10TH ANNIVERSARY LOGO
STUDENT DESIGNER:
SOCHIL AVILA,
GRANT UNION HIGH SCHOOL

FISCAL SERVICES

5115 DUDLEY BLVD.

MCCLELLAN, CA 95652

SACRAMENTO COUNTY

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TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY

Regular Board Meeting
June 26, 2018 6:45 PM
Twin Rivers Unified School District
5115 Dudley Boulevard, Bay A
McClellan, CA 95652

Agenda Item: **K.3. PRESENT and ADOPT 2018/2019 Adopted Budget**

Speaker: Kate Ingersoll, Executive Director Fiscal Services

Rationale: Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget.

The public hearing was held at the June 19, 2018 Board meeting.

Attached is the 2018/2019 Adopted Budget utilizing the State required forms. The District's internal budget documents are also included. The following forms and documents are included for review:

1. Executive Summary
2. Internal Budget Documents for all Funds
3. 2018/2019 Budget Adoption Reserves
4. School District Certification
5. Workers' Compensation Certification
6. General Fund
7. Average Daily Attendance
8. Cash Flow Projection
9. Multiyear Projections - General Fund
10. Summary of Interfund Activities - 2018/2019 Budget
11. Schedule of Capital Assets - 2017/2018 Estimated Actuals
12. Schedule of Long-Term Liabilities - 2017/2018 Estimated Actuals
13. All "Other" funds
14. Criteria & Standards Review - General Fund

Contact person: Mrs. Kate Ingersoll, telephone number (916) 566-1600 ext. 50124.

Recommended Motion: Administration recommends that the Board of Trustees move to adopt the District's 2018/2019 Budget.

Quick Summary / Abstract: Prior to July 1st of each fiscal year, the Board of Trustees must approve an operating budget. The public hearing was held at the June 19, 2018 Board meeting. Attached is the 2018/2019 Adopted Budget, utilizing the State required forms along with the District's internal budget documents. The Superintendent recommends that the Board of Trustees adopt the 2018/2019 Adopted Budget. Contact person: Bill McGuire, telephone number: (916) 566-1600 ext. 50138 or Kate Ingersoll ext. 50124

Attachments:
2018-2019 Adopted Budget SACS Document
2018-2019 TRUSD Adopted Budget PPT Presentation

2018/2019 ADOPTED BUDGET EXECUTIVE SUMMARY

The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the Legislature's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of the preparation. The budget is a dynamic statement which will change as the assumptions and estimates used to develop it change.

Governor Brown's May Revision 2018/19 budget proposal confirms that General Fund revenue assumptions have increased since the release of the Governor's January budget proposal. The administration attributes these gains primarily to the short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December.

Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF). As with the January proposed budgeted, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep."

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with our LCAPs.

The General Fund revenues are greater than the expenditures by \$109 thousand. However, once the on-going special education salary program costs are added to the budget (currently in the ending fund balance reserve), we will be deficit spending \$641 thousand. The 2017/2018 on-going deficit spending of \$7.4 million is alleviated in 2018/2019 with the use of all the new LCFF funding, school site and department budget reductions. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties, but fall short \$2.1 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

A budget trailer bill, Assembly Bill 1808, was released on June 12, 2018. If passed, the bill would set the cost-of-living adjustment (COLA) for the LCFF base rates at 3.7%, slightly higher than what had been previously estimated and used in the Adopted Budget. The Adopted Budget LCFF base funding would increase \$1.8 million with the use of the 3.7% COLA. If approved by the Governor, \$1 million will be set aside for future consideration to augment the certificated and classified student support personnel (i.e. counselors, psychologists, vice principals, guidance learning specialists).

LONG TERM FINANCIAL COMMITMENTS

In November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt.

GENERAL FUND – BUDGET ASSUMPTIONS

BEGINNING FUND BALANCE

The beginning fund balance is estimated to be \$34,892,563 (\$29,092,562 unrestricted and \$5,800,001 restricted for categorical programs). We have estimated a majority of the unrestricted funds that will not be spent in 2017/2018 and carryover to be spent in 2018/2019. However, with the close of the 2017/2018 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. The actual 2018/2019 beginning fund balance will be updated at First Interim (after the 2017/2018 financial records are closed).

REVENUE ASSUMPTIONS

The Local Control Funding Formula (LCFF) consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) is 22,732 (2017/2018 estimated revised P2 ADA of 22,619 + 113 for SCOE special day classes).
 - District Charter ADA is estimated at 2,075 (2017/2018 P2 ADA - 12 ADA).
 - Estimated Unduplicated pupil count:
 - Twin Rivers – 87.57%
 - Creative Connections Arts Academy – 68.18%
 - Smythe Academy of Arts & Science – 91.54%
 - Westside Preparatory – 75.42%
 - Add-ons for transportation and TIIBG 2012/2013 awards = \$9,932,217
 - Cost of Living Adjustment (COLA) of 2.71% and .029% for 100% GAP funding.
 - Property taxes are estimated at 2017/2018 P2 levels.
 - Education Protection Account (EPA) is estimated at \$33 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.
 - A budget trailer bill, AB 1808, was released on June 12, 2018. If passed, the bill would set the cost of living adjustment (COLA) for the LCFF base rates at 3.7%, slightly higher than what had been previously estimated and used in the Adopted Budget. The Adopted Budget LCFF base funding would increase \$1.8 million with the use of the 3.7% COLA. If approved by the Governor, \$1 million will be set aside for future consideration to augment the certificated and classified student support personnel (i.e. counselors, psychologists, vice principals, guidance learning specialists).
- Federal Revenue includes the reduction of one-time grants and prior year carryover funds (\$7.6 million). Title I, III (LEP) and Special Education grants increase \$540 thousand and the remaining

grants are at or close to their 2017/2018 grant award level. There are no prior year unearned revenue budgeted at this time. We anticipate \$4 million in unearned revenue to carryover; expenditures will be budgeted on the First Interim after the 2017/2018 financial records are closed and the actual amounts are known.

- Other State Revenue includes the reduction of \$300 thousand of prior year carryover funds and \$6 million for one-time grants. The significant one-time grant reductions are Discretionary funds of \$3.6 million and Career Tech Ed Incentive Grant of \$1.9 million. There are no one-time Mandated Cost/Discretionary funds projected; the Governor's May revision is estimating \$344 per ADA allocation which equates to \$8.5 million for Twin Rivers USD. The on-behalf STRS contribution is estimated to be \$8 million and will be reflected in First Interim report. All other grants are at or close to their 2017/2018 grant award levels. Lottery income is an increase of \$45 thousand; budgeted at School Services of California's (SSC) projected student rate of \$194 (\$146 unrestricted and \$48 restricted).
- Other Local revenue includes the reduction of one-time donations and grant; the largest being a \$1.1 million for an insurance claim, \$2.1 million for the Cornell Grant GEO Garden and \$460 thousand for Charter oversight fees due to reduction in ADA at one of the charters. The State Special Education program is budgeted with no change from 2017/2018.
- Under Other Financing Sources, Contributions from unrestricted to restricted programs is \$36.8 million (\$1 million increase to support programs) and are for the Special Education and Routine Restricted Maintenance programs.

EXPENDITURE ASSUMPTIONS

- Certificated salaries and benefits reflect current position control. Position control includes a 1.30% increase for step/column. A salary increase is not included on certificated salaries. The unrestricted certificated salaries net decrease of \$2.7 million compared to the 2017/2018 Second Interim is due to:
 - Two years of compensation increases recorded in 2017/2018
 - 37 Teacher On Special Assignment positions closed
 - Nine new Lab Teacher positions
 - Step/column increases
- Classified salaries and benefits reflect current position control. Position control includes a 2.3% increase for step. A salary increase is not included on classified salaries. The unrestricted classified salaries net decrease of \$200 thousand compared 2017/2018 Second Interim is due to:
 - Two years of compensation increases in 2017/2018 (for police, management and confidential)
 - Step/column increases
- Payroll driven benefit expenditures are budgeted at the following rates:

○ STRS – 16.28% (+1.85%)	○ OASDI – 6.20%
○ PERS – 18.062% (+2.531%)	○ MC – 1.45%
○ UI – 0.05%	○ WC – 1.718% (+0.018%)
- District health benefit caps remain the same as prior year.
- We did not include 2017/2018 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
- Department and District support budgets were individually analyzed and include an overall 5% reduction totally \$459 thousand.

- The Routine Restricted Maintenance Account (RRMA) is at \$9,400,000; 2.87% of the current total General Fund expenditures. AB 104 includes a phase-in of the RRMA contribution back to 3%. For 2018/2019 and 2019/2020 the minimum amount required to be deposited into the RRMA account is the greater of:
 - Lesser of 3% of total general fund expenditures for the fiscal year or the amount the district deposited into the account for 2014/2015 (\$6,808,061)
 - Two percent of the total general fund expenditures for the fiscal year
 However, the year a district receives State school facility bond funds from the November 2016 ballot passage, the RRMA requirement will revert to 3%.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies significantly decrease in both unrestricted and restricted programs due to the elimination of one-time carryover budgets.
- Services and Other Operating Expenditures significantly decrease due to the elimination of one-time carryover budgets within the restricted programs.
- Capital Outlay significantly decreases within the restricted programs due to the elimination of one-time carryover budgets.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects.
- The budget includes the expenditures necessary to implement the 2018/2019 LCAP.
- We have estimated and reserved in the ending fund balance a majority of the unrestricted funds that will not be spent in 2017/2018 and carryover to be spent in 2018/2019. However, with the close of the 2017/2018 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. We will budget the actual carryover and restricted ending fund balance amounts toward expenditures on the First Interim budget after the actual amounts are known.

ENDING FUND BALANCE

The ending fund balance of \$35,001,265 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$618,639.
- Restricted – legally restricted categorical programs is \$5,670,818.
- Assigned – \$11,970,433
 - \$5,463,441 – Instructional Materials carryover
 - \$1,491,402 – Supplemental/Concentration – summer programs carryover
 - \$1,271,282 – Various program carryovers
 - \$750,000 – Additional Special Education positions
 - \$727,296 – Supplemental/Concentration – EL carryover
 - \$500,000 – Supplemental/Concentration - CTE
 - \$580,362 – Supplemental/Concentration - Charter carryover
 - \$558,891 – Site Base Allocation carryover
 - \$465,057 – Insurance Claim; Vineland fire carryover
 - \$162,702 – Site Base Allocation – no 5% reduction

- Unassigned –
 - \$16,741,376 Reserve for Economic Uncertainty (\$19 million is one month of the District's payroll)
 - \$0 Unappropriated

ON-BEHALF STRS CONTRIBUTION

The Governmental Accounting Standards Board (GASB) Statement No. 68 significantly changes how state and local governments account for their long-term obligations and costs related to employee pensions. In prior years, information on long-term pension liability was disclosed in the note disclosure and required supplementary information of the financial audit report. Effective with the close of the books for 2014/15 the net pension liability is reported on the face of the Statement of Net Position, effectively reducing the overall net position.

In addition to accounting for the liability in the government-wide financial statements of the audit report, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is estimated to be \$8 million and will be reflected in First Interim report.

OTHER FUNDS – BUDGET ASSUMPTIONS

ADULT EDUCATION FUND

The beginning fund balance is projected at \$956,438; \$377,735 more than the 2017/2018 Second Interim Report.

Revenue from Federal categorical programs are budgeted at approximately 70% of the prior years' awards. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the Adult Education Block Grant (AEBG) in the amount of \$2.8 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. Salaries and benefits have been budgeted for staff needed to teach fee based courses not budgeted through position control.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs.

The ending fund balance is projected at \$219,967.

CHILD DEVELOPMENT FUND

The beginning fund balance is estimated from the 2017/2018 Second Interim Report at \$480,582.

Federal Revenue is projected as follows: Head Start Basic is budgeted at \$2.1 million, Head Start Training & Technical Assistance is budgeted at \$13,352 and General Child Care and Development program (CCTR) is budgeted at \$20,815.

Other State Revenue includes CCTR, the California State Preschool program (CSPP) and the Pre-

Kindergarten Family Literacy program (CPKS). Projected revenues total \$5.4 million. Actual award amounts will be known and reflected at First Interim.

Other Local Revenue includes the First Five program (funded at \$824 thousand) and parent paid fees. Certificated and classified salaries and benefits reflect current position control which includes step/column increases.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The ending fund balance of \$480,582 is Restricted and can only be used with State approval.

CAFETERIA FUND

The beginning fund balance is estimated from the 2017/2018 Second Interim Report at \$2,462,182.

Federal, State, and Non-Program (Child Nutrition School Program) meal sales are estimated at \$19.3 million, representing a 1.70% increase over 2017/2018 Second Interim. The projected increase is based on the implementation of the Community Eligibility Provisions program. CEP is a federally funded program that allows low income schools and districts to serve breakfast and lunch at no cost to all students.

Salaries and benefits reflect current position control which includes annual step increases. Open positions, hiring restrictions, lack of substitutes, and shift in positions to fill open site needs were evaluated and charged accordingly within variable salaries.

The food, supply and other operating budgets reflect minimal adjustments and include all amounts needed to operate the programs. Cost adjustments through competitive bid pricing, improved menu development, increase in training of kitchen staff and better accurate food production estimates allow for an overall slight decrease in costs.

The total ending fund balance of \$2,674,354 is Restricted for the use of nutritional services. None of the programs are deficit spending. The ending fund balance by restricted program are:

Breakfast/Lunch School Program = \$1,386,184

Supper Program = \$992,082

Summer Program = \$282,990

Summer Program Support = \$13,098

Fresh Fruits & Vegetable Program = \$0

DEFERRED MAINTENANCE FUND

The beginning fund balance is projected at \$346,346.

LCFF Sources represent a transfer from the General Fund in the amount of \$1,896,380 to be used for facility maintenance projects.

Other Local Revenue represents interest income.

Interfund Transfers In are budgeted at \$10,000,000 from Supplemental/Concentration funds (in the General Fund) for high needs facility projects.

Expenditures are budgeted based on the District's Facility Master plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The beginning fund balance is estimated from the 2017/2018 Second Interim Report at \$1,483,853. Interest income is budgeted under Other Local Revenue.

