

**2018-2019
Revised Adopted Budget**



Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education
October 4, 2018

Sacramento City Unified School District

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2018-19 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on State's Adopted Budget, these documents reflect the budget for 2018-19 and multi-year projections for 2019-20 and 2020-21.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment – steady ↔

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: SCUSD - Budget Services
Date: October 01, 2018

Place: _____
Date: _____
Time: _____

Adoption Date: October 04, 2018

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

Contact person for additional information on the budget reports:

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Telephone: 916-643-9405

Title: Director, Fiscal Services

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Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Oct 04, 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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2018-19	2019-20	2020-21
State Statutory COLA	2.71%	2.57%	2.67%
GAP Funding Rate for Local Control Funding Formula (LCFF)	100%	-	-
California Consumer Price Index (CPI)	3.66%	3.50%	3.23%

LCFF ENTITLEMENT FACTORS

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.70%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Adjustment Factors	10.4% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$776	-	-	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2018-19 is funded on 38,649.59 Average Daily Attendance (ADA).
- 2018-19 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2017-18 (prior year) ADA is used for 2018-19.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2019-20 assumes funded on 38,559.59 ADA (prior year ADA).
- 2020-21 assumes funded on 38,469.59 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

Federal Revenues

- Federal Revenues assumes flat funding for 2018-19.
- 2019-20 and 2020-21 are maintained at the 2018-19 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2017-18. It reflects the decline in ADA.
- For 2018-19, 2019-20, and 2020-21 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2018-19, 2019-20, and 2020-21 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2018-19 and 2019-20 continues K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$204 per ADA for 2018-19 (unrestricted \$151 and \$53 restricted) and outlying years.
- 2018-19 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2018-19. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2018-19 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten at 24:1
 - Grades 1-3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)
- 2018-19 continues additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

- Classified Salaries**
- Classified staffing for 2019-20 and 2020-21 are based on 2018-19 staffing levels.
 - Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- Employee Benefits**
- For 2018-19 estimated statutory benefits for Certificated staff is 19.46%.
 - For 2018-19 estimated statutory benefits for Classified staff is 27.48%.
 - Health benefits are projected to increase approximately 5% for 2019-20 and 2020-21, and will be funded dependent upon negotiated agreements with employee groups.
 - Post-Retirement Health Benefits are based on 2018-19 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with all bargaining units includes a contribution from employees towards post-retirement benefits.
- Supplies, Services, Utilities, Capital Outlay**
- 2018-19 and outlying years are projected with a 1% increase in utilities.
- Indirect Support**
- The indirect rate is consistently applied to each program as allowed by law.
 - The approved rate is 4.83% for 2018-19.
- Other Outgo/Transfers/Contributions**
- Contributions to Restricted Programs – The 2018-19 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
 - 2018-19 Routine Restricted Maintenance is based over 2% of GF budget.
 - Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2018-19 and 3% by 2020-21.
 - In Lieu Property Taxes are transferred to charter schools.
- One-Time Revenues/Expenditures**
- 2018-19 includes \$7.1 Million one-time discretionary revenue.
 - 2018-19 includes \$6 Million set aside for Textbook Adoption.

MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2017-18 estimated ending fund balance.

Reserves

- The 2018-19, 2019-20, and 2020-21 projections fund the 2% General Fund Reserve for economic uncertainty as our Board and Superintendent are working with stakeholder (Labor Partners, Community and staff) on identifying and quantifying savings/reduction plan. We have also identified from staff analysis that our unduplicated count is low as compared to sister districts with similar demographics. Staff is working to address deficiency.
- Starting in 2017-18, expenses are greater than costs and reserves are used to cover the overage.

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the School Improvement Grant, Every Student Succeeds Act (ESSA), After School Education and Safety (ASES), and others.

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	398,504,903.00	2.46%	408,295,516.00	2.39%	418,039,937.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,678,544.00	-47.03%	7,775,042.94	2.67%	7,982,636.58
4. Other Local Revenues	8600-8799	3,769,621.00	0.00%	3,769,621.00	0.00%	3,769,621.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,903,369.00	2.57%	1,952,285.58	2.67%	2,004,411.61
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(89,134,727.33)	8.18%	(96,425,489.82)	7.86%	(104,000,050.40)
6. Total (Sum lines A1 thru A5c)		329,721,709.67	-1.32%	325,366,975.70	0.75%	327,796,555.79
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				161,291,671.57		161,005,961.55
b. Step & Column Adjustment				1,550,264.98		1,545,657.23
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,835,975.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,291,671.57	-0.18%	161,005,961.55	0.96%	162,551,618.78
2. Classified Salaries						
a. Base Salaries				43,764,608.99		44,040,865.23
b. Step & Column Adjustment				399,093.24		400,771.87
c. Cost-of-Living Adjustment						
d. Other Adjustments				(122,837.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,764,608.99	0.63%	44,040,865.23	0.91%	44,441,637.10
3. Employee Benefits	3000-3999	117,076,062.65	5.29%	123,268,842.07	4.41%	128,708,234.18
4. Books and Supplies	4000-4999	10,593,088.58	-2.83%	10,293,598.58	0.00%	10,293,598.58
5. Services and Other Operating Expenditures	5000-5999	27,663,009.12	2.28%	28,293,009.12	2.23%	28,923,009.12
6. Capital Outlay	6000-6999	166,698.14	0.00%	166,698.14	0.00%	166,698.14
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,005,046.00	9.23%	5,467,014.00	-0.03%	5,465,334.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,363,225.33)	0.00%	(4,363,225.33)	0.00%	(4,363,225.33)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,875,207.00	-78.71%	612,178.00	0.00%	612,178.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		364,072,166.72	1.29%	368,784,941.36	2.17%	376,799,082.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(34,350,457.05)		(43,417,965.66)		(49,002,526.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		60,276,634.54		25,926,177.49		(17,491,788.17)
2. Ending Fund Balance (Sum lines C and D1)		25,926,177.49		(17,491,788.17)		(66,494,314.95)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,138,921.30				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,242,256.19		11,306,615.00		11,551,080.00
2. Unassigned/Unappropriated	9790	0.00		(29,343,403.17)		(78,590,394.95)
f. Total Components of Ending Fund Balance		25,926,177.49		(17,491,788.17)		(66,494,314.95)
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,242,256.19		11,306,615.00		11,551,080.00
c. Unassigned/Unappropriated	9790	0.00		(29,343,403.17)		(78,590,394.95)
(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)		12,242,256.19		(18,036,788.17)		(67,039,314.95)
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.						
2019-20 line B1d and B2d, loss of one time funding for Expanded Learning Summer Program.						

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%	
2	Federal Revenues	8100-8299	-1.77%	53,013,204.00	0.00%	53,013,204.00
3	Other State Revenues	8300-8599	-7.28%	48,710,360.27	2.67%	50,010,926.89
4	Other Local Revenues	8600-8799	0.00%	2,924,500.00	0.00%	2,924,500.00
5	Other Financing Sources					
a	Transfers In	8900-8929	0.00%		0.00%	
b	Other Sources	8930-8979	0.00%		0.00%	
c	Contributions	8980-8999	8.18%	96,425,489.82	7.86%	104,000,050.40
6	Total (Sum lines A1 thru A5c)		1.26%	201,073,554.09	4.41%	209,948,681.29
B EXPENDITURES AND OTHER FINANCING USES						
1	Certificated Salaries					
a	Base Salaries			48,884,140.00		49,384,523.71
b	Step & Column Adjustment			800,383.71		809,906.19
c	Cost-of-Living Adjustment					
d	Other Adjustments			(300,000.00)		
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1.02%	49,384,523.71	1.64%	50,194,429.90
2	Classified Salaries					
a	Base Salaries			22,373,738.46		22,483,061.41
b	Step & Column Adjustment			224,489.95		224,830.61
c	Cost-of-Living Adjustment					
d	Other Adjustments			(115,167.00)		0.00
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.49%	22,483,061.41	1.00%	22,707,892.02
3	Employee Benefits	3000-3999	-4.46%	57,489,221.26	4.46%	60,050,622.37
4	Books and Supplies	4000-4999	-8.02%	11,319,281.03	5.42%	11,932,281.03
5	Services and Other Operating Expenditures	5000-5999	-1.21%	53,691,418.48	0.00%	53,691,418.48
6	Capital Outlay	6000-6999	-97.20%	144,695.03	0.00%	144,695.03
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00%		0.00%	
8	Other Outgo - Transfers of Indirect Costs	7300-7399	0.00%	2,058,591.33	0.00%	2,058,591.33
9	Other Financing Uses					
a	Transfers Out	7600-7629	0.00%		0.00%	
b	Other Uses	7630-7699	0.00%		0.00%	
10	Other Adjustments (Explain in Section F below)					
11	Total (Sum lines B1 thru B10)		-1.80%	196,570,792.25	2.14%	200,779,930.16
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,600,000.00)		4,502,761.84		9,168,751.13
D FUND BALANCE						
1	Net Beginning Fund Balance (Form 01, line F1e)			8,624,116.74		13,126,878.58
2	Ending Fund Balance (Sum lines C and D1)			13,126,878.58		22,295,629.71
3	Components of Ending Fund Balance					
a	Nonspendable	9710-9719		0.00		
b	Restricted	9740		13,126,878.58		22,295,629.71
c	Committed					
1	Stabilization Arrangements	9750				
2	Other Commitments	9760				
d	Assigned	9780				
e	Unassigned/Unappropriated					
1	Reserve for Economic Uncertainties	9789				
2	Unassigned/Unappropriated	9790		0.00	0.00	0.00
f	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			8,624,116.74		13,126,878.58

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1 General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B30. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019-20 line B2d, replacing lost grant funds for 1 year only						

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	398,504,903.00	2.46%	408,295,516.00	2.39%	418,039,937.00
2	Federal Revenues	8100-8299	53,970,361.00	-1.77%	53,013,204.00	0.00%	53,013,204.00
3	Other State Revenues	8300-8599	67,215,792.00	-15.96%	56,485,403.21	2.67%	57,993,563.47
4	Other Local Revenues	8600-8799	6,694,121.00	0.00%	6,694,121.00	0.00%	6,694,121.00
5	Other Financing Sources						
a	Transfers In	8900-8929	1,903,369.00	2.57%	1,952,285.58	2.67%	2,004,411.61
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)		528,288,546.00	-0.35%	526,440,529.79	2.15%	537,745,237.08
B. EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries						
a	Base Salaries			210,175,811.57		210,390,485.26	
b	Step & Column Adjustment			2,350,648.69		2,355,563.42	
c	Cost-of-Living Adjustment			0.00		0.00	
d	Other Adjustments			(2,135,975.00)		0.00	
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	210,175,811.57	0.10%	210,390,485.26	1.12%	212,746,048.68
2	Classified Salaries						
a	Base Salaries			66,138,347.45		66,523,926.64	
b	Step & Column Adjustment			623,583.19		625,602.48	
c	Cost-of-Living Adjustment			0.00		0.00	
d	Other Adjustments			(238,004.00)		0.00	
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,138,347.45	0.58%	66,523,926.64	0.94%	67,149,529.12
3	Employee Benefits	3000-3999	172,109,817.65	5.02%	180,758,063.33	4.43%	188,758,856.55
4	Books and Supplies	4000-4999	22,899,369.61	-5.62%	21,612,879.61	2.84%	22,225,879.61
5	Services and Other Operating Expenditures	5000-5999	82,011,584.60	-0.03%	81,984,427.60	0.77%	82,614,427.60
6	Capital Outlay	6000-6999	5,328,453.17	-94.16%	311,393.17	0.00%	311,393.17
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,005,046.00	9.23%	5,467,014.00	-0.03%	5,465,334.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	(2,304,634.00)	0.00%	(2,304,634.00)	0.00%	(2,304,634.00)
9	Other Financing Uses						
a	Transfers Out	7600-7629	2,875,207.00	-78.71%	612,178.00	0.00%	612,178.00
b	Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10	Other Adjustments						
11	Total (Sum lines B1 thru B10)		564,239,003.05	0.20%	565,355,733.61	2.16%	577,579,012.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)							
			(35,950,457.05)		(38,915,203.82)		(39,833,775.65)
D. FUND BALANCE							
1	Net Beginning Fund Balance (Form 01, line F1e)		70,500,751.28		34,550,294.23		(4,364,909.59)
2	Ending Fund Balance (Sum lines C and D1)		34,550,294.23		(4,364,909.59)		(44,198,685.24)
3	Components of Ending Fund Balance						
a	Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b	Restricted	9740	8,624,116.74		13,126,878.58		22,295,629.71
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	13,138,921.30		0.00		0.00
e	Unassigned/Unappropriated						
1	Reserve for Economic Uncertainties	9789	12,242,256.19		11,306,615.00		11,551,080.00
2	Unassigned/Unappropriated	9790	0.00		(29,343,403.17)		(78,590,394.95)
f	Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,550,294.23		(4,364,909.59)		(44,198,685.24)

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	12,242,256.19		11,306,615.00		11,551,080.00
c. Unassigned/Unappropriated	9790	0.00		(29,343,403.17)		(78,590,394.95)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		12,242,256.19		(18,036,788.17)		(67,039,314.95)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.17%		-3.19%		-11.61%
F RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		38,487.85		38,387.56		38,297.56
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		564,239,003.05		565,355,733.61		577,579,012.73
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)		564,239,003.05		565,355,733.61		577,579,012.73
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,284,780.06		11,307,114.67		11,551,580.25
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)		11,284,780.06		11,307,114.67		11,551,580.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	373,353,837.74	0.00	373,353,837.74	398,504,903.00	0.00	398,504,903.00	6.7%
2) Federal Revenue		8100-8299	0.00	49,249,341.22	49,249,341.22	0.00	53,970,361.00	53,970,361.00	9.6%
3) Other State Revenue		8300-8599	13,566,606.82	56,483,823.41	70,050,430.23	14,678,544.00	52,537,248.00	67,215,792.00	-4.0%
4) Other Local Revenue		8600-8799	8,547,611.10	3,333,408.25	11,881,019.35	3,769,621.00	2,924,500.00	6,694,121.00	-43.7%
5) TOTAL REVENUES			395,468,055.66	109,066,572.88	504,534,628.54	416,953,068.00	109,432,109.00	526,385,177.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	146,982,118.19	49,161,251.58	196,143,369.77	161,291,671.57	48,884,140.00	210,175,811.57	7.2%
2) Classified Salaries		2000-2999	41,695,333.91	21,866,751.39	63,562,085.30	43,764,608.99	22,373,738.46	66,138,347.45	4.1%
3) Employee Benefits		3000-3999	105,491,296.96	55,348,514.74	160,839,811.70	117,076,062.65	55,033,755.00	172,109,817.65	7.0%
4) Books and Supplies		4000-4999	11,070,342.96	8,077,048.29	19,147,391.25	10,593,088.58	12,306,281.03	22,899,369.61	19.6%
5) Services and Other Operating Expenditures		5000-5999	24,467,791.93	46,581,702.72	71,049,494.65	27,663,009.12	54,348,575.48	82,011,584.60	15.4%
6) Capital Outlay		6000-6999	580,566.22	1,622,262.81	2,202,829.03	166,698.14	5,161,755.03	5,328,453.17	141.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,044,288.70	19,288.73	5,063,577.43	5,005,046.00	0.00	5,005,046.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,035,764.63)	1,999,516.68	(2,036,247.95)	(4,363,225.33)	2,058,591.33	(2,304,634.00)	13.2%
9) TOTAL EXPENDITURES			331,295,974.24	184,678,336.94	515,972,311.18	361,196,959.72	200,166,836.33	561,363,796.05	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,172,081.42	(75,609,764.06)	(11,437,682.64)	55,756,108.28	(90,734,727.33)	(34,978,619.05)	205.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,719,653.00	0.00	1,719,653.00	1,903,369.00	0.00	1,903,369.00	10.7%
b) Transfers Out		7600-7629	1,248,026.16	0.00	1,248,026.16	2,875,207.00	0.00	2,875,207.00	130.4%
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	(77,506,591.67)	77,506,591.67	0.00	(89,134,727.33)	89,134,727.33	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(77,034,964.83)	77,506,591.67	471,626.84	(90,106,565.33)	89,134,727.33	(971,838.00)	-306.1%

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)			(12,862,883.41)	1,896,827.61	(10,966,055.80)	(34,350,457.05)	(1,600,000.00)	(35,950,457.05)	227.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
2) Ending Balance, June 30 (E + F1e)			60,276,634.54	10,224,116.74	70,500,751.28	25,926,177.49	8,624,116.74	34,550,294.23	-51.0%
Components of Ending Fund Balance									
a) Nondependable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	108,722.09	0.00	108,722.09	320,000.00	0.00	320,000.00	194.3%
Prepaid Items		9713	12,729.59	0.00	12,729.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,224,116.74	10,224,116.74	0.00	8,624,116.74	8,624,116.74	-15.6%
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	39,917,049.86	0.00	39,917,049.86	13,138,921.30	0.00	13,138,921.30	-67.1%
Textbook Adoption	0000	9780				6,000,000.00		6,000,000.00	
Lottery	1100	9780				129,037.30		129,037.30	
Education Protection Account	1400	9780				7,009,884.00		7,009,884.00	
Expanded Learning Summer Program	0000	9780	3,000,000.00		3,000,000.00				
Textbook Adoption	0000	9780	6,000,000.00		6,000,000.00				
Projected Change from State Budget Ad	0000	9780	4,156,494.00		4,156,494.00				
Cover Deficit Spending in Future Years	0000	9780	26,631,518.56		26,631,518.56				
Lottery	1100	9780	129,037.30		129,037.30				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	20,013,133.00	0.00	20,013,133.00	12,242,256.19	0.00	12,242,256.19	-38.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	67,880,589.10	7,169,687.92	75,050,277.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	154,038.47	127,178.16	281,216.63				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,702,541.24	1,954,150.30	8,656,691.54				
4) Due from Grantor Government		9290	847,923.45	15,463,726.66	16,311,650.11				
5) Due from Other Funds		9310	4,108,551.18	8,705.50	4,117,256.68				
6) Stores		9320	108,722.09	0.00	108,722.09				
7) Prepaid Expenditures		9330	12,729.59	0.00	12,729.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			80,040,095.12	24,723,448.54	104,763,543.66				
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	19,015,478.38	7,899,811.36	26,915,289.74				
2) Due to Grantor Governments		9590	0.00	31,956.89	31,956.89				
3) Due to Other Funds		9610	747,982.20	250.34	748,232.54				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,567,313.21	6,567,313.21				
6) TOTAL LIABILITIES			19,763,460.58	14,499,331.80	34,262,792.38				
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)			60,276,634.54	10,224,116.74	70,500,751.28				