The ending fund balance of \$1,499,853 is Assigned for future postemployment benefits.

BUILDING FUND

The beginning fund balance is projected at \$7,999,492.

Other Local Revenue includes rental income for leases of our cell towers and interest income.

Interfund Transfers In reflects sources to be used towards the COP 2007 debt payments.

Expenditures reflect projects from cell tower revenue and debt service interest expense for the 2007 COP liability.

The ending fund balance of \$5,348,221 is made up of \$5.3 million Restricted funds to be used towards 2007 COP debt repayments through 2021/2022 (after such time the General Fund will have the burden of a \$1.5 million annual debt payment through 2035/2036 and then about a \$10 million annual payment for the next 5 years) and \$30 thousand Assigned for future GO Bond and QZAB outside administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

The beginning fund balance is estimated at \$3,459,645.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to utilize the beginning fund balance and all new revenue.

The ending fund balance is projected at zero.

COUNTY SCHOOL FACILITIES FUND

The beginning fund balance is estimated at \$6,100,000.

Other Local Revenue is for interest income.

Expenditures are budgeted based on the Modernization projects which are included in the District's Facility Master Plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The beginning fund balance is estimated at \$14,107,716.

Other Local Revenue includes interest income from QZAB funds and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Other Outgo reflects the \$5 million QZAB debt payment due in November 2018. Two QZABs remain at a total of \$6 million.

Expenditures are budgeted for facility projects utilizing a portion of the beginning fund balance.

The ending fund balance of \$8,729,732 is Restricted for repayment towards the two remaining QZABs and Assigned to future facility projects.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**GENERAL FUND SUMMARY
ESTIMATED ACTUALS AND ADOPTED BUDGET**

	2017/2018 ESTIMATED ACTUALS			2018/2019 ADOPTED BUDGET		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUE	\$ 279,612,115	\$ 62,034,664	\$ 341,646,779	\$ 286,600,390	\$ 41,582,501	\$ 328,182,891
EXPENDITURES	\$ 253,515,997	\$ 101,326,017	\$ 354,842,014	\$ 249,623,308	\$ 78,450,881	\$ 328,074,189
CONTRIBUTIONS	\$ (35,776,075)	\$ 35,776,075	\$ -	\$ (36,739,196)	\$ 36,739,196	\$ -
NET INC/(DEC) IN FUND BALANCE	\$ (9,679,957)	\$ (3,515,278)	\$ (13,195,235)	\$ 237,886	\$ (129,184)	\$ 108,702
BEGINNING FUND BALANCE	\$ 38,772,519	\$ 9,315,279	\$ 48,087,798	\$ 29,092,562	\$ 5,800,001	\$ 34,892,563
ENDING FUND BAL BEFORE RESERVES	\$ 29,092,562	\$ 5,800,001	\$ 34,892,563	\$ 29,330,448	\$ 5,670,817	\$ 35,001,265
LESS:						
NONSPENDABLE	\$ 618,639		\$ 618,639	\$ 618,639		\$ 618,639
RESTRICTED	\$ -	\$ 5,800,001	\$ 5,800,001	\$ -	\$ 5,670,817	\$ 5,670,817
ASSIGNED	\$ 11,057,731	\$ -	\$ 11,057,731	\$ 11,970,433	\$ -	\$ 11,970,433
UNASSIGNED - ECONOMIC UNCERTANTIES	\$ 17,416,192	\$ -	\$ 17,416,192	\$ 16,741,376	\$ -	\$ 16,741,376
UNASSIGNED (AVAILABLE) FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**Other Funds Summary - Revenue and Expenditures
2018/2019 Adopted Budget**

Adult Education Fund 2018/2019

Beginning Balance	\$956,438
Income, Transfer & Other Source	3,340,719
Expenditures	4,077,189
Ending Balance	\$219,968

ADULT EDUCATION FUND

This fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Child Development Fund 2018/2019

Beginning Balance	\$481,096
Income, Transfer & Other Source	8,445,089
Expenditures	8,445,089
Ending Balance	\$481,096

CHILD DEVELOPMENT FUND

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

Cafeteria Fund 2018/2019

Beginning Balance	\$2,462,182
Income, Transfer & Other Source	19,330,500
Expenditures	19,118,328
Ending Balance	\$2,674,354

CAFETERIA FUND

This fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

Deferred Maintenance Fund 2018/2019

Beginning Balance	\$346,346
Income, Transfer & Other Source	11,954,880
Expenditures	12,301,226
Ending Balance	\$0

DEFERRED MAINTENANCE FUND

This fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

Special Reserve Fund for Postemployment Benefits 2018/2019

Beginning Balance	\$1,483,853
Income, Transfer & Other Source	16,000
Expenditures	0
Ending Balance	\$1,499,853

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

This fund is used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

Building Fund 2018/2019

Beginning Balance	\$6,519,241
Income, Transfer & Other Source	453,540
Expenditures	<u>1,624,560</u>
Ending Balance	\$5,348,221

BUILDING FUND

This fund is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of certificates of participations (COP). Expenditures in this fund are for the repayment of the 2007 COP.

Capital Facilities Fund - Developer Fees 2018/2019

Beginning Balance	\$3,459,645
Income, Transfer & Other Source	930,000
Expenditures	<u>4,389,645</u>
Ending Balance	\$0

CAPITAL FACILITIES FUND - DEVELOPER FEES

This fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

County School Facilities Fund 2018/2019

Beginning Balance	\$6,100,000
Income, Transfer & Other Source	50,000
Expenditures	<u>6,150,000</u>
Ending Balance	\$0

COUNTY SCHOOL FACILITIES FUND

This fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

Special Reserve Fund for Capital Outlay Projects 2018/2019

Beginning Balance	\$14,107,716
Income, Transfer & Other Source	890,202
Expenditures	<u>6,268,186</u>
Ending Balance	\$8,729,732

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes. The ending fund balance currently holds two QZAB repayment accounts.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2018/2019 BUDGET ADOPTION RESERVES

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2018/2019	2019/2020	2020/2021
Total General Fund Exp. & Other Uses (Fund 01)		\$ 328,074,189	\$ 352,452,757	\$ 343,784,392
Minimum Reserve requirement	3%	\$ 9,842,226	\$ 10,573,583	\$ 10,313,532
General Fund Ending Fund Balance (Fund 01)		\$ 35,001,265	\$ 17,315,278	\$ 15,992,097
Special Reserve Fund Ending Fund Balance (Fund 17)		\$ -	\$ -	\$ -
Total Ending Fund Balances		\$ 35,001,265	\$ 17,315,278	\$ 15,992,097
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 618,639	\$ 618,639	\$ 618,639
Restricted		\$ 5,670,817	\$ -	\$ -
Committed		\$ -	\$ -	\$ -
Assigned		\$ 11,970,433	\$ -	\$ -
Reserve for economic uncertainties		\$ 16,741,376	\$ 16,696,639	\$ 15,373,458
Unassigned/Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated		\$ 28,711,809	\$ 16,696,639	\$ 15,373,458
Total Components of ending balance		\$ 35,001,265	\$ 17,315,278	\$ 15,992,097
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		\$ 18,869,583	\$ 6,123,056	\$ 5,059,926

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2018/2019 Amount	2019/2020 Amount	2020/2021 Amount
01	Instructional Materials one-time carryover	\$ 5,463,441		
01	Supplemental/Concentration one-time carryover - Summer Programs	\$ 1,491,402		
01	Various one-time program carryovers	\$ 1,271,282		
01	Additional Special Education positions	\$ 750,000		
01	Supplemental/Concentration one-time carryover - EL	\$ 727,296		
01	Supplemental/Concentration one-time carryover - CTE	\$ 500,000		
01	16/17 Supplemental/Concentration one-time carryover - Charters	\$ 580,362		
01	Site Base Allocation one-time carryover	\$ 558,891		
01	Insurance Claim; Vineland fire one-time carryover	\$ 465,057		
01	Site Base Allocation - no 5% reduction	\$ 162,702		
01	Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$19 million), or 6% of general fund expenditures	\$ 6,899,150	\$ 6,123,056	\$ 5,059,926
Total of Substantiated Needs		\$ 18,869,583	\$ 6,123,056	\$ 5,059,926
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ -

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: 5115 Dudley Blvd, McClellan, CA

Date: June 13, 2018

Place: 5115 Dudley Blvd, McClellan, CA

Date: June 19, 2018

Time: 07:00 PM

Adoption Date: June 26, 2018

Signed: 

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

Contact person for additional information on the budget reports:

Name: Kate Ingersoll

Telephone: 916-566-1702

Title: Executive Director Fiscal Services

E-mail: kate.ingersoll@twinriversusd.org

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
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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.

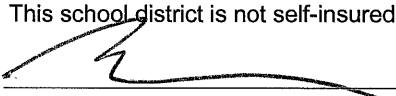
To the County Superintendent of Schools:

- (☐) 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:
Schools Insurance 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 26, 2018

For additional information on this certification, please contact:

Name: Kate Ingersoll
Title: Executive Director Fiscal Services
Telephone: 916-566-1702
E-mail: kate.ingersoll@twinriversusd.org

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	263,512,777.00	0.00	263,512,777.00	278,574,708.00	0.00	278,574,708.00	5.7%
2) Federal Revenue		8100-8299	11,771.00	31,355,999.00	31,367,770.00	0.00	23,860,310.00	23,860,310.00	-23.9%
3) Other State Revenue		8300-8599	8,337,309.00	18,102,882.00	26,439,991.00	4,663,340.00	7,814,655.00	12,477,995.00	-52.8%
4) Other Local Revenue		8600-8799	5,050,258.00	12,675,983.00	17,626,241.00	3,362,342.00	9,907,536.00	13,269,878.00	-24.7%
5) TOTAL, REVENUES			276,912,115.00	62,034,664.00	338,946,779.00	286,600,390.00	41,582,501.00	328,182,891.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	120,330,842.56	29,890,385.00	150,221,227.56	115,578,791.00	26,977,044.00	142,555,835.00	-5.1%
2) Classified Salaries		2000-2999	38,131,382.97	12,262,462.00	50,393,834.97	37,874,303.00	12,295,894.00	50,170,197.00	-0.4%
3) Employee Benefits		3000-3999	48,087,533.47	20,402,847.00	68,490,380.47	50,156,521.00	13,165,738.00	63,322,259.00	-7.5%
4) Books and Supplies		4000-4999	6,612,687.00	10,552,647.00	17,165,334.00	9,112,901.00	7,361,251.00	16,474,152.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	27,045,859.00	20,705,058.00	47,750,917.00	27,900,431.00	14,861,098.00	42,761,529.00	-10.4%
6) Capital Outlay		6000-6999	5,499,455.00	3,063,004.00	8,562,459.00	1,409,189.00	0.00	1,409,189.00	-83.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,024,128.00	1,730,503.00	3,754,631.00	1,359,503.00	1,703,365.00	3,062,868.00	-18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215,891.00)	2,719,121.00	(1,496,770.00)	(3,768,331.00)	2,086,491.00	(1,681,840.00)	12.4%
9) TOTAL, EXPENDITURES			243,515,997.00	101,326,017.00	344,842,014.00	239,623,308.00	78,450,881.00	318,074,189.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			33,396,118.00	(39,291,353.00)	(5,895,235.00)	46,977,082.00	(36,868,380.00)	10,108,702.00	-271.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,700,000.00	0.00	2,700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,776,075.00)	35,776,075.00	0.00	(36,739,196.00)	36,739,196.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,076,075.00)	35,776,075.00	(7,300,000.00)	(46,739,196.00)	36,739,196.00	(10,000,000.00)	37.0%

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)			(9,679,957.00)	(3,515,278.00)	(13,195,235.00)	237,886.00	(129,184.00)	108,702.00	-100.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
2) Ending Balance, June 30 (E + F1e)			29,092,561.74	5,800,000.98	34,892,562.72	29,330,447.74	5,670,816.98	35,001,264.72	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	513,638.93	0.00	513,638.93	513,638.93	0.00	513,638.93	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	5,800,001.92	5,800,001.92	0.00	5,670,817.92	5,670,817.92	-2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	11,057,731.00	0.00	11,057,731.00	11,970,433.00	0.00	11,970,433.00	8.3%
Site Base C/O	0000	9780				558,891.00		558,891.00	
Police Supplemental C/O	0000	9780				100,000.00		100,000.00	
IT VOIP Phone System C/O	0000	9780				262,128.00		262,128.00	
SIA Claim Vineland Fire C/O	0000	9780				465,057.00		465,057.00	
Cal-Safe Child & Care Develop C/O	0000	9780				110,018.00		110,018.00	
ROC/P Apportionment C/O	0000	9780				277,323.00		277,323.00	
Gifted and Talented Education C/O	0000	9780				113,144.00		113,144.00	
Inst Mats (IMFRP) C/O	0000	9780				5,463,441.00		5,463,441.00	
Pupil Retention Block Grant C/O	0000	9780				29,000.00		29,000.00	
CA Eng Lang Dev Test C/O	0000	9780				146,372.00		146,372.00	
Charter School Block Grant C/O	0000	9780				9,224.00		9,224.00	
ASES Matching C/O	0000	9780				44,073.00		44,073.00	
Concentration C/O	0000	9780				727,296.00		727,296.00	
S/C Student Engagement L2=510 C/O	0000	9780				444,342.00		444,342.00	
S/C Others L2=507 C/O	0000	9780				560,026.00		560,026.00	
S/C CTE L2=764 C/O	0000	9780				500,000.00		500,000.00	
S/C - Charter C/O	0000	9780				580,362.00		580,362.00	
Supplemental/-NonCharter C/O	0000	9780				487,034.00		487,034.00	
Pupil Testing C/O	0000	9780				180,000.00		180,000.00	
Addtl Spec Ed positions	0000	9780				750,000.00		750,000.00	
Site Base Allocation -no reduction	0000	9780				162,702.00		162,702.00	
Site Base C/O	0000	9780	558,891.00		558,891.00				
Police Supplemental C/O	0000	9780	100,000.00		100,000.00				
IT VOIP Phone System C/O	0000	9780	262,128.00		262,128.00				
SIA Claim Vineland Fire C/O	0000	9780	465,057.00		465,057.00				
Cal-Safe Child & Care Develop C/O	0000	9780	110,018.00		110,018.00				
ROC/P Apportionment C/O	0000	9780	277,323.00		277,323.00				
Gift and Talented Education C/O	0000	9780	113,144.00		113,144.00				
Inst Mats (IMFRP) C/O	0000	9780	5,463,441.00		5,463,441.00				
Pupil Retention Block Grant C/O	0000	9780	29,000.00		29,000.00				
CA Eng Lang Dev Test C/O	0000	9780	146,372.00		146,372.00				
Charter School Block Grant C/O	0000	9780	9,224.00		9,224.00				
ASES Matching C/O	0000	9780	44,073.00		44,073.00				
Concentration C/O	0000	9780	727,296.00		727,296.00				
S/C Student Engagement L2=510 C/O	0000	9780	444,342.00		444,342.00				
S/C Others L2=507 C/O	0000	9780	560,026.00		560,026.00				
S/C CTE L2=764 C/O	0000	9780	500,000.00		500,000.00				
S/C-Charter C/O	0000	9780	580,362.00		580,362.00				
Supplemental - Non Charter C/O	0000	9780	487,034.00		487,034.00				
Pupil Testing	0000	9780	180,000.00		180,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,416,191.81	0.00	17,416,191.81	16,741,375.81	0.00	16,741,375.81	-3.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.94)	(0.94)	0.00	(0.94)	(0.94)	0.0%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) In County Treasury		9110	68,283,798.26	(28,684,789.51)	39,599,008.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	147,176.55	7,376.63	154,553.18				
c) In Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
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	694,150.87	101,999.31	796,150.18				
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	513,638.93	0.00	513,638.93				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			69,743,764.61	(28,575,413.57)	41,168,351.04				
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	9,272,386.01	166,669.04	9,439,055.05				
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			9,272,386.01	166,669.04	9,439,055.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			60,471,378.60	(28,742,082.61)	31,729,295.99				