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	233,657,699.00	0.00	233,657,699.00	259,531,043.00	0.00	259,531,043.00	11.1%
Education Protection Account State Aid - Current Year		8012	53,322,476.00	0.00	53,322,476.00	53,190,208.00	0.00	53,190,208.00	-0.2%
State Aid - Prior Years		8019	566,286.00	0.00	566,286.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	725,933.41	0.00	725,933.41	725,933.00	0.00	725,933.00	0.0%
Timber Yield Tax		8022	15.99	0.00	15.99	16.00	0.00	16.00	0.1%
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	66,735,179.39	0.00	66,735,179.39	66,735,179.00	0.00	66,735,179.00	0.0%
Unsecured Roll Taxes		8042	2,452,507.34	0.00	2,452,507.34	2,452,507.00	0.00	2,452,507.00	0.0%
Prior Years' Taxes		8043	783,033.50	0.00	783,033.50	783,033.00	0.00	783,033.00	0.0%
Supplemental Taxes		8044	1,781,678.24	0.00	1,781,678.24	1,781,678.00	0.00	1,781,678.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,559,924.27	0.00	17,559,924.27	17,559,924.00	0.00	17,559,924.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,719,760.26	0.00	6,719,760.26	6,719,760.00	0.00	6,719,760.00	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	10,256.72	0.00	10,256.72	10,257.00	0.00	10,257.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,128.36)	0.00	(5,128.36)	(5,128.00)	0.00	(5,128.00)	0.0%
Subtotal, LCFF Sources			384,309,621.76	0.00	384,309,621.76	409,484,410.00	0.00	409,484,410.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(10,955,784.02)	0.00	(10,955,784.02)	(10,979,507.00)	0.00	(10,979,507.00)	0.2%
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			373,353,837.74	0.00	373,353,837.74	398,504,903.00	0.00	398,504,903.00	6.7%
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	8,173,293.89	8,173,293.89	0.00	8,247,400.00	8,247,400.00	0.9%
Special Education Discretionary Grants		8182	0.00	1,655,805.68	1,655,805.68	0.00	1,488,874.00	1,488,874.00	-10.1%
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	2,365.53	2,365.53	0.00	0.00	0.00	-100.0%
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		19,702,427.65	19,702,427.65		19,376,825.00	19,376,825.00	-1.7%
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		2,441,164.86	2,441,164.86		1,950,879.00	1,950,879.00	-20.1%
Title III, Part A, Immigrant Educator Program	4201	8290		368.18	368.18		84,864.00	84,864.00	22949.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		660,058.60	660,058.60		854,898.00	854,898.00	29.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		13,227,002.10	13,227,002.10		17,102,221.00	17,102,221.00	29.3%
Career and Technical Education	3500-3599	8290		449,822.00	449,822.00		412,464.00	412,464.00	-8.3%
All Other Federal Revenue	All Other	8290	0.00	2,937,032.73	2,937,032.73	0.00	4,451,936.00	4,451,936.00	51.6%
TOTAL FEDERAL REVENUE			0.00	49,249,341.22	49,249,341.22	0.00	53,970,361.00	53,970,361.00	9.6%
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		21,970,579.00	21,970,579.00		21,146,965.00	21,146,965.00	-3.7%
Prior Years	6500	8319		9,456.00	9,456.00		0.00	0.00	-100.0%
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	7,161,306.00	0.00	7,161,306.00	8,597,462.00	0.00	8,597,462.00	20.1%
Lottery - Unrestricted and Instructional Materials		8560	6,258,936.48	2,214,817.42	8,473,753.90	6,081,082.00	2,134,420.00	8,215,502.00	-3.0%
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		7,038,376.60	7,038,376.60		7,038,377.00	7,038,377.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		232,126.57	232,126.57		721,260.00	721,260.00	210.7%
California Clean Energy Jobs Act	6230	8590		4,752,576.00	4,752,576.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		332,416.04	332,416.04		5,177,095.00	5,177,095.00	1457.4%
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	146,364.34	19,933,475.78	20,079,840.12	0.00	16,319,131.00	16,319,131.00	-18.7%
TOTAL OTHER STATE REVENUE			13,566,606.82	56,483,823.41	70,050,430.23	14,678,544.00	52,537,248.00	67,215,792.00	-4.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	80,510.17	0.00	80,510.17	47,000.00	0.00	47,000.00	-41.6%
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	1,920,928.18	0.00	1,920,928.18	1,400,003.00	0.00	1,400,003.00	-27.1%
Interest		8660	1,728,039.54	0.00	1,728,039.54	681,112.00	0.00	681,112.00	-60.6%
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	1,707,980.76	0.00	1,707,980.76	879,693.00	0.00	879,693.00	-48.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment									
		8691	5,128.36	0.00	5,128.36	5,128.00	0.00	5,128.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,519,238.09	3,068,355.04	5,587,593.13	756,685.00	2,924,500.00	3,681,185.00	-34.1%
Tuition		8710	0.00	265,053.21	265,053.21	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	585,786.00	0.00	585,786.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			8,547,611.10	3,333,408.25	11,881,019.35	3,769,621.00	2,924,500.00	6,694,121.00	-43.7%
TOTAL REVENUES			395,468,055.66	109,066,572.88	504,534,628.54	416,953,068.00	109,432,109.00	526,385,177.00	4.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	121,497,989.46	30,720,110.30	152,218,099.76	133,440,339.00	31,072,554.00	164,512,893.00	8.1%
Certificated Pupil Support Salaries		1200	6,593,314.33	5,742,316.92	12,335,631.25	6,758,735.57	7,102,184.00	13,860,919.57	12.4%
Certificated Supervisors' and Administrators' Salaries		1300	17,377,541.25	3,755,645.64	21,133,186.89	18,985,378.00	3,026,577.00	22,011,955.00	4.2%
Other Certificated Salaries		1900	1,513,273.15	8,943,178.72	10,456,451.87	2,107,219.00	7,682,825.00	9,790,044.00	-6.4%
TOTAL, CERTIFICATED SALARIES			146,982,118.19	49,161,251.58	196,143,369.77	161,291,671.57	48,884,140.00	210,175,811.57	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,526,154.10	8,720,473.11	10,246,627.21	1,421,919.00	9,264,315.00	10,686,234.00	4.3%
Classified Support Salaries		2200	17,355,284.95	7,708,383.81	25,063,668.76	17,661,624.00	7,594,435.46	25,256,059.46	0.8%
Classified Supervisors' and Administrators' Salaries		2300	6,206,311.56	2,821,401.29	9,027,712.85	6,392,274.00	2,953,504.00	9,345,778.00	3.5%
Clerical, Technical and Office Salaries		2400	14,853,576.06	1,754,776.88	16,608,352.94	15,956,153.99	1,780,865.00	17,737,018.99	6.8%
Other Classified Salaries		2900	1,754,007.24	861,716.30	2,615,723.54	2,332,638.00	780,619.00	3,113,257.00	19.0%
TOTAL, CLASSIFIED SALARIES			41,695,333.91	21,866,751.39	63,562,085.30	43,764,608.99	22,373,738.46	66,138,347.45	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	20,255,036.79	21,647,930.44	41,902,967.23	26,363,496.00	18,647,371.00	45,010,867.00	7.4%
PERS		3201-3202	5,851,210.60	3,307,564.08	9,158,774.68	7,238,339.06	4,086,120.00	11,324,459.06	23.6%
OASDI/Medicare/Alternative		3301-3302	5,378,223.75	2,443,622.22	7,821,845.97	5,686,799.70	2,582,167.00	8,268,966.70	5.7%
Health and Welfare Benefits		3401-3402	52,323,255.59	20,420,267.46	72,743,523.05	55,373,528.28	21,582,819.00	76,956,347.28	5.8%
Unemployment Insurance		3501-3502	94,390.50	35,043.06	129,433.56	101,877.01	43,883.00	145,760.01	12.6%
Workers' Compensation		3601-3602	3,197,617.27	1,193,100.31	4,390,717.58	3,427,838.60	1,235,966.00	4,663,804.60	6.2%
OPEB, Allocated		3701-3702	15,330,291.75	6,278,400.96	21,608,692.71	15,818,263.00	6,833,729.00	22,651,992.00	4.8%
OPEB, Active Employees		3751-3752	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
Other Employee Benefits		3901-3902	61,270.71	22,586.21	83,856.92	65,921.00	21,700.00	87,621.00	4.5%
TOTAL, EMPLOYEE BENEFITS			105,491,296.96	55,348,514.74	160,839,811.70	117,076,062.65	55,033,755.00	172,109,817.65	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,946,294.53	1,747,981.48	6,694,276.01	1,282,898.00	2,168,246.00	3,451,144.00	-48.4%
Books and Other Reference Materials		4200	44,414.24	174,561.47	218,975.71	79,931.00	34,593.00	114,524.00	-47.7%
Materials and Supplies		4300	5,169,100.00	4,403,912.33	9,573,012.33	7,905,977.29	9,540,056.57	17,446,033.86	82.2%
Noncapitalized Equipment		4400	910,534.19	1,750,593.01	2,661,127.20	1,324,282.29	583,385.46	1,887,667.75	-29.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,070,342.96	8,077,048.29	19,147,391.25	10,593,088.58	12,306,281.03	22,899,369.61	19.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,613,125.39	40,500,917.88	42,114,043.27	728,500.00	42,156,028.00	42,884,528.00	1.8%
Travel and Conferences		5200	449,382.54	694,175.60	1,143,558.14	359,651.26	374,757.39	734,408.65	-35.8%
Dues and Memberships		5300	136,455.90	10,616.94	147,072.84	64,271.00	2,400.00	66,671.00	-54.7%
Insurance		5400 - 5450	1,422,948.90	175.00	1,423,123.90	1,642,410.00	0.00	1,642,410.00	15.4%
Operations and Housekeeping Services		5500	9,923,899.19	13,426.81	9,937,326.00	10,983,201.00	7,142.56	10,990,343.56	10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,234,657.56	339,384.90	1,574,042.46	1,545,616.50	299,042.43	1,844,658.93	17.2%
Transfers of Direct Costs		5710	(394,379.17)	394,379.17	0.00	(243,002.00)	243,002.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,349,277.40)	(57,238.16)	(1,406,515.56)	(1,395,402.00)	(53,000.00)	(1,448,402.00)	3.0%
Professional/Consulting Services and Operating Expenditures		5800	10,605,068.72	4,668,230.37	15,273,299.09	12,928,248.36	11,291,863.10	24,220,111.46	58.6%
Communications		5900	825,910.30	17,634.21	843,544.51	1,049,515.00	27,340.00	1,076,855.00	27.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,467,791.93	46,581,702.72	71,049,494.65	27,663,009.12	54,348,575.48	82,011,584.60	15.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	131,980.42	92,896.30	224,876.72	90,000.00	27,231.03	117,231.03	-47.9%
Buildings and Improvements of Buildings		6200	224,484.17	962,657.00	1,187,141.17	0.00	5,022,060.00	5,022,060.00	323.0%
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	195,891.67	566,709.51	762,601.18	20,117.14	112,464.00	132,581.14	-82.6%
Equipment Replacement		6500	28,209.96	0.00	28,209.96	56,581.00	0.00	56,581.00	100.6%
TOTAL CAPITAL OUTLAY			580,566.22	1,622,262.81	2,202,829.03	166,698.14	5,161,755.03	5,328,453.17	141.9%
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	4,013.00	0.00	4,013.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	655,813.96	0.00	655,813.96	0.00	0.00	0.00	-100.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,184,917.01	422.15	2,185,339.16	2,626,713.00	0.00	2,626,713.00	20.2%
Other Debt Service - Principal		7439	2,199,544.73	18,866.58	2,218,411.31	2,378,333.00	0.00	2,378,333.00	7.2%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			5,044,288.70	19,288.73	5,063,577.43	5,005,046.00	0.00	5,005,046.00	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,999,516.68)	1,999,516.68	0.00	(2,058,591.33)	2,058,591.33	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,036,247.95)	0.00	(2,036,247.95)	(2,304,634.00)	0.00	(2,304,634.00)	13.2%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,035,764.63)	1,999,516.68	(2,036,247.95)	(4,363,225.33)	2,058,591.33	(2,304,634.00)	13.2%
TOTAL EXPENDITURES			331,295,974.24	184,676,336.94	515,972,311.18	361,196,959.72	200,166,836.33	561,363,796.05	8.8%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,719,653.00	0.00	1,719,653.00	1,903,369.00	0.00	1,903,369.00	10.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,719,653.00	0.00	1,719,653.00	1,903,369.00	0.00	1,903,369.00	10.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	502,295.70	0.00	502,295.70	2,345,207.00	0.00	2,345,207.00	366.9%
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	60,771.28	0.00	60,771.28	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	684,959.18	0.00	684,959.18	530,000.00	0.00	530,000.00	-22.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,248,026.16	0.00	1,248,026.16	2,875,207.00	0.00	2,875,207.00	130.4%
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	(77,506,591.67)	77,506,591.67	0.00	(89,134,727.33)	89,134,727.33	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			(77,506,591.67)	77,506,591.67	0.00	(89,134,727.33)	89,134,727.33	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(77,034,964.83)	77,506,591.67	471,626.84	(90,106,565.33)	89,134,727.33	(971,838.00)	-306.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	373,353,837.74	0.00	373,353,837.74	398,504,903.00	0.00	398,504,903.00	6.7%
2) Federal Revenue		8100-8299	0.00	49,249,341.22	49,249,341.22	0.00	53,970,361.00	53,970,361.00	9.6%
3) Other State Revenue		8300-8599	13,566,606.82	56,483,823.41	70,050,430.23	14,678,544.00	52,537,248.00	67,215,792.00	-4.0%
4) Other Local Revenue		8600-8799	8,547,611.10	3,333,408.25	11,881,019.35	3,769,621.00	2,924,500.00	6,694,121.00	-43.7%
5) TOTAL REVENUES			395,468,055.66	109,066,572.88	504,534,628.54	416,953,068.00	109,432,109.00	526,385,177.00	4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		200,668,900.24	125,199,158.04	325,868,058.28	216,864,458.19	133,186,622.00	350,051,080.19	7.4%
2) Instruction - Related Services	2000-2999		44,855,269.36	22,542,148.55	67,397,417.91	52,791,219.47	24,358,451.00	77,149,670.47	14.5%
3) Pupil Services	3000-3999		23,297,488.85	20,075,366.55	43,372,855.40	24,702,539.57	21,984,192.00	46,686,731.57	7.6%
4) Ancillary Services	4000-4999		2,867,271.17	188,791.26	3,056,062.43	3,335,558.00	49,931.00	3,385,489.00	10.8%
5) Community Services	5000-5999		264,937.31	0.00	264,937.31	7,614.53	0.00	7,614.53	-97.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,862,879.72	2,498,594.00	23,361,473.72	22,923,440.86	2,262,641.33	25,186,082.19	7.8%
8) Plant Services	8000-8999		33,434,938.89	14,152,989.81	47,587,928.70	35,567,083.10	18,324,999.00	53,892,082.10	13.2%
9) Other Outgo	9000-9999	Except 7600-7699	5,044,288.70	19,288.73	5,063,577.43	5,005,046.00	0.00	5,005,046.00	-1.2%
10) TOTAL EXPENDITURES			331,295,974.24	184,676,336.94	515,972,311.18	361,196,959.72	200,166,836.33	561,363,796.05	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			64,172,081.42	(75,609,764.06)	(11,437,682.64)	55,756,108.28	(90,734,727.33)	(34,978,619.05)	205.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,719,653.00	0.00	1,719,653.00	1,903,369.00	0.00	1,903,369.00	10.7%
b) Transfers Out		7600-7629	1,248,026.16	0.00	1,248,026.16	2,875,207.00	0.00	2,875,207.00	130.4%
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	(77,506,591.67)	77,506,591.67	0.00	(89,134,727.33)	89,134,727.33	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(77,034,964.83)	77,506,591.67	471,626.84	(90,106,565.33)	89,134,727.33	(971,838.00)	-306.1%

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)			(12,862,883.41)	1,898,827.61	(10,966,055.80)	(34,350,457.05)	(1,600,000.00)	(35,950,457.05)	227.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,139,517.95	8,327,289.13	81,466,807.08	60,276,634.54	10,224,116.74	70,500,751.28	-13.5%
2) Ending Balance, June 30 (E + F1e)			60,276,634.54	10,224,116.74	70,500,751.28	25,926,177.49	8,624,116.74	34,550,294.23	-51.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	108,722.09	0.00	108,722.09	320,000.00	0.00	320,000.00	194.3%
Prepaid Items		9713	12,729.59	0.00	12,729.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,224,116.74	10,224,116.74	0.00	8,624,116.74	8,624,116.74	-15.6%
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	39,917,049.86	0.00	39,917,049.86	13,138,921.30	0.00	13,138,921.30	-67.1%
Textbook Adoption	0000	9780				6,000,000.00		6,000,000.00	
Lottery	1100	9780				129,037.30		129,037.30	
Education Protection Account	1400	9780				7,009,884.00		7,009,884.00	
Expanded Learning Summer Program	0000	9780	3,000,000.00		3,000,000.00				
Textbook Adoption	0000	9780	6,000,000.00		6,000,000.00				
Projected Change from State Budget Ac	0000	9780	4,156,494.00		4,156,494.00				
Cover Deficit Spending in Future Years	0000	9780	26,631,518.56		26,631,518.56				
Lottery	1100	9780	129,037.30		129,037.30				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	20,013,133.00	0.00	20,013,133.00	12,242,256.19	0.00	12,242,256.19	-38.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
5640	Medi-Cal Billing Option	1,372,262.78	1,372,262.78
6230	California Clean Energy Jobs Act	6,750,363.17	5,150,363.17
6300	Lottery: Instructional Materials	999,576.26	999,576.26
7085	Learning Communities for School Success Program	299,751.67	299,751.67
7338	College Readiness Block Grant	614,682.31	614,682.31
9010	Other Restricted Local	187,480.55	187,480.55
Total, Restricted Balance		10,224,116.74	8,624,116.74