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	196,040,920.00	0.00	196,040,920.00	211,636,341.00	0.00	211,636,341.00	8.0%
Education Protection Account State Aid - Current Year		8012	34,583,124.00	0.00	34,583,124.00	32,950,492.00	0.00	32,950,492.00	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	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	28,255,000.00	0.00	28,255,000.00	28,755,000.00	0.00	28,755,000.00	1.8%
Unsecured Roll Taxes		8042	845,000.00	0.00	845,000.00	845,000.00	0.00	845,000.00	0.0%
Prior Years' Taxes		8043	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Supplemental Taxes		8044	1,300,000.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,000,000.00	0.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	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			273,124,044.00	0.00	273,124,044.00	287,586,833.00	0.00	287,586,833.00	5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,896,380.00)		(1,896,380.00)	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	(7,714,887.00)	0.00	(7,714,887.00)	(7,115,745.00)	0.00	(7,115,745.00)	-7.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			263,512,777.00	0.00	263,512,777.00	278,574,708.00	0.00	278,574,708.00	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,186,493.00	5,186,493.00	0.00	5,186,493.00	5,186,493.00	0.0%
Special Education Discretionary Grants		8182	0.00	926,480.00	926,480.00	0.00	928,388.00	928,388.00	0.2%
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		18,824,416.00	18,824,416.00		14,408,449.00	14,408,449.00	-23.5%
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		3,407,189.00	3,407,189.00		1,344,102.00	1,344,102.00	-60.6%
Title III, Part A, Immigrant Education Program	4201	8290		99,171.00	99,171.00		37,316.00	37,316.00	-62.4%

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)	
Title III, Part A, English Learner									
Program	4203	8290		1,353,160.00	1,353,160.00		1,136,786.00	1,136,786.00	-16.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		121,150.00	121,150.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		503,575.00	503,575.00		297,609.00	297,609.00	-40.9%
All Other Federal Revenue	All Other	8290	11,771.00	934,365.00	946,136.00	0.00	521,167.00	521,167.00	-44.9%
TOTAL, FEDERAL REVENUE			11,771.00	31,355,999.00	31,367,770.00	0.00	23,860,310.00	23,860,310.00	-23.9%
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	4,524,243.00	0.00	4,524,243.00	906,468.00	0.00	906,468.00	-80.0%
Lottery - Unrestricted and Instructional Materials		8560	3,711,744.00	1,159,920.00	4,871,664.00	3,756,872.00	1,235,136.00	4,992,008.00	2.5%
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		4,599,801.00	4,599,801.00		4,193,811.00	4,193,811.00	-8.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6850, 6690, 6695	8590		214,467.00	214,467.00		88,593.00	88,593.00	-58.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,578,011.00	2,578,011.00		718,000.00	718,000.00	-72.1%
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	101,322.00	9,550,483.00	9,651,805.00	0.00	1,579,115.00	1,579,115.00	-83.6%
TOTAL, OTHER STATE REVENUE			8,337,309.00	18,102,682.00	26,439,991.00	4,663,340.00	7,814,655.00	12,477,995.00	-52.8%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	190,180.00	0.00	190,180.00	142,420.00	0.00	142,420.00	-25.1%
Interest		8660	100,000.00	0.00	100,000.00	300,000.00	0.00	300,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	152,500.00	0.00	152,500.00	152,500.00	0.00	152,500.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,483,358.00	2,792,764.00	4,276,122.00	103,800.00	0.00	103,800.00	-97.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	360,768.00	0.00	360,768.00	360,768.00	0.00	360,768.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,783,219.00	9,783,219.00		9,907,536.00	9,907,536.00	1.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	2,763,452.00	0.00	2,763,452.00	2,302,854.00	0.00	2,302,854.00	-16.7%
TOTAL, OTHER LOCAL REVENUE			5,050,258.00	12,575,983.00	17,626,241.00	3,362,342.00	9,907,536.00	13,269,878.00	-24.7%
TOTAL, REVENUES			276,912,115.00	62,034,664.00	338,946,779.00	286,600,390.00	41,582,501.00	328,182,891.00	-3.2%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	98,562,700.93	22,894,768.00	121,457,468.93	93,866,158.00	19,999,356.00	113,865,514.00	-6.3%
Certificated Pupil Support Salaries		1200	6,689,007.29	5,259,380.00	11,948,387.29	6,415,306.00	5,155,097.00	11,570,403.00	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	14,752,102.96	861,589.00	15,613,691.96	14,337,265.00	839,792.00	15,177,057.00	-2.8%
Other Certificated Salaries		1900	327,031.38	874,648.00	1,201,679.38	960,062.00	982,799.00	1,942,861.00	61.7%
TOTAL, CERTIFICATED SALARIES			120,330,842.56	29,890,385.00	150,221,227.56	115,578,791.00	26,977,044.00	142,555,835.00	-5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,547,007.00	6,289,498.00	7,836,505.00	1,526,118.00	6,521,239.00	8,047,357.00	2.7%
Classified Support Salaries		2200	14,947,332.60	3,618,359.00	18,565,691.60	14,693,241.00	3,551,310.00	18,244,551.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	5,320,636.00	482,651.00	5,803,287.00	5,110,451.00	409,526.00	5,519,977.00	-4.9%
Clerical, Technical and Office Salaries		2400	14,731,006.20	1,397,505.00	16,128,511.20	14,906,441.00	1,392,224.00	16,298,665.00	1.1%
Other Classified Salaries		2900	1,585,401.17	474,439.00	2,059,840.17	1,638,052.00	421,595.00	2,059,647.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,131,382.97	12,262,452.00	50,393,834.97	37,874,303.00	12,295,894.00	50,170,197.00	-0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,935,961.81	11,825,191.00	27,761,152.81	17,462,365.00	4,197,876.00	21,660,241.00	-22.0%
PERS		3201-3202	5,844,011.03	1,891,414.00	7,735,425.03	6,796,670.00	2,212,986.00	9,009,656.00	16.5%
OASDI/Medicare/Alternative		3301-3302	4,309,106.99	1,361,230.00	5,670,336.99	4,321,966.00	1,320,400.00	5,642,366.00	-0.5%
Health and Welfare Benefits		3401-3402	16,926,185.48	4,561,301.00	21,487,486.48	16,356,644.00	4,573,540.00	20,930,184.00	-2.6%
Unemployment Insurance		3501-3502	136,719.00	21,016.00	157,735.00	136,353.00	19,492.00	155,845.00	-1.2%
Workers' Compensation		3601-3602	2,541,583.16	709,391.00	3,250,974.16	2,506,325.00	660,914.00	3,167,239.00	-2.6%
OPEB, Allocated		3701-3702	1,500,000.00	0.00	1,500,000.00	1,450,000.00	0.00	1,450,000.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	893,966.00	33,304.00	927,270.00	1,126,198.00	180,530.00	1,306,728.00	40.9%
TOTAL, EMPLOYEE BENEFITS			48,087,533.47	20,402,847.00	68,490,380.47	50,156,521.00	13,165,738.00	63,322,259.00	-7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	191,450.00	783,985.00	975,435.00	1,983,125.00	1,257,226.00	3,240,351.00	232.2%
Books and Other Reference Materials		4200	180,876.00	246,293.00	427,169.00	185,266.00	198,714.00	383,980.00	-10.1%
Materials and Supplies		4300	5,067,403.00	8,246,493.00	13,313,896.00	6,306,037.00	5,539,589.00	11,845,626.00	-11.0%
Noncapitalized Equipment		4400	1,172,958.00	1,275,876.00	2,448,834.00	638,473.00	365,722.00	1,004,195.00	-59.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,612,687.00	10,552,647.00	17,165,334.00	9,112,901.00	7,361,251.00	16,474,152.00	-4.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	140,054.00	10,791,975.00	10,932,029.00	102,000.00	7,892,235.00	7,994,235.00	-26.9%
Travel and Conferences		5200	665,979.00	1,128,927.00	1,794,906.00	757,833.00	726,004.00	1,483,837.00	-17.3%
Dues and Memberships		5300	50,141.00	131,247.00	181,388.00	72,236.00	78,624.00	150,860.00	-16.8%
Insurance		5400 - 5450	2,006,140.00	0.00	2,006,140.00	2,022,378.00	0.00	2,022,378.00	0.8%
Operations and Housekeeping Services		5500	6,812,502.00	6,315.00	6,818,817.00	6,823,133.00	0.00	6,823,133.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,676,949.00	1,270,478.00	3,947,427.00	3,038,234.00	1,282,638.00	4,320,872.00	9.5%
Transfers of Direct Costs		5710	(353,044.00)	353,044.00	0.00	(316,247.00)	316,247.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(111,930.00)	0.00	(111,930.00)	(107,400.00)	0.00	(107,400.00)	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	13,743,184.00	7,011,367.00	20,754,551.00	14,136,927.00	4,554,041.00	18,690,968.00	-9.9%
Communications		5900	1,415,884.00	11,705.00	1,427,589.00	1,371,337.00	11,309.00	1,382,646.00	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,045,859.00	20,705,058.00	47,750,917.00	27,900,431.00	14,861,098.00	42,761,529.00	-10.4%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	740,972.00	0.00	740,972.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,855,078.00	21,920.00	1,876,998.00	56,000.00	0.00	56,000.00	-97.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,854,688.00	2,982,303.00	5,836,991.00	1,222,832.00	0.00	1,222,832.00	-79.1%
Equipment Replacement		6500	48,717.00	58,781.00	107,498.00	130,357.00	0.00	130,357.00	21.3%
TOTAL, CAPITAL OUTLAY			5,499,455.00	3,063,004.00	8,562,459.00	1,409,189.00	0.00	1,409,189.00	-83.5%
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	60,000.00	60,000.00	0.00	60,000.00	60,000.00	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	445,500.00	1,263,365.00	1,708,865.00	590,800.00	1,263,365.00	1,854,165.00	8.5%
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%
All Other Transfers Out to All Others		7299	0.00	407,138.00	407,138.00	0.00	380,000.00	380,000.00	-6.7%
Debt Service									
Debt Service - Interest		7438	70,783.00	0.00	70,783.00	31,227.00	0.00	31,227.00	-55.9%
Other Debt Service - Principal		7439	1,507,845.00	0.00	1,507,845.00	737,476.00	0.00	737,476.00	-51.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,024,128.00	1,730,503.00	3,754,631.00	1,359,503.00	1,703,365.00	3,062,868.00	-18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,719,121.00)	2,719,121.00	0.00	(2,086,491.00)	2,086,491.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,496,770.00)	0.00	(1,496,770.00)	(1,681,840.00)	0.00	(1,681,840.00)	12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,215,891.00)	2,719,121.00	(1,496,770.00)	(3,768,331.00)	2,086,491.00	(1,681,840.00)	12.4%
TOTAL, EXPENDITURES									
			243,515,997.00	101,326,017.00	344,842,014.00	239,623,308.00	78,450,881.00	318,074,189.00	-7.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,700,000.00	0.00	2,700,000.00	0.00	0.00	0.00	-100.0%
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			2,700,000.00	0.00	2,700,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,776,075.00)	35,776,075.00	0.00	(36,739,196.00)	36,739,196.00	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			(35,776,075.00)	35,776,075.00	0.00	(36,739,196.00)	36,739,196.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(43,076,075.00)	35,776,075.00	(7,300,000.00)	(46,739,196.00)	36,739,196.00	(10,000,000.00)	37.0%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	263,512,777.00	0.00	263,512,777.00	278,574,708.00	0.00	278,574,708.00	5.7%
2) Federal Revenue		8100-8299	11,771.00	31,355,999.00	31,367,770.00	0.00	23,860,310.00	23,860,310.00	-23.9%
3) Other State Revenue		8300-8599	8,337,309.00	18,102,682.00	26,439,991.00	4,663,340.00	7,814,655.00	12,477,995.00	-52.8%
4) Other Local Revenue		8600-8799	5,050,258.00	12,575,983.00	17,626,241.00	3,362,342.00	9,907,536.00	13,269,878.00	-24.7%
5) TOTAL, REVENUES			276,912,115.00	62,034,664.00	338,946,779.00	286,600,390.00	41,582,501.00	328,182,891.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	136,781,370.57	68,226,683.00	205,008,053.57	136,163,694.00	52,010,027.00	188,173,721.00	-8.2%
2) Instruction - Related Services	2000-2999		34,074,559.00	7,489,284.00	41,563,843.00	35,210,599.00	5,438,246.00	40,648,845.00	-2.2%
3) Pupil Services	3000-3999		22,727,255.78	12,119,443.00	34,846,698.78	22,333,646.00	7,990,407.00	30,324,053.00	-13.0%
4) Ancillary Services	4000-4999		4,699,087.44	175,733.00	4,874,820.44	4,997,434.00	0.00	4,997,434.00	2.5%
5) Community Services	5000-5999		0.00	40,541.00	40,541.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,366,823.00	3,013,619.00	20,380,442.00	16,626,700.00	2,234,991.00	18,861,691.00	-7.5%
8) Plant Services	8000-8999		25,842,773.21	8,530,211.00	34,372,984.21	22,931,732.00	9,073,845.00	32,005,577.00	-6.9%
9) Other Outgo	9000-9999		2,024,128.00	1,730,503.00	3,754,631.00	1,359,503.00	1,703,365.00	3,062,868.00	-18.4%
10) TOTAL, EXPENDITURES			243,515,997.00	101,326,017.00	344,842,014.00	239,623,308.00	78,450,881.00	318,074,189.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			33,396,118.00	(39,291,353.00)	(5,895,235.00)	46,977,082.00	(36,868,380.00)	10,108,702.00	-271.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,700,000.00	0.00	2,700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(35,776,075.00)	35,776,075.00	0.00	(36,739,196.00)	36,739,196.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,076,075.00)	35,776,075.00	(7,300,000.00)	(46,739,196.00)	36,739,196.00	(10,000,000.00)	37.0%