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,549,485.83	18,116,054.00	9.5%
2) Federal Revenue		8100-8299	324,262.57	277,410.00	-14.4%
3) Other State Revenue		8300-8599	1,559,458.75	806,972.52	-48.3%
4) Other Local Revenue		8600-8799	64,029.26	0.00	-100.0%
5) TOTAL, REVENUES			18,497,236.41	19,200,436.52	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,098,191.59	7,174,276.00	-11.4%
2) Classified Salaries		2000-2999	1,293,224.21	1,074,328.00	-16.9%
3) Employee Benefits		3000-3999	5,530,743.36	6,104,715.68	10.4%
4) Books and Supplies		4000-4999	644,981.38	531,197.84	-17.6%
5) Services and Other Operating Expenditures		5000-5999	2,085,148.87	1,875,103.00	-10.1%
6) Capital Outlay		6000-6999	10,768.00	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	10,047.73	0.00	-100.0%
9) TOTAL, EXPENDITURES			17,673,105.14	16,759,620.52	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			824,131.27	2,440,816.00	196.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,697.59	300,000.00	25.2%
b) Transfers Out		7600-7629	1,719,653.00	1,903,369.00	10.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,479,955.41)	(1,603,369.00)	8.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,824.14)	837,447.00	-227.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,020,811.70	3,364,987.56	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,020,811.70	3,364,987.56	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,020,811.70	3,364,987.56	-16.3%
2) Ending Balance, June 30 (E + F1e)			3,364,987.56	4,202,434.56	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2,617,807.59	3,455,254.59	32.0%
Charter Schools	0000	9780		3,455,254.59	
Charter Schools	0000	9780	2,617,807.59		
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	3,318,674.53		
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	11,235.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,557.25		
4) Due from Grantor Government		9290	186,968.06		
5) Due from Other Funds		9310	237,843.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,779,279.30		
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	236,981.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	152,513.22		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	24,797.25		
6) TOTAL, LIABILITIES			414,291.74		
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)			3,364,987.56		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	10,693,087.00	16,183,836.00	51.3%
Education Protection Account State Aid - Current Year		8012	2,255,704.00	1,932,218.00	-14.3%
State Aid - Prior Years		8019	250,430.83	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,350,264.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,549,485.83	18,116,054.00	9.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	324,165.77	277,410.00	-14.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	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	96.80	0.00	-100.0%
TOTAL, FEDERAL REVENUE			324,262.57	277,410.00	-14.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	308,442.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	368,308.75	330,300.52	-10.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	237,202.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	645,506.00	476,672.00	-26.2%
TOTAL OTHER STATE REVENUE			1,559,458.75	806,972.52	-48.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,651.26	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	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	46,378.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,029.26	0.00	-100.0%
TOTAL, REVENUES			18,497,236.41	19,200,436.52	3.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,007,103.74	6,221,674.00	-11.2%
Certificated Pupil Support Salaries		1200	157,176.85	85,689.00	-45.5%
Certificated Supervisors' and Administrators' Salaries		1300	746,797.93	776,843.00	4.0%
Other Certificated Salaries		1900	187,113.07	90,070.00	-51.9%
TOTAL, CERTIFICATED SALARIES			8,098,191.59	7,174,276.00	-11.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	107,344.32	122,932.00	14.5%
Classified Support Salaries		2200	460,937.67	331,522.00	-28.1%
Classified Supervisors' and Administrators' Salaries		2300	102,328.54	65,869.00	-35.6%
Clerical, Technical and Office Salaries		2400	458,827.99	451,592.00	-1.6%
Other Classified Salaries		2900	163,785.69	102,413.00	-37.5%
TOTAL, CLASSIFIED SALARIES			1,293,224.21	1,074,328.00	-16.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,782,035.74	1,640,732.00	-7.9%
PERS		3201-3202	166,888.78	155,165.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	215,344.37	186,212.00	-13.5%
Health and Welfare Benefits		3401-3402	2,454,959.47	3,204,265.00	30.5%
Unemployment Insurance		3501-3502	4,653.30	4,886.68	5.0%
Workers' Compensation		3601-3602	156,935.85	138,579.00	-11.7%
OPEB, Allocated		3701-3702	747,223.54	770,358.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,702.31	4,518.00	67.2%
TOTAL, EMPLOYEE BENEFITS			5,530,743.36	6,104,715.68	10.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,616.63	82,723.84	1150.2%
Books and Other Reference Materials		4200	3,787.22	12,024.00	217.5%
Materials and Supplies		4300	442,056.24	436,450.00	-1.3%
Noncapitalized Equipment		4400	192,521.29	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			644,981.38	531,197.84	-17.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,000.00	0.00	-100.0%
Travel and Conferences		5200	46,113.15	912.00	-98.0%
Dues and Memberships		5300	5,768.00	0.00	-100.0%
Insurance		5400-5450	350.00	0.00	-100.0%
Operations and Housekeeping Services		5500	357,293.50	427,587.00	19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,057.10	31,000.00	-38.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,299,932.21	1,309,552.00	0.7%
Professional/Consulting Services and Operating Expenditures		5800	302,659.53	93,004.00	-69.3%
Communications		5900	2,975.38	13,048.00	338.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,085,148.87	1,875,103.00	-10.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,768.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,768.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	10,047.73	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,047.73	0.00	-100.0%
TOTAL EXPENDITURES			17,673,105.14	16,759,620.52	-5.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	239,697.59	300,000.00	25.2%
(a) TOTAL, INTERFUND TRANSFERS IN			239,697.59	300,000.00	25.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,719,653.00	1,903,369.00	10.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,719,653.00	1,903,369.00	10.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,479,955.41)	(1,603,369.00)	8.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,549,485.83	18,116,054.00	9.5%
2) Federal Revenue		8100-8299	324,262.57	277,410.00	-14.4%
3) Other State Revenue		8300-8599	1,559,458.75	806,972.52	-48.3%
4) Other Local Revenue		8600-8799	64,029.26	0.00	-100.0%
5) TOTAL, REVENUES			18,497,236.41	19,200,436.52	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,478,567.12	11,739,413.52	-5.9%
2) Instruction - Related Services	2000-2999		3,168,572.91	2,309,924.00	-27.1%
3) Pupil Services	3000-3999		422,227.85	310,407.00	-26.5%
4) Ancillary Services	4000-4999		14,746.55	1,554.00	-89.5%
5) Community Services	5000-5999		1,609.82	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,047.73	842,137.00	8281.4%
8) Plant Services	8000-8999		1,577,333.16	1,556,185.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,673,105.14	16,759,620.52	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			824,131.27	2,440,816.00	196.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,697.59	300,000.00	25.2%
b) Transfers Out		7600-7629	1,719,653.00	1,903,369.00	10.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,479,955.41)	(1,603,369.00)	8.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,824.14)	837,447.00	-227.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,020,811.70	3,364,987.56	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,020,811.70	3,364,987.56	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,020,811.70	3,364,987.56	-16.3%
2) Ending Balance, June 30 (E + F1e)			3,364,987.56	4,202,434.56	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	747,179.97	747,179.97	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	2,617,807.59	3,455,254.59	32.0%
Charter Schools	0000	9780		3,455,254.59	
Charter Schools	0000	9780	2,617,807.59		
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	404,377.00	404,377.00
6300	Lottery: Instructional Materials	97,208.18	97,208.18
7338	College Readiness Block Grant	111,680.08	111,680.08
9010	Other Restricted Local	133,914.71	133,914.71
Total, Restricted Balance		<u>747,179.97</u>	<u>747,179.97</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,879,942.30	673,114.00	-64.2%
3) Other State Revenue		8300-8599	1,884,371.25	1,792,827.00	-4.9%
4) Other Local Revenue		8600-8799	4,051,471.60	4,353,279.00	7.4%
5) TOTAL REVENUES			7,815,785.15	6,819,220.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,366,532.31	2,201,272.00	-7.0%
2) Classified Salaries		2000-2999	1,677,776.63	1,590,172.00	-5.2%
3) Employee Benefits		3000-3999	2,418,582.80	2,499,992.00	3.4%
4) Books and Supplies		4000-4999	314,990.85	68,481.00	-78.3%
5) Services and Other Operating Expenditures		5000-5999	1,844,230.00	625,106.00	-66.1%
6) Capital Outlay		6000-6999	29,003.04	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	77,608.88	64,197.00	-17.3%
9) TOTAL EXPENDITURES			8,728,724.51	7,049,220.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(912,939.36)	(230,000.00)	-74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	445,261.59	230,000.00	-48.3%
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			445,261.59	230,000.00	-48.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(467,677.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	467,677.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			467,677.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			467,677.77	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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%
Adult Education Fund	0000	9780		0.00	
Adult Education Fund	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	11,551.28		
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	168,770.72		
4) Due from Grantor Government		9290	349,449.68		
5) Due from Other Funds		9310	450,141.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			979,912.88		
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	230,170.20		
2) Due to Grantor Governments		9590	563.70		
3) Due to Other Funds		9610	748,178.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,000.00		
6) TOTAL, LIABILITIES			979,912.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	322,491.00	256,771.00	-20.4%
All Other Federal Revenue	All Other	8290	1,557,451.30	416,343.00	-73.3%
TOTAL, FEDERAL REVENUE			1,879,942.30	673,114.00	-64.2%
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	1,424,043.25	1,277,617.00	-10.3%
All Other State Revenue	All Other	8590	460,328.00	515,210.00	11.9%
TOTAL, OTHER STATE REVENUE			1,884,371.25	1,792,827.00	-4.9%

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	(20,228.73)	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	2,750,983.35	3,028,279.00	10.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,320,716.98	1,325,000.00	0.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,051,471.60	4,353,279.00	7.4%
TOTAL, REVENUES			7,815,785.15	6,819,220.00	-12.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,822,749.29	1,815,619.00	-0.4%
Certificated Pupil Support Salaries		1200	115,782.97	115,886.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	428,000.05	269,767.00	-37.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,366,532.31	2,201,272.00	-7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	166,496.41	177,708.00	6.7%
Classified Support Salaries		2200	613,763.60	586,003.00	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	315,197.63	260,627.00	-17.3%
Clerical, Technical and Office Salaries		2400	464,454.52	495,488.00	6.7%
Other Classified Salaries		2900	117,864.47	70,346.00	-40.3%
TOTAL, CLASSIFIED SALARIES			1,677,776.63	1,590,172.00	-5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	457,391.26	491,662.00	7.5%
PERS		3201-3202	232,855.42	265,826.00	14.2%
OASDI/Medicare/Alternative		3301-3302	155,916.74	151,020.00	-3.1%
Health and Welfare Benefits		3401-3402	1,147,334.76	1,175,755.00	2.5%
Unemployment Insurance		3501-3502	1,977.93	1,861.00	-5.9%
Workers' Compensation		3601-3602	67,944.57	63,052.00	-7.2%
OPEB, Allocated		3701-3702	353,977.20	349,604.00	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,184.92	1,212.00	2.3%
TOTAL, EMPLOYEE BENEFITS			2,418,582.80	2,499,992.00	3.4%
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	279,934.72	68,481.00	-75.5%
Noncapitalized Equipment		4400	35,056.13	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			314,990.85	68,481.00	-78.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	300,981.40	269,647.00	-10.4%
Travel and Conferences		5200	18,785.65	0.00	-100.0%
Dues and Memberships		5300	5,930.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	217,959.36	189,009.00	-13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,414.09	36,200.00	-8.2%
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	1,260,187.90	130,250.00	-89.7%
Communications		5900	971.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,844,230.00	625,106.00	-66.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,003.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,003.04	0.00	-100.0%
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	77,608.88	64,197.00	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,608.88	64,197.00	-17.3%
TOTAL, EXPENDITURES			8,728,724.51	7,049,220.00	-19.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	445,261.59	230,000.00	-48.3%
(a) TOTAL, INTERFUND TRANSFERS IN			445,261.59	230,000.00	-48.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			445,261.59	230,000.00	-48.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,879,942.30	673,114.00	-64.2%
3) Other State Revenue		8300-8599	1,864,371.25	1,792,827.00	-4.9%
4) Other Local Revenue		8600-8799	4,051,471.60	4,353,279.00	7.4%
5) TOTAL REVENUES			7,815,785.15	6,819,220.00	-12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,293,940.48	3,884,024.00	-26.6%
2) Instruction - Related Services	2000-2999		1,937,489.12	1,729,290.00	-10.7%
3) Pupil Services	3000-3999		715,479.19	727,454.00	1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		77,608.88	64,197.00	-17.3%
8) Plant Services	8000-8999		704,206.84	644,255.00	-8.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			8,728,724.51	7,049,220.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(912,939.36)	(230,000.00)	-74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	445,261.59	230,000.00	-48.3%
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			445,261.59	230,000.00	-48.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(467,677.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	467,677.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			467,677.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			467,677.77	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Adult Education Fund	0000	9780		0.00	
Adult Education Fund	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%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,065,918.00	11,516,327.00	-4.6%
3) Other State Revenue		8300-8599	8,620,556.57	8,543,128.00	-0.9%
4) Other Local Revenue		8600-8799	2,336,865.64	1,887,092.00	-19.2%
5) TOTAL, REVENUES			23,023,340.21	21,946,547.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,013,571.90	7,328,619.00	-8.5%
2) Classified Salaries		2000-2999	5,515,147.98	5,110,080.00	-7.3%
3) Employee Benefits		3000-3999	9,602,345.79	9,579,272.00	-0.2%
4) Books and Supplies		4000-4999	361,880.86	715,012.00	97.6%
5) Services and Other Operating Expenditures		5000-5999	342,929.64	566,721.00	65.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	971,347.34	992,050.00	2.1%
9) TOTAL, EXPENDITURES			24,807,223.51	24,291,754.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,783,883.30)	(2,345,207.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	502,295.70	2,345,207.00	366.9%
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			502,295.70	2,345,207.00	366.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,281,587.60)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,883.25	16,295.65	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,883.25	16,295.65	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,883.25	16,295.65	-98.7%
2) Ending Balance, June 30 (E + F1e)			16,295.65	16,295.65	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,295.65	16,295.65	0.0%
Child Development Fund	0000	9780		16,295.65	
Child Development Fund	0000	9780	16,295.65		
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	1,171,088.07		
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	766,470.90		
4) Due from Grantor Government		9290	1,512,497.43		
5) Due from Other Funds		9310	10.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,450,066.96		
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	167,512.38		
2) Due to Grantor Governments		9590	366,615.07		
3) Due to Other Funds		9610	2,197,260.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	702,383.39		
6) TOTAL, LIABILITIES			3,433,771.31		
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)			16,295.65		

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	12,065,918.00	11,516,327.00	-4.6%
TOTAL, FEDERAL REVENUE			12,065,918.00	11,516,327.00	-4.6%
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	7,958,133.16	8,112,975.00	1.9%
All Other State Revenue	All Other	8590	662,423.41	430,153.00	-35.1%
TOTAL, OTHER STATE REVENUE			8,620,556.57	8,543,128.00	-0.9%
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	(25,491.00)	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	1,160,637.12	900,000.00	-22.5%
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	1,201,719.52	987,092.00	-17.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,336,865.64	1,887,092.00	-19.2%
TOTAL, REVENUES			23,023,340.21	21,946,547.00	-4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,379,616.38	5,948,469.00	-6.8%
Certificated Pupil Support Salaries		1200	709,071.75	654,628.00	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	889,021.56	707,119.00	-20.5%
Other Certificated Salaries		1900	35,862.21	18,403.00	-48.7%
TOTAL, CERTIFICATED SALARIES			8,013,571.90	7,328,619.00	-8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,103,500.75	2,063,298.00	-1.9%
Classified Support Salaries		2200	1,496,468.56	1,293,701.00	-13.5%
Classified Supervisors' and Administrators' Salaries		2300	178,749.01	89,167.00	-50.1%
Clerical, Technical and Office Salaries		2400	944,718.84	907,345.00	-4.0%
Other Classified Salaries		2900	791,710.82	756,569.00	-4.4%
TOTAL, CLASSIFIED SALARIES			5,515,147.98	5,110,080.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,576,919.80	1,619,789.00	2.7%
PERS		3201-3202	819,375.09	852,251.00	4.0%
OASDI/Medicare/Alternative		3301-3302	566,808.61	531,219.00	-6.3%
Health and Welfare Benefits		3401-3402	5,073,339.39	5,038,988.00	-0.7%
Unemployment Insurance		3501-3502	6,783.61	7,378.00	8.8%
Workers' Compensation		3601-3602	227,258.31	208,145.00	-8.4%
OPEB, Allocated		3701-3702	1,327,635.62	1,307,366.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,225.36	14,136.00	234.6%
TOTAL, EMPLOYEE BENEFITS			9,602,345.79	9,579,272.00	-0.2%
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	325,839.61	665,512.00	104.2%
Noncapitalized Equipment		4400	36,041.25	49,500.00	37.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			361,880.86	715,012.00	97.6%