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)			(9,679,957.00)	(3,515,278.00)	(13,195,235.00)	237,886.00	(129,184.00)	108,702.00	-100.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,772,518.74	9,315,278.98	48,087,797.72	29,092,561.74	5,800,000.98	34,892,562.72	-27.4%
2) Ending Balance, June 30 (E + F1e)			29,092,561.74	5,800,000.98	34,892,562.72	29,330,447.74	5,670,816.98	35,001,264.72	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	513,638.93	0.00	513,638.93	513,638.93	0.00	513,638.93	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	5,800,001.92	5,800,001.92	0.00	5,670,817.92	5,670,817.92	-2.2%
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	11,057,731.00	0.00	11,057,731.00	11,970,433.00	0.00	11,970,433.00	8.3%
Site Base C/O	0000	9780				558,891.00		558,891.00	
Police Supplemental C/O	0000	9780				100,000.00		100,000.00	
IT VOIP Phone System C/O	0000	9780				262,128.00		262,128.00	
SIA Claim Vineland Fire C/O	0000	9780				465,057.00		465,057.00	
Cal-Safe Child & Care Develop C/O	0000	9780				110,018.00		110,018.00	
ROC/P Apportionment C/O	0000	9780				277,323.00		277,323.00	
Gifted and Talented Education C/O	0000	9780				113,144.00		113,144.00	
Inst Matls (IMFRP) C/O	0000	9780				5,463,441.00		5,463,441.00	
Pupil Retention Block Grant C/O	0000	9780				29,000.00		29,000.00	
CA Eng Lang Dev Test C/O	0000	9780				146,372.00		146,372.00	
Charter School Block Grant C/O	0000	9780				9,224.00		9,224.00	
ASES Matching C/O	0000	9780				44,073.00		44,073.00	
Concentration C/O	0000	9780				727,296.00		727,296.00	
S/C Student Engagement L2=510 C/O	0000	9780				444,342.00		444,342.00	
S/C Others L2=507 C/O	0000	9780				560,026.00		560,026.00	
S/C CTE L2=764 C/O	0000	9780				500,000.00		500,000.00	
S/C - Charter C/O	0000	9780				580,362.00		580,362.00	
Supplemental/-NonCharter C/O	0000	9780				487,034.00		487,034.00	
Pupil Testing C/O	0000	9780				180,000.00		180,000.00	
Addtl Spec Ed positions	0000	9780				750,000.00		750,000.00	
Site Base Allocation -no reduction	0000	9780				162,702.00		162,702.00	
Site Base C/O	0000	9780	558,891.00		558,891.00				
Police Supplemental C/O	0000	9780	100,000.00		100,000.00				
IT VOIP Phone System C/O	0000	9780	262,128.00		262,128.00				
SIA Claim Vineland Fire C/O	0000	9780	465,057.00		465,057.00				
Cal-Safe Child & Care Develop C/O	0000	9780	110,018.00		110,018.00				
ROC/P Apportionment C/O	0000	9780	277,323.00		277,323.00				
Gift and Talented Education C/O	0000	9780	113,144.00		113,144.00				
Inst Matls (IMFRP) C/O	0000	9780	5,463,441.00		5,463,441.00				
Pupil Retention Block Grant C/O	0000	9780	29,000.00		29,000.00				
CA Eng Lang Dev Test C/O	0000	9780	146,372.00		146,372.00				
Charter School Block Grant C/O	0000	9780	9,224.00		9,224.00				
ASES Matching C/O	0000	9780	44,073.00		44,073.00				
Concentration C/O	0000	9780	727,296.00		727,296.00				
S/C Student Engagement L2=510 C/O	0000	9780	444,342.00		444,342.00				
S/C Others L2=507 C/O	0000	9780	560,026.00		560,026.00				
S/C CTE L2=764 C/O	0000	9780	500,000.00		500,000.00				
S/C-Charter C/O	0000	9780	580,362.00		580,362.00				
Supplemental - Non Charter C/O	0000	9780	487,034.00		487,034.00				
Pupil Testing	0000	9780	180,000.00		180,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,416,191.81	0.00	17,416,191.81	16,741,375.81	0.00	16,741,375.81	-3.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.94)	(0.94)	0.00	(0.94)	(0.94)	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	5,400,000.29	5,400,000.29
6512	Special Ed: Mental Health Services	400,000.22	270,816.22
7338	College Readiness Block Grant	0.05	0.05
9010	Other Restricted Local	1.36	1.36
Total, Restricted Balance		5,800,001.92	5,670,817.92

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)	22,609.00	22,609.00	22,609.00	22,619.00	22,619.00	22,619.00
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)	22,609.00	22,609.00	22,609.00	22,619.00	22,619.00	22,619.00
5. District Funded County Program ADA						
a. County Community Schools	28.00	28.00	28.00	28.00	28.00	28.00
b. Special Education-Special Day Class	85.00	85.00	85.00	85.00	85.00	85.00
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)	113.00	113.00	113.00	113.00	113.00	113.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,722.00	22,722.00	22,722.00	22,732.00	22,732.00	22,732.00
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	2,065.00	2,065.00	2,065.00	2,075.00	2,075.00	2,075.00
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)	2,065.00	2,065.00	2,065.00	2,075.00	2,075.00	2,075.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,065.00	2,065.00	2,065.00	2,075.00	2,075.00	2,075.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			43,305,599.00	27,407,248.00	11,856,568.00	11,419,590.00	3,883,244.00	3,344,866.00	15,431,725.00	35,031,891.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,581,817.00	10,581,817.00	27,284,894.00	19,047,271.00	19,047,271.00	27,284,894.00	19,047,271.00	19,047,271.00
Property Taxes	8020-8079			7,074.00	2.00	3,242.00	676,259.00	715,650.00	25,530,221.00	(464,752.00)
Miscellaneous Funds	8080-8099			(2,599,557.00)	(961,641.00)	(671,450.00)	(668,186.00)	(571,450.00)	(1,142,843.00)	(1,402,279.00)
Federal Revenue	8100-8299		335,625.00	(60,034.00)	1,683,148.00	1,099,042.00	64,082.00	7,568,459.00	232,769.00	54,112.00
Other State Revenue	8300-8599		(99,645.00)	530,149.00	883,124.00	(17,829.00)	1,584,662.00	992,036.00	(95,491.00)	480,258.00
Other Local Revenue	8600-8799		469,385.00	563,090.00	(1,875,560.00)	1,424,935.00	3,382,612.00	1,118,532.00	1,162,578.00	1,199,890.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			11,287,182.00	9,022,539.00	27,013,967.00	20,885,211.00	24,086,700.00	37,108,121.00	44,734,505.00	18,914,500.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,255,176.00	11,603,997.00	16,216,877.00	13,174,725.00	11,780,304.00	12,229,566.00	11,422,945.00	11,920,258.00
Classified Salaries	2000-2999		2,360,885.00	4,234,656.00	4,099,811.00	4,405,480.00	4,181,655.00	4,264,822.00	3,999,984.00	4,052,586.00
Employee Benefits	3000-3999		1,309,082.00	4,874,350.00	5,454,797.00	4,930,966.00	5,066,495.00	4,935,201.00	4,780,306.00	4,911,771.00
Books and Supplies	4000-4999		323,397.00	1,385,555.00	1,059,027.00	1,411,526.00	900,894.00	686,613.00	724,535.00	583,795.00
Services	5000-5999		2,561,733.00	2,261,123.00	3,635,263.00	4,473,431.00	2,267,193.00	2,718,739.00	3,682,287.00	3,672,443.00
Capital Outlay	6000-6599			183,870.00	65,883.00	75,147.00	20,993.00	188,752.00	508,918.00	23,557.00
Other Outgo	7000-7499		375,260.00	29,668.00	19,287.00	(49,718.00)	407,544.00	(2,431.00)	15,364.00	114,760.00
Interfund Transfers Out	7600-7629				10,000,000.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,185,533.00	24,573,219.00	40,550,945.00	28,421,557.00	24,625,078.00	25,021,262.00	25,134,339.00	25,279,170.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199				14,500,000.00					
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	14,500,000.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		19,000,000.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				1,400,000.00					
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	19,000,000.00	0.00	1,400,000.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(19,000,000.00)	0.00	13,100,000.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(15,898,351.00)	(15,550,680.00)	(436,978.00)	(7,536,346.00)	(538,378.00)	12,086,859.00	19,600,166.00	(6,364,670.00)
F. ENDING CASH (A + E)			27,407,248.00	11,856,568.00	11,419,590.00	3,883,244.00	3,344,866.00	15,431,725.00	35,031,891.00	28,667,221.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		28,667,221.00	34,645,603.00	31,492,064.00	41,065,961.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,284,894.00	19,047,271.00	19,047,271.00	27,284,894.00			244,586,836.00	244,586,833.00
Property Taxes	8020-8079	2,892.00	466,621.00	13,047,369.00	3,015,423.00			43,000,001.00	43,000,000.00
Miscellaneous Funds	8080-8099	(697,258.00)	728.00	(695,015.00)		396,826.00		(9,012,125.00)	(9,012,125.00)
Federal Revenue	8100-8299	2,457,849.00	244,103.00	196,404.00	7,984,750.00	1,000,000.00	1,000,000.00	23,860,309.00	23,860,310.00
Other State Revenue	8300-8599	611,324.00	550,814.00	647,986.00	5,410,606.00	1,000,000.00		12,477,994.00	12,477,995.00
Other Local Revenue	8600-8799	1,207,649.00	1,639,394.00	2,477,373.00		500,000.00		13,269,878.00	13,269,878.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		30,867,350.00	21,948,931.00	34,721,388.00	43,695,673.00	2,896,826.00	1,000,000.00	328,182,893.00	328,182,891.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,900,491.00	11,825,892.00	12,009,229.00	13,416,376.00	2,000,000.00	1,800,000.00	142,555,836.00	142,555,835.00
Classified Salaries	2000-2999	4,341,030.00	4,106,424.00	4,278,283.00	5,044,581.00	400,000.00	400,000.00	50,170,197.00	50,170,197.00
Employee Benefits	3000-3999	4,855,141.00	4,915,699.00	4,877,579.00	11,410,870.00	500,000.00	500,000.00	63,322,257.00	63,322,259.00
Books and Supplies	4000-4999	824,595.00	1,077,547.00	1,320,581.00	5,176,087.00	500,000.00	500,000.00	16,474,152.00	16,474,152.00
Services	5000-5999	2,885,081.00	2,696,845.00	2,411,150.00	6,496,241.00	2,000,000.00	1,000,000.00	42,761,529.00	42,761,529.00
Capital Outlay	6000-6599	175,347.00	31,613.00	135,108.00				1,409,188.00	1,409,189.00
Other Outgo	7000-7499	(92,717.00)	448,450.00	115,561.00				1,381,028.00	1,381,028.00
Interfund Transfers Out	7600-7629							10,000,000.00	10,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,888,968.00	25,102,470.00	25,147,491.00	41,544,155.00	5,400,000.00	4,200,000.00	328,074,187.00	328,074,189.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					(2,896,826.00)		11,603,174.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(2,896,826.00)	0.00	11,603,174.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							19,000,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					(5,400,000.00)		(4,000,000.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(5,400,000.00)	0.00	15,000,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	2,503,174.00	0.00	(3,396,826.00)	
E. NET INCREASE/DECREASE (B - C + D)		5,978,382.00	(3,153,539.00)	9,573,897.00	2,151,518.00	0.00	(3,200,000.00)	(3,288,120.00)	108,702.00
F. ENDING CASH (A + E)		34,645,603.00	31,492,064.00	41,065,961.00	43,217,479.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,017,479.00	

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**2018/2019
ADOPTED BUDGET
MULTIYEAR PROJECTION ASSUMPTIONS
For 2019/2020 AND 2020/2021**

GENERAL FUND – UNRESTRICTED

REVENUE ASSUMPTIONS

For the 2019/2020 projection year, our District Local Control Funding Formula (LCFF) includes a 2.41% increase and no change to ADA (Average Daily Attendance). The projection for 2020/2021 includes a 2.80% increase and no change to ADA. The unduplicated percentage for both years are:

- Twin Rivers – 87.72%
- Creative Connections Arts Academy – 68.18%
- Smythe Academy of Arts & Science – 91.53%
- Westside Preparatory – 75.42%

In 2019/2020 LCFF is projected with a \$6.7 million increase; \$4.9 million to base funding and \$1.8 million to supplemental/concentration funds. Automatic salary step/column increases and the STRS & PERS increases are estimated at \$5.8 million; \$900 thousand more than the LCFF base revenue increase. This is causing on-going deficit spending.