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	45,280.48	70,000.00	54.6%
Dues and Memberships		5300	459.00	2,500.00	444.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,490.10	25,000.00	100.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,156.38	42,550.00	36.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	170,717.70	201,017.00	17.7%
Professional/Consulting Services and Operating Expenditures		5800	80,302.72	213,869.00	166.3%
Communications		5900	2,523.26	11,785.00	367.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,929.64	566,721.00	65.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	971,347.34	992,050.00	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			971,347.34	992,050.00	2.1%
TOTAL, EXPENDITURES			24,807,223.51	24,291,754.00	-2.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	502,295.70	2,345,207.00	366.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			502,295.70	2,345,207.00	366.9%
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)			502,295.70	2,345,207.00	366.9%

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	12,065,918.00	11,516,327.00	-4.6%
3) Other State Revenue		8300-8599	8,620,556.57	8,543,128.00	-0.9%
4) Other Local Revenue		8600-8799	2,336,865.64	1,887,092.00	-19.2%
5) TOTAL REVENUES			23,023,340.21	21,946,547.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,561,945.47	14,413,067.00	-1.0%
2) Instruction - Related Services	2000-2999		5,710,745.25	5,462,755.00	-4.3%
3) Pupil Services	3000-3999		2,619,004.23	2,544,188.00	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		107,240.31	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		971,347.34	992,050.00	2.1%
8) Plant Services	8000-8999		836,940.91	879,694.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			24,807,223.51	24,291,754.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,783,883.30)	(2,345,207.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	502,295.70	2,345,207.00	366.9%
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			502,295.70	2,345,207.00	366.9%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,281,587.60)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,297,883.25	16,295.65	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,883.25	16,295.65	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,883.25	16,295.65	-98.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,295.65	16,295.65	0.0%
Child Development Fund	0000	9780		16,295.65	
Child Development Fund	0000	9780	16,295.65		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,320,550.35	23,632,900.00	5.9%
3) Other State Revenue		8300-8599	1,432,825.93	1,457,636.00	1.7%
4) Other Local Revenue		8600-8799	1,242,027.30	2,010,000.00	61.8%
5) TOTAL, REVENUES			24,995,403.58	27,100,536.00	8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,324,896.97	7,381,166.00	0.8%
3) Employee Benefits		3000-3999	4,488,673.90	4,832,827.00	7.7%
4) Books and Supplies		4000-4999	10,883,798.17	13,357,310.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	279,084.96	201,581.00	-27.8%
6) Capital Outlay		6000-6999	742,330.45	79,265.00	-89.3%
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	977,244.00	1,248,387.00	27.7%
9) TOTAL, EXPENDITURES			24,696,028.45	27,100,536.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			299,375.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,771.28	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,771.28	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)			360,146.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,846,641.93	11,206,788.34	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,846,641.93	11,206,788.34	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,846,641.93	11,206,788.34	3.3%
2) Ending Balance, June 30 (E + F1e)			11,206,788.34	11,206,788.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	450,717.64	0.00	-100.0%
Prepaid Items		9713	650.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,535,232.84	10,987,950.48	4.3%
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	218,187.86	218,837.86	0.3%
Cafeterial Fund	0000	9780		218,837.86	
Cafeteria Fund	0000	9780	218,187.86		
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	4,871,760.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	406,496.53		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	32,140.94		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,865,011.42		
4) Due from Grantor Government		9290	749.24		
5) Due from Other Funds		9310	75,646.60		
6) Stores		9320	450,717.64		
7) Prepaid Expenditures		9330	650.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			12,705,172.67		
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	461,448.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,030,224.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,711.54		
6) TOTAL LIABILITIES			1,498,384.33		
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)			11,206,788.34		

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,320,550.35	23,632,900.00	5.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,320,550.35	23,632,900.00	5.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,424,968.93	1,452,000.00	1.9%
All Other State Revenue		8590	7,857.00	5,636.00	-28.3%
TOTAL, OTHER STATE REVENUE			1,432,825.93	1,457,636.00	1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	965,327.59	1,700,000.00	76.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,019.27	60,000.00	-6.3%
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	212,680.44	250,000.00	17.5%
TOTAL, OTHER LOCAL REVENUE			1,242,027.30	2,010,000.00	61.8%
TOTAL, REVENUES			24,995,403.58	27,100,536.00	8.4%

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	6,596,752.94	6,616,938.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	419,725.44	432,203.00	3.0%
Clerical, Technical and Office Salaries		2400	308,415.44	332,025.00	7.7%
Other Classified Salaries		2900	3.15	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			7,324,896.97	7,381,166.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,690.18	5,636.00	-74.0%
PERS		3201-3202	722,405.04	889,522.00	23.1%
OASDI/Medicare/Alternative		3301-3302	483,746.84	508,676.00	5.2%
Health and Welfare Benefits		3401-3402	2,454,716.97	2,610,488.00	6.3%
Unemployment Insurance		3501-3502	3,526.21	3,631.00	3.0%
Workers' Compensation		3601-3602	123,030.36	124,002.00	0.8%
OPEB, Allocated		3701-3702	677,570.66	688,770.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,987.64	2,102.00	5.8%
TOTAL, EMPLOYEE BENEFITS			4,488,673.90	4,832,827.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	959,725.00	1,155,949.00	20.4%
Noncapitalized Equipment		4400	96,741.81	104,057.00	7.6%
Food		4700	9,827,331.36	12,097,304.00	23.1%
TOTAL, BOOKS AND SUPPLIES			10,883,798.17	13,357,310.00	22.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	9,920.00	0.00	-100.0%
Travel and Conferences		5200	10,101.71	7,300.00	-27.7%
Dues and Memberships		5300	1,440.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	934.30	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,316.89	67,188.00	-31.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(64,134.35)	(66,167.00)	3.2%
Professional/Consulting Services and Operating Expenditures		5800	221,935.11	192,820.00	-13.1%
Communications		5900	1,571.30	440.00	-72.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,084.96	201,581.00	-27.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	649,406.55	7,340.00	-98.9%
Equipment		6400	92,923.90	71,925.00	-22.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			742,330.45	79,265.00	-89.3%
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	977,244.00	1,248,387.00	27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			977,244.00	1,248,387.00	27.7%
TOTAL, EXPENDITURES			24,696,028.45	27,100,536.00	9.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	60,771.28	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,771.28	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,771.28	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	22,320,550.35	23,632,900.00	5.9%
3) Other State Revenue		8300-8599	1,432,825.93	1,457,636.00	1.7%
4) Other Local Revenue		8600-8799	1,242,027.30	2,010,000.00	61.8%
5) TOTAL, REVENUES			24,995,403.58	27,100,536.00	8.4%
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		23,023,495.46	25,835,100.00	12.2%
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		977,244.00	1,248,387.00	27.7%
8) Plant Services	8000-8999		695,288.99	17,049.00	-97.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,696,028.45	27,100,536.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			299,375.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,771.28	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,771.28	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)			360,146.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,846,641.93	11,206,788.34	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,846,641.93	11,206,788.34	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,846,641.93	11,206,788.34	3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	450,717.64	0.00	-100.0%
Prepaid Items		9713	650.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,535,232.84	10,987,950.48	4.3%
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	218,187.86	218,837.86	0.3%
Cafeteria Fund	0000	9780		218,837.86	
Cafeteria Fund	0000	9780	218,187.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,247,155.95	2,699,873.59
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	8,261,722.02	8,261,722.02
5330	Child Nutrition: Summer Food Service Program Operations	26,354.87	26,354.87
Total, Restricted Balance		10,535,232.84	10,987,950.48

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	1,386.00	0.00	-100.0%
5) TOTAL, REVENUES			1,386.00	0.00	-100.0%
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	21,348.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,455.66	0.00	-100.0%
6) Capital Outlay		6000-6999	88,195.61	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			161,999.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,613.37)	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)			(160,613.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,613.37	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,613.37	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,613.37	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
Deferred Maintenance Fund	0000	9780			
Deferred Maintenance Fund	0000	9780	0.00		
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	5,383.05		
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	538.00		
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			5,921.05		
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	5,383.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	538.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			5,921.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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%
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	1,386.00	0.00	-100.0%
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			1,386.00	0.00	-100.0%
TOTAL, REVENUES			1,386.00	0.00	-100.0%