In 2020/2021 LCFF is projected with a \$7.8 million increase; \$5.7 million to base funding and \$2.1 million to supplemental/concentration funds. Automatic salary step/column increases and the STRS & PERS increases are estimated at \$6.1 million. The increase in LCFF base revenue is \$1.7 million more than the automatic salary increases. The 2019/2020 on-going deficit spending of \$900,000 (which is now a cost of \$1.8 million in 2020/2021) is now alleviated in the 2020/2021 year and on-going.

No Federal Revenues are projected.

Other State Revenues includes Lottery and the Mandate Cost Block Grant (MBG).

Other Local Revenues includes a reduction of \$151 thousand in 2019/2020 and an additional reduction of another \$151 thousand in 2020/2021 to the Regional Occupational Program funding from SCOE. These funds are now at zero in 2020/2021. The largest revenue source is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for \$2 million for facility use and administrative and other support services from Twin Rivers. Interest income and all other local revenues remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2019/2020 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds. In 2020/2021 the RRMA is brought up to the required 3% of general fund expenditures (\$600,000 increase) and an increase for Special Education step and column salaries and benefits.

EXPENDITURE ASSUMPTIONS

Certificated Salaries include a 1.3% increase for step/column in both projection years. There is no salary schedule increase for either projection year. The 2018/2019 \$750 thousand reserve for increased special education positions is added into the 2019/2020 year and on-going.

Classified Salaries include a 2.3% increase for step in both projection years. There is no salary schedule increase for either projection year. The 2018/2019 reserve for increased special education positions is added into the 2019/2020 year and is on-going.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/21; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 26.0% for 2024/25 (2.738% increase in 2019/2020 and 2.70% increase in 2020/2021). STRS and PERS increase costs in 2020/2021 over 2014/2015 is estimated to be \$17.4 million. Statutory benefits are adjusted for the changes in salaries as indicated above.

Books and Supplies for 2019/2020 include \$5.5 million of the one-time 2018/2019 ending fund balance carryover. The one-time carryover increase is removed in 2020/2021.

Services and Other Operating for 2019/2020 include \$5.6 million of the one-time 2018/2019 ending fund balance various program carryovers. The one-time carryover increase is removed in 2020/2021.

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Direct Support/Indirect Cost's remain unchanged in the projection years.

ENDING FUND BALANCE

The General Fund expenditures are greater than the revenues by \$12 million in 2019/2020 (deficit spending). However, when the one-time program carryover funds of \$11.1 million are removed, the on-going deficit spending is \$1 million. The increase in employer STRS and PERS costs and the automatic step and column increases are all covered by the LCFF revenue increase. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2019/2020, but fall short \$2.3 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The 2020/2021 projection year reflects deficit spending of \$1.3 million; due to the additional compounding employer STRS and PERS costs, automatic step and column increases and the required RRMA increase all being more than the LCFF revenue increase. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2020/2021, but fall short \$3.6 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The ending fund balances are categorized by the GASB 54 requirements.

2019/2020:

Nonspendable - \$618,639
Restricted - \$0
Assigned - \$0
Economic Uncertainties - \$16,696,649
Unassigned - \$0

2020/2021:

Nonspendable - \$618,639
Restricted - \$0
Assigned - \$0
Economic Uncertainties - \$15,373,458
Unassigned - \$0

GENERAL FUND – RESTRICTED

REVENUE ASSUMPTIONS

Federal, Other State and Other Local Revenues all remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2019/2020 to cover the increase in costs for step and column salaries of positions in the Special Education and Routine Restricted Maintenance Account (RRMA) programs. In 2020/2021, in addition to the increase for Special Education salaries for step and column, the RRMA is brought up to the required 3% of general fund expenditures (\$600,000 increase).

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.3% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.3% for step in both projection years. There is no salary schedule increase for either projection year.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/2021; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 26.0% for 2024/2025 (2.738% increase in 2019/2020 and 2.70% increase in 2020/2021).

Books and Supplies remain unchanged in the projection years.

Services and Other Operating decrease by \$2.3 million in 2019/2020 to balance the categorical programs due to step and column, STRS and PERS increases. In 2020/2021, a \$1 million decrease is reflected to balance the programs due to step and column, STRS and PERS increases.

All other expenditures are projected at the 2018/2019 levels in the projection years.

ENDING FUND BALANCE

The multiyear projections reflect a balanced budget for the restricted programs.

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	278,574,708.00	2.42%	285,309,588.00	2.75%	293,155,028.16
2. Federal Revenues	8100-8299	23,860,310.00	0.00%	23,860,310.00	0.00%	23,860,310.00
3. Other State Revenues	8300-8599	12,477,995.00	0.00%	12,477,995.00	0.00%	12,477,995.00
4. Other Local Revenues	8600-8799	13,269,878.00	-1.14%	13,118,878.00	-1.15%	12,967,878.00
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)		328,182,891.00	2.01%	334,766,771.00	2.30%	342,461,211.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,555,835.00		145,175,299.85
b. Step & Column Adjustment				1,775,225.85		1,809,278.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				844,239.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,555,835.00	1.84%	145,175,299.85	1.25%	146,984,578.75
2. Classified Salaries						
a. Base Salaries				50,170,197.00		51,492,611.53
b. Step & Column Adjustment				1,142,414.53		1,172,830.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				180,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,170,197.00	2.64%	51,492,611.53	2.28%	52,665,441.60
3. Employee Benefits	3000-3999	63,322,259.00	7.55%	68,104,403.00	6.96%	72,846,469.00
4. Books and Supplies	4000-4999	16,474,152.00	39.23%	22,937,593.00	-28.18%	16,474,152.00
5. Services and Other Operating Expenditures	5000-5999	42,761,529.00	20.07%	51,342,035.85	-21.74%	40,180,043.98
6. Capital Outlay	6000-6999	1,409,189.00	0.00%	1,409,189.00	0.00%	1,409,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,062,868.00	0.00%	3,062,868.00	0.00%	3,062,868.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,681,840.00)	0.00%	(1,681,840.00)	0.00%	(1,681,840.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				610,597.00		1,843,490.00
11. Total (Sum lines B1 thru B10)		328,074,189.00	7.43%	352,452,757.23	-2.46%	343,784,392.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		108,702.00		(17,685,986.23)		(1,323,181.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,892,562.72		35,001,264.72		17,315,278.49
2. Ending Fund Balance (Sum lines C and D1)		35,001,264.72		17,315,278.49		15,992,097.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	618,638.93		618,639.00		618,639.00
b. Restricted	9740	5,670,817.92		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,970,433.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,741,375.81		16,696,639.49		15,373,458.32
2. Unassigned/Unappropriated	9790	(0.94)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		35,001,264.72		17,315,278.49		15,992,097.32

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	16,741,375.81		16,696,639.49		15,373,458.32
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.94)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		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)		16,741,374.87		16,696,639.49		15,373,458.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.10%		4.74%		4.47%
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)		24,694.00		24,694.00		24,694.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		328,074,189.00		352,452,757.23		343,784,392.33
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)		328,074,189.00		352,452,757.23		343,784,392.33
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)		9,842,225.67		10,573,582.72		10,313,531.77
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)		9,842,225.67		10,573,582.72		10,313,531.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	278,574,708.00	2.42%	285,309,588.00	2.75%	293,155,028.16
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,663,340.00	0.00%	4,663,340.00	0.00%	4,663,340.00
4. Other Local Revenues	8600-8799	3,362,342.00	-4.49%	3,211,342.00	-4.70%	3,060,342.00
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	(36,739,196.00)	1.23%	(37,189,537.00)	2.51%	(38,122,597.00)
6. Total (Sum lines A1 thru A5c)		249,861,194.00	2.45%	255,994,733.00	2.64%	262,756,113.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				115,578,791.00		117,403,315.28
b. Step & Column Adjustment				1,424,524.28		1,448,243.10
c. Cost-of-Living Adjustment						
d. Other Adjustments				400,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,578,791.00	1.58%	117,403,315.28	1.23%	118,851,558.38
2. Classified Salaries						
a. Base Salaries				37,874,303.00		38,913,911.97
b. Step & Column Adjustment				859,608.97		883,519.98
c. Cost-of-Living Adjustment						
d. Other Adjustments				180,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,874,303.00	2.74%	38,913,911.97	2.27%	39,797,431.95
3. Employee Benefits	3000-3999	50,156,521.00	7.36%	53,847,952.00	6.92%	57,573,121.00
4. Books and Supplies	4000-4999	9,112,901.00	59.95%	14,576,342.00	-37.48%	9,112,901.00
5. Services and Other Operating Expenditures	5000-5999	27,900,431.00	20.63%	33,657,423.00	-17.10%	27,900,431.00
6. Capital Outlay	6000-6999	1,409,189.00	0.00%	1,409,189.00	0.00%	1,409,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,359,503.00	0.00%	1,359,503.00	0.00%	1,359,503.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,768,331.00)	0.00%	(3,768,331.00)	0.00%	(3,768,331.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				610,597.00		1,843,490.00
11. Total (Sum lines B1 thru B10)		249,623,308.00	7.37%	268,009,902.25	-1.47%	264,079,294.33
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		237,886.00		(12,015,169.25)		(1,323,181.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,092,561.74		29,330,447.74		17,315,278.49
2. Ending Fund Balance (Sum lines C and D1)		29,330,447.74		17,315,278.49		15,992,097.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	618,638.93		618,639.00		618,639.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	11,970,433.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,741,375.81		16,696,639.49		15,373,458.32
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,330,447.74		17,315,278.49		15,992,097.32

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	16,741,375.81		16,696,639.49		15,373,458.32
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		16,741,375.81		16,696,639.49		15,373,458.32
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.						
Please see assumptions attached.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	23,860,310.00	0.00%	23,860,310.00	0.00%	23,860,310.00
3. Other State Revenues	8300-8599	7,814,655.00	0.00%	7,814,655.00	0.00%	7,814,655.00
4. Other Local Revenues	8600-8799	9,907,536.00	0.00%	9,907,536.00	0.00%	9,907,536.00
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	36,739,196.00	1.23%	37,189,537.00	2.51%	38,122,597.00
6. Total (Sum lines A1 thru A5c)		78,321,697.00	0.57%	78,772,038.00	1.18%	79,705,098.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,977,044.00		27,771,984.57
b. Step & Column Adjustment				350,701.57		361,035.80
c. Cost-of-Living Adjustment						
d. Other Adjustments				444,239.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,977,044.00	2.95%	27,771,984.57	1.30%	28,133,020.37
2. Classified Salaries						
a. Base Salaries				12,295,894.00		12,578,699.56
b. Step & Column Adjustment				282,805.56		289,310.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,295,894.00	2.30%	12,578,699.56	2.30%	12,868,009.65
3. Employee Benefits	3000-3999	13,165,738.00	8.28%	14,256,451.00	7.13%	15,273,348.00
4. Books and Supplies	4000-4999	7,361,251.00	13.58%	8,361,251.00	-11.96%	7,361,251.00
5. Services and Other Operating Expenditures	5000-5999	14,861,098.00	19.00%	17,684,612.85	-30.56%	12,279,612.98
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,703,365.00	0.00%	1,703,365.00	0.00%	1,703,365.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,491.00	0.00%	2,086,491.00	0.00%	2,086,491.00
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)		78,450,881.00	7.64%	84,442,854.98	-5.61%	79,705,098.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(129,184.00)		(5,670,816.98)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,800,000.98		5,670,816.98		0.00
2. Ending Fund Balance (Sum lines C and D1)		5,670,816.98		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,670,817.92				
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	(0.94)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,670,816.98		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
I. 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.						
Please see assumptions attached.						

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(107,400.00)	0.00	(1,681,840.00)				
Other Sources/Uses Detail					0.00	10,000,000.00		
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	75,000.00	0.00	210,413.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,000.00	0.00	491,569.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,400.00	0.00	979,858.00	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					10,000,000.00	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					300,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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	107,400.00	(107,400.00)	1,681,840.00	(1,681,840.00)	10,300,000.00	10,300,000.00		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	37,155,745.00		37,155,745.00			37,155,745.00
Work in Progress	84,171,870.00		84,171,870.00			84,171,870.00
Total capital assets not being depreciated	121,327,615.00	0.00	121,327,615.00	0.00	0.00	121,327,615.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00	1,411,471.00		28,805,206.00
Buildings	515,869,008.00		515,869,008.00	14,645,577.00		530,514,585.00
Equipment	40,199,363.00		40,199,363.00	4,662,069.00		44,861,432.00
Total capital assets being depreciated	583,462,106.00	0.00	583,462,106.00	20,719,117.00	0.00	604,181,223.00
Accumulated Depreciation for:						
Land Improvements	(12,522,077.00)		(12,522,077.00)	(1,176,770.00)		(13,698,847.00)
Buildings	(184,435,564.00)		(184,435,564.00)	(11,492,392.00)		(195,927,956.00)
Equipment	(25,853,144.00)		(25,853,144.00)	(1,874,586.00)		(27,727,730.00)
Total accumulated depreciation	(222,810,785.00)	0.00	(222,810,785.00)	(14,543,748.00)	0.00	(237,354,533.00)
Total capital assets being depreciated, net	360,651,321.00	0.00	360,651,321.00	6,175,369.00	0.00	366,826,690.00
Governmental activity capital assets, net	481,978,936.00	0.00	481,978,936.00	6,175,369.00	0.00	488,154,305.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget
2017-18 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	306,878,912.00		306,878,912.00		12,089,804.00	294,789,108.00	9,977,500.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	47,350,000.00		47,350,000.00			47,350,000.00	0.00
Capital Leases Payable	3,267,790.00		3,267,790.00		1,611,920.00	1,655,870.00	845,749.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,967,124.00	(318,493.00)	25,648,631.00			25,648,631.00	5,868,944.00
Net Pension Liability	234,352,534.00	43,465,470.00	277,818,004.00	0.00	0.00	277,818,004.00	
Total/Net OPEB Liability	38,476,299.00		38,476,299.00	2,011,434.00	1,121,256.00	39,366,477.00	1,121,256.00
Compensated Absences Payable	1,696,377.00		1,696,377.00			1,696,377.00	
Governmental activities long-term liabilities	657,989,036.00	43,146,977.00	701,136,013.00	2,011,434.00	14,822,980.00	688,324,467.00	17,813,449.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	674,394.00	503,087.00	-25.4%
3) Other State Revenue		8300-8599	2,795,229.00	2,837,632.00	1.5%
4) Other Local Revenue		8600-8799	7,060.00	0.00	-100.0%
5) TOTAL, REVENUES			3,476,683.00	3,340,719.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,175,176.00	1,113,662.00	-5.2%
2) Classified Salaries		2000-2999	737,423.00	774,446.00	5.0%
3) Employee Benefits		3000-3999	747,314.00	667,866.00	-10.6%
4) Books and Supplies		4000-4999	187,359.00	242,978.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	450,370.00	767,824.00	70.5%
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	176,856.00	210,413.00	19.0%
9) TOTAL, EXPENDITURES			3,474,498.00	3,777,189.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,185.00	(436,470.00)	-20075.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	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)			(297,815.00)	(736,470.00)	147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,254,252.94	956,437.94	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,254,252.94	956,437.94	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,254,252.94	956,437.94	-23.7%
2) Ending Balance, June 30 (E + F1e)			956,437.94	219,967.94	-77.0%
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	736,470.70	0.70	-100.0%
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	219,967.44	219,967.44	0.0%
Adult Education	0000	9780		219,967.44	
Adult Education	0000	9780	219,967.44		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.20)	(0.20)	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	556,845.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,478.23		
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	2,523.30		
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			564,846.66		
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	3,085.08		
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			3,085.08		
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)			561,761.58		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	674,394.00	503,087.00	-25.4%
TOTAL, FEDERAL REVENUE			674,394.00	503,087.00	-25.4%
OTHER STATE REVENUE					
Other State Apportionments					
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,737,904.00	2,837,632.00	3.6%
All Other State Revenue	All Other	8590	57,325.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,795,229.00	2,837,632.00	1.5%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,903.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	157.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,060.00	0.00	-100.0%
TOTAL, REVENUES			3,476,683.00	3,340,719.00	-3.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	704,428.00	642,616.00	-8.8%
Certificated Pupil Support Salaries		1200	274,546.00	274,735.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	196,202.00	196,311.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,175,176.00	1,113,662.00	-5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	134,763.00	156,814.00	16.4%
Classified Support Salaries		2200	35,651.00	37,419.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	353,077.00	439,614.00	24.5%
Other Classified Salaries		2900	213,932.00	140,599.00	-34.3%
TOTAL, CLASSIFIED SALARIES			737,423.00	774,446.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	212,243.00	175,768.00	-17.2%
PERS		3201-3202	93,563.00	118,204.00	26.3%
OASDI/Medicare/Alternative		3301-3302	63,973.00	65,720.00	2.7%
Health and Welfare Benefits		3401-3402	271,346.00	272,416.00	0.4%
Unemployment Insurance		3501-3502	853.00	870.00	2.0%
Workers' Compensation		3601-3602	29,007.00	29,788.00	2.7%
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	76,329.00	5,100.00	-93.3%
TOTAL, EMPLOYEE BENEFITS			747,314.00	667,866.00	-10.6%
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	187,359.00	242,978.00	29.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			187,359.00	242,978.00	29.7%

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	11,511.00	13,000.00	12.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	139,000.00	140,000.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90.00	100,000.00	111011.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	224,769.00	439,824.00	95.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			450,370.00	767,824.00	70.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	176,856.00	210,413.00	19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			176,856.00	210,413.00	19.0%
TOTAL, EXPENDITURES			3,474,498.00	3,777,189.00	8.7%

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	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	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)			(300,000.00)	(300,000.00)	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	674,394.00	503,087.00	-25.4%
3) Other State Revenue		8300-8599	2,795,229.00	2,837,632.00	1.5%
4) Other Local Revenue		8600-8799	7,060.00	0.00	-100.0%
5) TOTAL, REVENUES			3,476,683.00	3,340,719.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,489,370.00	1,874,312.00	25.8%
2) Instruction - Related Services	2000-2999		1,233,198.00	1,134,813.00	-8.0%
3) Pupil Services	3000-3999		381,197.00	362,506.00	-4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		176,856.00	210,413.00	19.0%
8) Plant Services	8000-8999		193,877.00	195,145.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,474,498.00	3,777,189.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,185.00	(436,470.00)	-20075.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	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)			(297,815.00)	(736,470.00)	147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,254,252.94	956,437.94	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,254,252.94	956,437.94	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,254,252.94	956,437.94	-23.7%
2) Ending Balance, June 30 (E + F1e)			956,437.94	219,967.94	-77.0%
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	736,470.70	0.70	-100.0%
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	219,967.44	219,967.44	0.0%
Adult Education	0000	9780		219,967.44	
Adult Education	0000	9780	219,967.44		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.20)	(0.20)	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6391	Adult Education Block Grant Program	736,470.16	0.16
6392	Adult Education Block Grant Data and Accountability	0.54	0.54
Total, Restricted Balance		736,470.70	0.70

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	2,738,292.00	2,114,998.00	-22.8%
3) Other State Revenue		8300-8599	5,278,168.00	5,426,219.00	2.8%
4) Other Local Revenue		8600-8799	1,132,173.00	903,872.00	-20.2%
5) TOTAL, REVENUES			9,148,633.00	8,445,089.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,080,225.00	3,077,439.00	-0.1%
2) Classified Salaries		2000-2999	1,951,311.00	2,259,354.00	15.8%
3) Employee Benefits		3000-3999	1,944,891.00	2,077,724.00	6.8%
4) Books and Supplies		4000-4999	458,576.00	149,153.00	-67.5%
5) Services and Other Operating Expenditures		5000-5999	649,709.00	389,850.00	-40.0%
6) Capital Outlay		6000-6999	670,781.00	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	392,626.00	491,569.00	25.2%
9) TOTAL, EXPENDITURES			9,148,119.00	8,445,089.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,582.34	481,096.34	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,582.34	481,096.34	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,582.34	481,096.34	0.1%
2) Ending Balance, June 30 (E + F1e)			481,096.34	481,096.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	481,096.34	481,096.34	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	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	423,969.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,013.92		
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	18,546.11		
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			459,529.45		
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	843.23		
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			843.23		
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)			458,686.22		

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	2,738,292.00	2,114,998.00	-22.8%
TOTAL, FEDERAL REVENUE			2,738,292.00	2,114,998.00	-22.8%
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	4,432,311.00	5,408,719.00	22.0%
All Other State Revenue	All Other	8590	845,857.00	17,500.00	-97.9%
TOTAL, OTHER STATE REVENUE			5,278,168.00	5,426,219.00	2.8%
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	514.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	91,250.00	80,000.00	-12.3%
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	1,040,409.00	823,872.00	-20.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,132,173.00	903,872.00	-20.2%
TOTAL, REVENUES			9,148,633.00	8,445,089.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,673,626.00	2,667,869.00	-0.2%
Certificated Pupil Support Salaries		1200	75,330.00	75,330.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	228,075.00	254,065.00	11.4%
Other Certificated Salaries		1900	103,194.00	80,175.00	-22.3%
TOTAL, CERTIFICATED SALARIES			3,080,225.00	3,077,439.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,300,096.00	1,262,431.00	-2.9%
Classified Support Salaries		2200	231,841.00	240,036.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	419,374.00	756,887.00	80.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,951,311.00	2,259,354.00	15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	503,188.00	434,418.00	-13.7%
PERS		3201-3202	291,426.00	352,469.00	20.9%
OASDI/Medicare/Alternative		3301-3302	181,450.00	187,945.00	3.6%
Health and Welfare Benefits		3401-3402	833,457.00	871,295.00	4.5%
Unemployment Insurance		3501-3502	2,253.00	2,312.00	2.6%
Workers' Compensation		3601-3602	76,369.00	79,368.00	3.9%
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	56,748.00	149,917.00	164.2%
TOTAL, EMPLOYEE BENEFITS			1,944,891.00	2,077,724.00	6.8%
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	458,576.00	149,153.00	-67.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			458,576.00	149,153.00	-67.5%

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	15,761.00	21,852.00	38.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	10,000.00	-87.5%
Professional/Consulting Services and Operating Expenditures		5800	513,948.00	356,498.00	-30.6%
Communications		5900	0.00	1,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			649,709.00	389,850.00	-40.0%
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	598,893.00	0.00	-100.0%
Equipment		6400	71,888.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			670,781.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	392,626.00	491,569.00	25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			392,626.00	491,569.00	25.2%
TOTAL, EXPENDITURES			9,148,119.00	8,445,089.00	-7.7%

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	2,738,292.00	2,114,998.00	-22.8%
3) Other State Revenue		8300-8599	5,278,168.00	5,426,219.00	2.8%
4) Other Local Revenue		8600-8799	1,132,173.00	903,872.00	-20.2%
5) TOTAL, REVENUES			9,148,633.00	8,445,089.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,529,712.00	6,039,252.00	-7.5%
2) Instruction - Related Services	2000-2999		1,201,709.00	1,474,461.00	22.7%
3) Pupil Services	3000-3999		329,076.00	290,566.00	-11.7%
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		392,626.00	491,569.00	25.2%
8) Plant Services	8000-8999		694,996.00	149,241.00	-78.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,148,119.00	8,445,089.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			514.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,582.34	481,096.34	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,582.34	481,096.34	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,582.34	481,096.34	0.1%
2) Ending Balance, June 30 (E + F1e)			481,096.34	481,096.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	481,096.34	481,096.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	479,956.72	479,956.72
9010	Other Restricted Local	1,139.62	1,139.62
Total, Restricted Balance		481,096.34	481,096.34

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	16,949,877.00	17,980,000.00	6.1%
3) Other State Revenue		8300-8599	1,414,000.00	1,250,000.00	-11.6%
4) Other Local Revenue		8600-8799	797,931.00	100,500.00	-87.4%
5) TOTAL, REVENUES			19,161,808.00	19,330,500.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,551,308.00	6,837,864.00	4.4%
3) Employee Benefits		3000-3999	2,598,595.00	2,822,592.00	8.6%
4) Books and Supplies		4000-4999	8,129,942.00	8,011,796.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	468,071.00	439,718.00	-6.1%
6) Capital Outlay		6000-6999	102,104.00	26,500.00	-74.0%
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	927,288.00	979,858.00	5.7%
9) TOTAL, EXPENDITURES			18,777,308.00	19,118,328.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			384,500.00	212,172.00	-44.8%
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)			384,500.00	212,172.00	-44.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,077,681.73	2,462,181.73	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,077,681.73	2,462,181.73	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,077,681.73	2,462,181.73	18.5%
2) Ending Balance, June 30 (E + F1e)			2,462,181.73	2,674,353.73	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	230,700.30	230,700.30	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,231,481.43	2,443,653.43	9.5%
c) Committed					
Stablization 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	(651,523.24)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	142,835.12		
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	40,974.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	230,700.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(237,013.80)		
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	45.39		
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			45.39		
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)			(237,059.19)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,814,971.00	17,980,000.00	6.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	134,906.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,949,877.00	17,980,000.00	6.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,414,000.00	1,250,000.00	-11.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,414,000.00	1,250,000.00	-11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	720,000.00	100,000.00	-86.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,069.00)	0.00	-100.0%
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	80,000.00	500.00	-99.4%
TOTAL, OTHER LOCAL REVENUE			797,931.00	100,500.00	-87.4%
TOTAL, REVENUES			19,161,808.00	19,330,500.00	0.9%

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	5,375,134.00	5,682,569.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	734,784.00	718,817.00	-2.2%
Clerical, Technical and Office Salaries		2400	431,390.00	426,478.00	-1.1%
Other Classified Salaries		2900	10,000.00	10,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,551,308.00	6,837,864.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	927,312.00	1,124,795.00	21.3%
OASDI/Medicare/Alternative		3301-3302	466,957.00	502,818.00	7.7%
Health and Welfare Benefits		3401-3402	1,076,965.00	1,070,100.00	-0.6%
Unemployment Insurance		3501-3502	4,004.00	3,422.00	-14.5%
Workers' Compensation		3601-3602	111,150.00	113,056.00	1.7%
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	12,207.00	8,401.00	-31.2%
TOTAL, EMPLOYEE BENEFITS			2,598,595.00	2,822,592.00	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	498,866.00	502,700.00	0.8%
Noncapitalized Equipment		4400	77,557.00	74,000.00	-4.6%
Food		4700	7,553,519.00	7,435,096.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			8,129,942.00	8,011,796.00	-1.5%

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	8,991.00	4,018.00	-55.3%
Dues and Memberships		5300	555.00	600.00	8.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	189,182.00	161,000.00	-14.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,477.00	187,000.00	-7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,070.00)	22,400.00	-152.0%
Professional/Consulting Services and Operating Expenditures		5800	110,936.00	64,700.00	-41.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			468,071.00	439,718.00	-6.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	102,104.00	20,000.00	-80.4%
Equipment Replacement		6500	0.00	6,500.00	New
TOTAL, CAPITAL OUTLAY			102,104.00	26,500.00	-74.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	927,288.00	979,858.00	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			927,288.00	979,858.00	5.7%
TOTAL, EXPENDITURES			18,777,308.00	19,118,328.00	1.8%

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	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%
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	16,949,877.00	17,980,000.00	6.1%
3) Other State Revenue		8300-8599	1,414,000.00	1,250,000.00	-11.6%
4) Other Local Revenue		8600-8799	797,931.00	100,500.00	-87.4%
5) TOTAL, REVENUES			19,161,808.00	19,330,500.00	0.9%
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		17,660,838.00	17,977,470.00	1.8%
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		927,288.00	979,858.00	5.7%
8) Plant Services	8000-8999		189,182.00	161,000.00	-14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,777,308.00	19,118,328.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			384,500.00	212,172.00	-44.8%
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)			384,500.00	212,172.00	-44.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,077,681.73	2,462,181.73	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,077,681.73	2,462,181.73	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,077,681.73	2,462,181.73	18.5%
2) Ending Balance, June 30 (E + F1e)			2,462,181.73	2,674,353.73	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	230,700.30	230,700.30	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,231,481.43	2,443,653.43	9.5%
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	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,362,339.05	1,422,011.05
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	839,582.00	992,082.00
9010	Other Restricted Local	29,560.38	29,560.38
Total, Restricted Balance		2,231,481.43	2,443,653.43

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	58,500.00	58,500.00	0.0%
5) TOTAL, REVENUES			1,954,880.00	1,954,880.00	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	35,136.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,194,890.00	1,020,000.00	-14.6%
6) Capital Outlay		6000-6999	11,116,177.00	11,159,846.00	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,467,583.00	12,301,226.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,512,703.00)	(10,346,346.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,000,000.00	10,000,000.00	-16.7%
b) Transfers Out		7600-7629	8,037,152.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,962,848.00	10,000,000.00	152.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,549,855.00)	(346,346.00)	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,896,201.09	346,346.09	-95.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,896,201.09	346,346.09	-95.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,896,201.09	346,346.09	-95.0%
2) Ending Balance, June 30 (E + F1e)			346,346.09	0.09	-100.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	346,346.09	0.09	-100.0%
Deferred Maintenance	0000	9780		0.09	
Deferred Maintenance	0000	9780	346,346.09		
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	7,105,327.09		
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			7,105,327.09		
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	35,051.93		
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			35,051.93		
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)			7,070,275.16		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,896,380.00	1,896,380.00	0.0%
OTHER STATE REVENUE					
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					
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%
Interest		8660	58,500.00	58,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,500.00	58,500.00	0.0%
TOTAL, REVENUES			1,954,880.00	1,954,880.00	0.0%

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%
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	9,937.00	0.00	-100.0%
Noncapitalized Equipment		4400	25,199.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,136.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	954,905.00	1,000,000.00	4.7%
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	239,985.00	20,000.00	-91.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,194,890.00	1,020,000.00	-14.6%
CAPITAL OUTLAY					
Land Improvements		6170	1,967,116.00	100,001.00	-94.9%
Buildings and Improvements of Buildings		6200	9,149,061.00	11,059,845.00	20.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,116,177.00	11,159,846.00	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	17,314.00	13,096.00	-24.4%
Other Debt Service - Principal		7439	104,066.00	108,284.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,380.00	121,380.00	0.0%
TOTAL, EXPENDITURES			12,467,583.00	12,301,226.00	-1.3%

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	12,000,000.00	10,000,000.00	-16.7%
(a) TOTAL, INTERFUND TRANSFERS IN			12,000,000.00	10,000,000.00	-16.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	8,037,152.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,037,152.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			3,962,848.00	10,000,000.00	152.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	58,500.00	58,500.00	0.0%
5) TOTAL, REVENUES			1,954,880.00	1,954,880.00	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		12,346,203.00	12,179,846.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	121,380.00	121,380.00	0.0%
10) TOTAL, EXPENDITURES			12,467,583.00	12,301,226.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,512,703.00)	(10,346,346.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,000,000.00	10,000,000.00	-16.7%
b) Transfers Out		7600-7629	8,037,152.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,962,848.00	10,000,000.00	152.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,549,855.00)	(346,346.00)	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,896,201.09	346,346.09	-95.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,896,201.09	346,346.09	-95.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,896,201.09	346,346.09	-95.0%
2) Ending Balance, June 30 (E + F1e)			346,346.09	0.09	-100.0%
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	346,346.09	0.09	-100.0%
Deferred Maintenance	0000	9780		0.09	
Deferred Maintenance	0000	9780	346,346.09		
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	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	16,000.00	45.5%
5) TOTAL, REVENUES			11,000.00	16,000.00	45.5%
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)			11,000.00	16,000.00	45.5%
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)			11,000.00	16,000.00	45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,472,852.90	1,483,852.90	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,472,852.90	1,483,852.90	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,472,852.90	1,483,852.90	0.7%
2) Ending Balance, June 30 (E + F1e)			1,483,852.90	1,499,852.90	1.1%
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	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	1,483,852.90	1,499,852.90	1.1%
OPEB Liability	0000	9780		1,499,852.90	
OPEB Liability	0000	9780	1,483,852.90		
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	1,482,964.90		
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			1,482,964.90		
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)			1,482,964.90		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	11,000.00	16,000.00	45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	16,000.00	45.5%
TOTAL, REVENUES			11,000.00	16,000.00	45.5%

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	11,000.00	16,000.00	45.5%
5) TOTAL, REVENUES			11,000.00	16,000.00	45.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			11,000.00	16,000.00	45.5%
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)			11,000.00	16,000.00	45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,472,852.90	1,483,852.90	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,472,852.90	1,483,852.90	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,472,852.90	1,483,852.90	0.7%
2) Ending Balance, June 30 (E + F1e)			1,483,852.90	1,499,852.90	1.1%
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	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	1,483,852.90	1,499,852.90	1.1%
OPEB Liability	0000	9780		1,499,852.90	
OPEB Liability	0000	9780	1,483,852.90		
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	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,579.00	153,540.00	13.2%
5) TOTAL, REVENUES			135,579.00	153,540.00	13.2%
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	70,538.00	61,458.00	-12.9%
6) Capital Outlay		6000-6999	50,225.00	47,902.00	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,515,200.00	1,515,200.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,635,963.00	1,624,560.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500,384.00)	(1,471,020.00)	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	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)			(1,200,384.00)	(1,171,020.00)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,719,624.60	6,519,240.60	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,719,624.60	6,519,240.60	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,719,624.60	6,519,240.60	-15.5%
2) Ending Balance, June 30 (E + F1e)			6,519,240.60	5,348,220.60	-18.0%
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	6,477,084.84	5,318,884.84	-17.9%
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	42,155.76	29,335.76	-30.4%
Future Projects	0000	9780		29,335.76	
Future Projects	0000	9780	42,155.76		
Future Projects	0000	9780			
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	6,547,989.06		
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	2,824.59		
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			6,550,813.65		
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)			6,550,813.65		

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	88,329.00	96,540.00	9.3%
Interest		8660	47,250.00	57,000.00	20.6%
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			135,579.00	153,540.00	13.2%
TOTAL, REVENUES			135,579.00	153,540.00	13.2%

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%
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	10,149.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	60,389.00	61,458.00	1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,538.00	61,458.00	-12.9%
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	50,225.00	47,902.00	-4.6%
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			50,225.00	47,902.00	-4.6%
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	1,515,200.00	1,515,200.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,515,200.00	1,515,200.00	0.0%
TOTAL, EXPENDITURES			1,635,963.00	1,624,560.00	-0.7%

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	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	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)			300,000.00	300,000.00	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	135,579.00	153,540.00	13.2%
5) TOTAL, REVENUES			135,579.00	153,540.00	13.2%
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		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		120,763.00	109,360.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,515,200.00	1,515,200.00	0.0%
10) TOTAL, EXPENDITURES			1,635,963.00	1,624,560.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,500,384.00)	(1,471,020.00)	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	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)			(1,200,384.00)	(1,171,020.00)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,719,624.60	6,519,240.60	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,719,624.60	6,519,240.60	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,719,624.60	6,519,240.60	-15.5%
2) Ending Balance, June 30 (E + F1e)			6,519,240.60	5,348,220.60	-18.0%
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	6,477,084.84	5,318,884.84	-17.9%
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	42,155.76	29,335.76	-30.4%
Future Projects	0000	9780		29,335.76	
Future Projects	0000	9780	42,155.76		
Future Projects	0000	9780			
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	6,477,084.84	5,318,884.84
Total, Restricted Balance		6,477,084.84	5,318,884.84

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,075,500.00	930,000.00	-13.5%
5) TOTAL, REVENUES			1,075,500.00	930,000.00	-13.5%
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	140,630.00	559,645.00	298.0%
6) Capital Outlay		6000-6999	2,660,381.00	3,830,000.00	44.0%
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			2,801,011.00	4,389,645.00	56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,725,511.00)	(3,459,645.00)	100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825,511.00)	(3,459,645.00)	89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,285,156.10	3,459,645.10	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,285,156.10	3,459,645.10	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,285,156.10	3,459,645.10	-34.5%
2) Ending Balance, June 30 (E + F1e)			3,459,645.10	0.10	-100.0%
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	3,459,645.00	0.00	-100.0%
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	0.10	0.10	0.0%
Future Projects	0000	9780		0.10	
Future Projects	0000	9780	0.10		
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	5,042,467.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,143.26		
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			5,082,610.38		
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)			5,082,610.38		

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	50,000.00	100,000.00	100.0%
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	25,500.00	30,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,000,000.00	800,000.00	-20.0%
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			1,075,500.00	930,000.00	-13.5%
TOTAL, REVENUES			1,075,500.00	930,000.00	-13.5%

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	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	140,630.00	559,645.00	298.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,630.00	559,645.00	298.0%
CAPITAL OUTLAY					
Land		6100	8,500.00	0.00	-100.0%
Land Improvements		6170	563,261.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,088,620.00	3,830,000.00	83.4%
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			2,660,381.00	3,830,000.00	44.0%
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			2,801,011.00	4,389,645.00	56.7%

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	100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	-100.0%
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)			(100,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,075,500.00	930,000.00	-13.5%
5) TOTAL, REVENUES			1,075,500.00	930,000.00	-13.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		71,065.00	0.00	-100.0%
8) Plant Services	8000-8999		2,729,946.00	4,389,645.00	60.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,801,011.00	4,389,645.00	56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,725,511.00)	(3,459,645.00)	100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825,511.00)	(3,459,645.00)	89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,285,156.10	3,459,645.10	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,285,156.10	3,459,645.10	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,285,156.10	3,459,645.10	-34.5%
2) Ending Balance, June 30 (E + F1e)			3,459,645.10	0.10	-100.0%
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	3,459,645.00	0.00	-100.0%
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	0.10	0.10	0.0%
Future Projects	0000	9780		0.10	
Future Projects	0000	9780	0.10		
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	3,459,645.00	0.00
Total, Restricted Balance		3,459,645.00	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	55,035.00	50,000.00	-9.1%
5) TOTAL, REVENUES			55,035.00	50,000.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	1.00	-100.0%
6) Capital Outlay		6000-6999	13,283,315.00	6,149,999.00	-53.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,303,315.00	6,150,000.00	-53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,248,280.00)	(6,100,000.00)	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,137,152.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,137,152.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,111,128.00)	(6,100,000.00)	-14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,211,128.59	6,100,000.59	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,211,128.59	6,100,000.59	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,211,128.59	6,100,000.59	-53.8%
2) Ending Balance, June 30 (E + F1e)			6,100,000.59	0.59	-100.0%
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	6,100,000.59	0.59	-100.0%
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	11,227,449.67		
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			11,227,449.67		
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	12,553.40		
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			12,553.40		
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)			11,214,896.27		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	55,035.00	50,000.00	-9.1%
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			55,035.00	50,000.00	-9.1%
TOTAL, REVENUES			55,035.00	50,000.00	-9.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	20,000.00	1.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	1.00	-100.0%
CAPITAL OUTLAY					
Land		6100	22,631.00	1.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,260,684.00	6,149,998.00	-53.6%
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			13,283,315.00	6,149,999.00	-53.7%
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			13,303,315.00	6,150,000.00	-53.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	100,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	8,037,152.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,137,152.00	0.00	-100.0%
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	2,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	-100.0%

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%
(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)			6,137,152.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,035.00	50,000.00	-9.1%
5) TOTAL, REVENUES			55,035.00	50,000.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,303,315.00	6,150,000.00	-53.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,303,315.00	6,150,000.00	-53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,248,280.00)	(6,100,000.00)	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,137,152.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,137,152.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,111,128.00)	(6,100,000.00)	-14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,211,128.59	6,100,000.59	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,211,128.59	6,100,000.59	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,211,128.59	6,100,000.59	-53.8%
2) Ending Balance, June 30 (E + F1e)			6,100,000.59	0.59	-100.0%
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	6,100,000.59	0.59	-100.0%
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	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	6,100,000.59	0.59
Total, Restricted Balance		6,100,000.59	0.59

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	2,160,156.00	500,002.00	-76.9%
4) Other Local Revenue		8600-8799	1,110,963.00	390,200.00	-64.9%
5) TOTAL, REVENUES			3,271,119.00	890,202.00	-72.8%
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	294,633.00	327,582.00	11.2%
6) Capital Outlay		6000-6999	3,138,729.00	940,604.00	-70.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	5,000,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,433,362.00	6,268,186.00	82.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(162,243.00)	(5,377,984.00)	3214.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,700,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,862,243.00)	(5,377,984.00)	87.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,969,959.12	14,107,716.12	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,969,959.12	14,107,716.12	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,969,959.12	14,107,716.12	-16.9%
2) Ending Balance, June 30 (E + F1e)			14,107,716.12	8,729,732.12	-38.1%
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	10,930,690.34	5,715,476.34	-47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,177,025.78	3,014,255.78	-5.1%
Future Projects	0000	9780		3,014,255.78	
Future Projects	0000	9780	3,177,025.78		
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	6,972,770.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(636.54)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,367,741.15		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,964.00		
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			17,346,838.62		
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	(0.33)		
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			(0.33)		
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)			17,346,838.95		

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	1,434,453.00	2.00	-100.0%
All Other State Revenue	All Other	8590	725,703.00	500,000.00	-31.1%
TOTAL, OTHER STATE REVENUE			2,160,156.00	500,002.00	-76.9%
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	7,638.00	7,638.00	0.0%
Interest		8660	317,000.00	329,560.00	4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,759.00	3,000.00	8.7%
Other Local Revenue					
All Other Local Revenue		8699	783,566.00	50,002.00	-93.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,110,963.00	390,200.00	-64.9%
TOTAL, REVENUES			3,271,119.00	890,202.00	-72.8%

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	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	51,608.00	50,000.00	-3.1%
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	243,025.00	277,582.00	14.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			294,633.00	327,582.00	11.2%
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	3,138,729.00	940,604.00	-70.0%
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			3,138,729.00	940,604.00	-70.0%
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	5,000,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	5,000,000.00	New
TOTAL, EXPENDITURES			3,433,362.00	6,268,186.00	82.6%

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	2,700,000.00	0.00	-100.0%
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			2,700,000.00	0.00	-100.0%

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)			(2,700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,160,156.00	500,002.00	-76.9%
4) Other Local Revenue		8600-8799	1,110,963.00	390,200.00	-64.9%
5) TOTAL, REVENUES			3,271,119.00	890,202.00	-72.8%
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		3,433,362.00	1,268,186.00	-63.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	5,000,000.00	New
10) TOTAL, EXPENDITURES			3,433,362.00	6,268,186.00	82.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(162,243.00)	(5,377,984.00)	3214.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,700,000.00)	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,862,243.00)	(5,377,984.00)	87.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,969,959.12	14,107,716.12	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,969,959.12	14,107,716.12	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,969,959.12	14,107,716.12	-16.9%
2) Ending Balance, June 30 (E + F1e)			14,107,716.12	8,729,732.12	-38.1%
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	10,930,690.34	5,715,476.34	-47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,177,025.78	3,014,255.78	-5.1%
Future Projects	0000	9780		3,014,255.78	
Future Projects	0000	9780	3,177,025.78		
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
6230	California Clean Energy Jobs Act	427,375.41	0.41
9010	Other Restricted Local	10,503,314.93	5,715,475.93
Total, Restricted Balance		10,930,690.34	5,715,476.34

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	22,649	22,748		
Charter School	1,996	2,010		
Total ADA	24,645	24,758	N/A	Met
Second Prior Year (2016-17)				
District Regular	22,745	22,659		
Charter School	2,015	2,048		
Total ADA	24,760	24,707	0.2%	Met
First Prior Year (2017-18)				
District Regular	22,600	22,609		
Charter School	2,051	2,065		
Total ADA	24,651	24,674	N/A	Met
Budget Year (2018-19)				
District Regular	22,619			
Charter School	2,075			
Total ADA	24,694			

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	24,015	23,989		
Charter School	2,101	2,099		
Total Enrollment	26,116	26,088	0.1%	Met
Second Prior Year (2016-17)				
District Regular	23,996	23,957		
Charter School	2,117	2,138		
Total Enrollment	26,113	26,095	0.1%	Met
First Prior Year (2017-18)				
District Regular	23,897	23,989		
Charter School	2,173	2,173		
Total Enrollment	26,070	26,162	N/A	Met
Budget Year (2018-19)				
District Regular	24,037			
Charter School	2,183			
Total Enrollment	26,220			

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	22,744	23,989	
Charter School	2,010	2,099	
Total ADA/Enrollment	24,754	26,088	94.9%
Second Prior Year (2016-17)			
District Regular	22,651	23,957	
Charter School	2,048	2,138	
Total ADA/Enrollment	24,699	26,095	94.7%
First Prior Year (2017-18)			
District Regular	22,609	23,989	
Charter School	2,065	2,173	
Total ADA/Enrollment	24,674	26,162	94.3%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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	22,619	24,037		
Charter School	2,075	2,183		
Total ADA/Enrollment	24,694	26,220	94.2%	Met
1st Subsequent Year (2019-20)				
District Regular	22,619	24,037		
Charter School	2,075	2,183		
Total ADA/Enrollment	24,694	26,220	94.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	22,619	24,037		
Charter School	2,075	2,183		
Total ADA/Enrollment	24,694	26,220	94.2%	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)

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?

Yes

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)		280,471,088.00	287,205,968.00	295,051,408.00
	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, lines A6 and C4)	24,787.00	24,807.00	24,807.00
b.	Prior Year ADA (Funded)	24,787.00	24,807.00	24,807.00
c.	Difference (Step 1a minus Step 1b)	20.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.08%	0.00%	0.00%
Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding	265,409,157.00	280,471,088.00	287,205,968.00
b1.	COLA percentage (if district is at target)		2.41%	2.80%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	6,759,353.22	8,041,767.10
c.	Gap Funding (if district is not at target)	16,134,332.00		
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	16,134,332.00	6,759,353.22	8,041,767.10
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	6.08%	2.41%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		6.16%	2.41%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.16% to 7.16%	1.41% to 3.41%	1.80% to 3.80%

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)	42,500,000.00	43,000,000.00		
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)	273,124,044.00	287,586,833.00	294,321,713.00	302,167,153.00
District's Projected Change in LCFF Revenue:		5.30%	2.34%	2.67%
LCFF Revenue Standard:		5.16% to 7.16%	1.41% to 3.41%	1.80% to 3.80%
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)	174,321,129.42	206,622,898.80	84.4%
Second Prior Year (2016-17)	182,339,355.12	223,418,393.81	81.6%
First Prior Year (2017-18)	206,549,759.00	243,515,997.00	84.8%
	Historical Average Ratio:		83.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	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):	80.6% to 86.6%	80.6% to 86.6%	80.6% to 86.6%

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)	203,609,615.00	239,623,308.00	85.0%	Met
1st Subsequent Year (2019-20)	210,165,179.25	258,009,902.25	81.5%	Met
2nd Subsequent Year (2020-21)	216,222,111.33	254,079,294.33	85.1%	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):	6.16%	2.41%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.84% to 16.16%	-7.59% to 12.41%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.16% to 11.16%	-2.59% to 7.41%	-2.20% to 7.80%

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)	31,367,770.00		
Budget Year (2018-19)	23,860,310.00	-23.93%	Yes
1st Subsequent Year (2019-20)	23,860,310.00	0.00%	No
2nd Subsequent Year (2020-21)	23,860,310.00	0.00%	No

Explanation:
(required if Yes)

Unearned revenue is not included in the 2018/19 Adopted Budget. Once the 2017/18 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	26,439,991.00		
Budget Year (2018-19)	12,477,995.00	-52.81%	Yes
1st Subsequent Year (2019-20)	12,477,995.00	0.00%	No
2nd Subsequent Year (2020-21)	12,477,995.00	0.00%	No

Explanation:
(required if Yes)

2018/19 does not include the on-behalf STRS contribution, nor the expenditure of \$8 million. The STRS contribution and expenditure will be budgeted at First Interim. No one-time discretionary mandated costs are budgeted in 2018/19 or in the MYPs. However, the Governor is currently anticipating to have a one-time discretionary allocation of \$344 per ADA which is \$8.5 million for TRUSD and will be budgeted at First Interim if it is State approved. Additionally, one-time State grants like CTE Incentive for \$1.9 million has been removed in 2018/19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	17,626,241.00		
Budget Year (2018-19)	13,269,878.00	-24.72%	Yes
1st Subsequent Year (2019-20)	13,118,878.00	-1.14%	No
2nd Subsequent Year (2020-21)	12,967,878.00	-1.15%	No

Explanation:
(required if Yes)

The 2018/19 one-time donations, grants and misc. revenues are removed or reduced; including but not limited to: \$2.1 million Cornell Grant GEO Garden, \$1.1 million insurance claim and \$460 thousand charter oversight fee.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	17,165,334.00		
Budget Year (2018-19)	16,474,152.00	-4.03%	Yes
1st Subsequent Year (2019-20)	22,937,593.00	39.23%	Yes
2nd Subsequent Year (2020-21)	16,474,152.00	-28.18%	Yes

Explanation:
(required if Yes)

For 2018/19 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2019/20 the one-time ending fund balance reserve has been budgeted for the year and removed in 2020/21.

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

First Prior Year (2017-18)	47,750,917.00		
Budget Year (2018-19)	42,761,529.00	-10.45%	Yes
1st Subsequent Year (2019-20)	51,342,035.85	20.07%	Yes
2nd Subsequent Year (2020-21)	40,180,043.98	-21.74%	Yes

Explanation:
(required if Yes)

For 2018/19 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2019/20 the one-time ending fund balance reserve has been budgeted for the year and removed in 2020/21.

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)	75,434,002.00		
Budget Year (2018-19)	49,608,183.00	-34.24%	Not Met
1st Subsequent Year (2019-20)	49,457,183.00	-0.30%	Met
2nd Subsequent Year (2020-21)	49,306,183.00	-0.31%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	64,916,251.00		
Budget Year (2018-19)	59,235,681.00	-8.75%	Not Met
1st Subsequent Year (2019-20)	74,279,628.85	25.40%	Not Met
2nd Subsequent Year (2020-21)	56,654,195.98	-23.73%	Not 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)

Unearned revenue is not included in the 2018/19 Adopted Budget. Once the 2017/18 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

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

2018/19 does not include the on-behalf STRS contribution, nor the expenditure of \$8 million. The STRS contribution and expenditure will be budgeted at First Interim. No one-time discretionary mandated costs are budgeted in 2018/19 or in the MYPs. However, the Governor is currently anticipating to have a one-time discretionary allocation of \$344 per ADA which is \$8.5 million for TRUSD and will be budgeted at First Interim if it is State approved. Additionally, one-time State grants like CTE Incentive for \$1.9 million has been removed in 2018/19.

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

The 2018/19 one-time donations, grants and misc. revnues are removed or reduced; including but not limited to: \$2.1 million Cornell Grant GEO Garden, \$1.1 million insurance claim and \$460 thousand charter oversight fee.

- 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)

For 2018/19 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2019/20 the one-time ending fund balance reserve has been budgeted for the year and removed in 2020/21.

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

For 2018/19 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2019/20 the one-time ending fund balance reserve has been budgeted for the year and removed in 2020/21.

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)	328,074,189.00			
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	328,074,189.00	9,842,225.67	9,400,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	328,074,189.00			
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	328,074,189.00	9,842,225.67	6,806,770.64	6,806,770.64

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%
6,561,483.78	6,806,770.64

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

9,400,000.00	Met
--------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

6,806,770.64

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	15,000,000.00	15,000,000.00	17,416,191.81
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	385,965.01	427,601.78	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.94)
e. Available Reserves (Lines 1a through 1d)	15,385,965.01	15,427,601.78	17,416,190.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	313,069,126.24	321,465,373.66	354,842,014.00
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)	313,069,126.24	321,465,373.66	354,842,014.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.9%	4.8%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.6%	1.6%

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)	3,299,082.88	238,714,516.63	N/A	Met
Second Prior Year (2016-17)	3,794,460.48	235,768,221.05	N/A	Met
First Prior Year (2017-18)	(9,679,957.00)	253,515,997.00	3.8%	Not Met
Budget Year (2018-19) (Information only)	237,886.00	249,623,308.00		

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)

2017/18 includes two years of TRUE, management, confidential and police salary increases in the one year (includes 2016/17 retro and 2017/18 negotiation increases).

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	23,072,516.00	31,678,975.42	N/A	Met
Second Prior Year (2016-17)	29,728,897.00	34,978,058.26	N/A	Met
First Prior Year (2017-18)	35,782,992.00	38,772,518.74	N/A	Met
Budget Year (2018-19) (Information only)	29,092,561.74			

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.)	24,694	24,694	24,694
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:

Yes

- 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)
	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)	328,074,189.00	352,452,757.23	343,784,392.33
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)	328,074,189.00	352,452,757.23	343,784,392.33
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,842,225.67	10,573,582.72	10,313,531.77
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)	9,842,225.67	10,573,582.72	10,313,531.77

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)	16,741,375.81	16,696,639.49	15,373,458.32
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	(0.94)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,741,374.87	16,696,639.49	15,373,458.32
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.10%	4.74%	4.47%
District's Reserve Standard (Section 10B, Line 7):	9,842,225.67	10,573,582.72	10,313,531.77
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)	(35,776,075.00)			
Budget Year (2018-19)	(36,739,196.00)	963,121.00	2.7%	Met
1st Subsequent Year (2019-20)	(37,189,537.00)	450,341.00	1.2%	Met
2nd Subsequent Year (2020-21)	(38,122,597.00)	933,060.00	2.5%	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)	10,000,000.00			
Budget Year (2018-19)	10,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	10,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	10,000,000.00	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)

Yes

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		FD01, FD13 & FD14	FD01, FD13 & FD14: OB 7439 & 5800	3,267,790
Certificates of Participation		FD21	FD21: OB 7439	47,350,000
General Obligation Bonds		FD51	FD51 (BIRF): OB 7439	294,789,108
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		FD01, FD11, FD12 & FD13	FD01, FD11, FD12 & FD13: OB1XXX,2XXX,3XXX	1,696,377

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

QZABS		FD40	FD40:DUE NOV. 2018 & DEC. 2020	11,000,000
TOTAL:				358,103,275

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	1,700,018	890,070	364,140	364,140
Certificates of Participation	1,515,200	1,515,200	1,515,200	1,515,200
General Obligation Bonds	20,079,228	18,994,526	19,182,516	19,924,491
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZABS		5,000,000		6,000,000
Total Annual Payments:	23,294,446	26,399,796	21,061,856	27,803,831
Has total annual payment increased over prior year (2017-18)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In 2018/19 one of the three QZABs are due and then the last two are due in 2020/21; funds are reserved in Fund 40.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

In November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt.

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?

No

- b. Do benefits continue past age 65?

No

- 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:

Retiree health benefits are from age 55 - 65 with 15 years of service for certificated bargaining unit members (TRUE) and 10 years of service for all management, confidential, police and CSEA bargaining unit members.

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

1,499,853

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

35,112,531.00

35,112,531.00

Actuarial

Jul 01, 2016

Data must be entered.

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)
3,261,113.00	3,261,113.00	3,261,113.00
1,450,000.00	1,450,000.00	1,450,000.00
1,450,000.00	1,450,000.00	1,450,000.00
367	367	367

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	1,493.0	1,450.0	1,450.0	1,450.0

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.

2017/18 TRUE negotiations are settled and in the budget. 2018/19 TRUE negotiations recently started.

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

\$1,363,428 - ALL GF

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)
No	No	No
12,032,735	12,032,735	12,032,735
48 - 100%	48 - 100%	48 - 100%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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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	Yes	Yes
1,765,973	1,721,359	1,738,874
+ 0.16%	- 0.06%	0.0%

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	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	990.2	988.3	988.3	988.3

Classified (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.

2017/18 CSEA negotiations are settled and in the budget. 2018/19 CSEA and Police negotiations have not started yet.

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

\$519,335 - ALL GF

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

- 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)
No	No	No
7,240,413	7,240,413	7,240,413
48 - 100%	48 - 100%	48 - 100%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

- 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	Yes	Yes
1,144,216	1,113,360	1,171,132
- 0.34%	- 0.06%	0.0%

Classified (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	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	181.7	178.2	178.2	178.2

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

n/a

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)

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

**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)
1,794,999		

**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)

**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)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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)

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?

No

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?

No

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

No

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

No

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)

No

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

No

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