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	21,348.10	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,348.10	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	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	52,455.66	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,455.66	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	78,826.57	0.00	-100.0%
Equipment		6400	9,369.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,195.61	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			161,999.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,386.00	0.00	-100.0%
5) TOTAL REVENUES			1,386.00	0.00	-100.0%
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		161,999.37	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			161,999.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,613.37)	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)			(160,613.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,613.37	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,613.37	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,613.37	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Deferred Maintenance Fund	0000	9780			
Deferred Maintenance Fund	0000	9780	0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Balance	0.00	0.00

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds and Capital Project for Blended Components Units.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,531,861.51	0.00	-100.0%
5) TOTAL, REVENUES			2,531,861.51	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	921,832.31	697,455.00	-24.3%
3) Employee Benefits		3000-3999	293,039.33	301,024.00	2.7%
4) Books and Supplies		4000-4999	332,851.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	437,676.15	0.00	-100.0%
6) Capital Outlay		6000-6999	37,141,559.45	82,001,521.00	120.8%
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			39,126,958.59	83,000,000.00	112.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,595,097.08)	(83,000,000.00)	126.8%
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	179,572.01	0.00	-100.0%
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			179,572.01	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)			(36,415,525.07)	(63,000,000.00)	127.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,598,721.84	147,183,196.77	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,598,721.84	147,183,196.77	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,598,721.84	147,183,196.77	-19.8%
2) Ending Balance, June 30 (E + F1e)			147,183,196.77	64,183,196.77	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,591,697.61	52,591,697.61	-61.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,591,499.16	11,591,499.16	0.0%
Building Fund	0000	9780		11,591,499.16	
Building Fund	0000	9780	11,591,499.16		
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	27,011,469.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	223.07		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	124,929,860.31		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	606,219.38		
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			152,547,772.08		
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	5,364,575.31		
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			5,364,575.31		
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)			147,183,196.77		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,473,106.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,755.04	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,531,861.51	0.00	-100.0%
TOTAL, REVENUES			2,531,861.51	0.00	-100.0%

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%
Classified Supervisors' and Administrators' Salaries		2300	710,844.29	427,070.00	-39.9%
Clerical, Technical and Office Salaries		2400	210,988.02	270,385.00	28.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			921,832.31	697,455.00	-24.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	112,160.79	125,347.00	11.8%
OASDI/Medicare/Alternative		3301-3302	64,733.04	49,251.00	-23.9%
Health and Welfare Benefits		3401-3402	66,593.05	82,487.00	23.9%
Unemployment Insurance		3501-3502	457.41	344.00	-24.8%
Workers' Compensation		3601-3602	15,487.02	11,717.00	-24.3%
OPEB, Allocated		3701-3702	32,823.00	31,248.00	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	785.02	630.00	-19.7%
TOTAL, EMPLOYEE BENEFITS			293,039.33	301,024.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	158,106.34	0.00	-100.0%
Noncapitalized Equipment		4400	174,745.01	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			332,851.35	0.00	-100.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	437,676.15	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,676.15	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,339,026.44	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,651,753.01	82,001,521.00	246.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,150,780.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,141,559.45	82,001,521.00	120.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,126,958.59	83,000,000.00	112.1%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	179,572.01	0.00	-100.0%
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			179,572.01	0.00	-100.0%
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)			179,572.01	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	2,531,861.51	0.00	-100.0%
5) TOTAL REVENUES			2,531,861.51	0.00	-100.0%
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		39,126,958.59	83,000,000.00	112.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			39,126,958.59	83,000,000.00	112.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,595,097.08)	(83,000,000.00)	126.8%
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	179,572.01	0.00	-100.0%
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			179,572.01	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)			(36,415,525.07)	(83,000,000.00)	127.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,598,721.84	147,183,196.77	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,598,721.84	147,183,196.77	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,598,721.84	147,183,196.77	-19.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,591,697.61	52,591,697.61	-61.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,591,499.16	11,591,499.16	0.0%
Building Fund	0000	9780		11,591,499.16	
Building Fund	0000	9780	11,591,499.16		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
9010	Other Restricted Local	135,591,697.61	52,591,697.61
Total, Restricted Balance		135,591,697.61	52,591,697.61

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,499,081.43	2,000,000.00	-69.2%
5) TOTAL, REVENUES			6,499,081.43	2,000,000.00	-69.2%
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	11,087.23	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,562.79	0.00	-100.0%
6) Capital Outlay		6000-6999	324,383.32	11,300,000.00	3383.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,130,374.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,479,407.34	11,300,000.00	663.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,019,674.09	(9,300,000.00)	-285.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,019,674.09	(9,300,000.00)	-285.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,644,267.22	14,663,941.31	52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,644,267.22	14,663,941.31	52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,644,267.22	14,663,941.31	52.0%
2) Ending Balance, June 30 (E + F1e)			14,663,941.31	5,363,941.31	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,663,941.31	5,363,941.31	-63.4%
Capital Facilities Fund	0000	9780		5,363,941.31	
Capital Facilities Fund	0000	9780	14,663,941.31		
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	13,248,125.29		
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	1,288,033.92		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	131,664.68		
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			14,667,823.89		
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	3,882.58		
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			3,882.58		
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)			14,663,941.31		

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	1,748,062.22	0.00	-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	147,220.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,758,306.71	2,000,000.00	-58.0%
Other Local Revenue All Other Local Revenue		8699	(154,507.50)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,499,081.43	2,000,000.00	-69.2%
TOTAL, REVENUES			6,499,081.43	2,000,000.00	-69.2%

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	9,191.79	0.00	-100.0%
Noncapitalized Equipment		4400	1,895.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,087.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	13,562.79	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,562.79	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	224,136.32	0.00	-100.0%
Buildings and Improvements of Buildings		6200	100,247.00	11,300,000.00	11172.2%
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			324,383.32	11,300,000.00	3383.5%
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	930,374.00	0.00	-100.0%
Other Debt Service - Principal		7439	200,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,130,374.00	0.00	-100.0%
TOTAL EXPENDITURES			1,479,407.34	11,300,000.00	663.8%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,499,081.43	2,000,000.00	-69.2%
5) TOTAL, REVENUES			6,499,081.43	2,000,000.00	-69.2%
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		349,033.34	11,300,000.00	3137.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,130,374.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,479,407.34	11,300,000.00	663.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,019,674.09	(9,300,000.00)	-285.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,019,674.09	(9,300,000.00)	-285.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,644,267.22	14,663,941.31	52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,644,267.22	14,663,941.31	52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,644,267.22	14,663,941.31	52.0%
2) Ending Balance, June 30 (E + F1e)			14,663,941.31	5,363,941.31	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,663,941.31	5,363,941.31	-63.4%
Capital Facilities Fund	0000	9780		5,363,941.31	
Capital Facilities Fund	0000	9780	14,663,941.31		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,722,257.78	0.00	-100.0%
5) TOTAL, REVENUES			1,722,257.78	0.00	-100.0%
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	71,583.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,466.81	0.00	-100.0%
6) Capital Outlay		6000-6999	541,354.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			626,405.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,095,852.20	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)			1,095,852.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,409,063.03	3,504,915.23	45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,409,063.03	3,504,915.23	45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,409,063.03	3,504,915.23	45.5%
2) Ending Balance, June 30 (E + F1e)			3,504,915.23	3,504,915.23	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,504,915.23	3,504,915.23	0.0%
Capital Project Fund for Blended Componen	0000	9780		3,504,915.23	
Capital Project Fund For Blended Componer	0000	9780	3,504,915.23		
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	3,512,683.86		
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	21,094.00		
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			3,533,777.86		
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	28,862.63		
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			28,862.63		
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)			3,504,915.23		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	1,685,043.17	0.00	-100.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,214.61	0.00	-100.0%
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			1,722,257.78	0.00	-100.0%
TOTAL, REVENUES			1,722,257.78	0.00	-100.0%

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%
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	31,617.26	0.00	-100.0%
Noncapitalized Equipment		4400	39,966.52	0.00	-100.0%
TOTAL BOOKS AND SUPPLIES			71,583.78	0.00	-100.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	13,466.81	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,466.81	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	76,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	464,854.99	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			541,354.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			626,405.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,722,257.78	0.00	-100.0%
5) TOTAL, REVENUES			1,722,257.78	0.00	-100.0%
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		626,405.58	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			626,405.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,095,852.20	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)			1,095,852.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,409,063.03	3,504,915.23	45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,409,063.03	3,504,915.23	45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,409,063.03	3,504,915.23	45.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,504,915.23	3,504,915.23	0.0%
Capital Project Fund for Blended Componen	0000	9780		3,504,915.23	
Capital Project Fund For Blended Componer	0000	9780	3,504,915.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	418,376.00	2,415,601.00	477.4%
4) Other Local Revenue		8600-8799	47,047,777.00	45,681,140.00	-2.9%
5) TOTAL, REVENUES			47,466,153.00	48,096,741.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	47,598,088.00	49,281,755.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,598,088.00	49,281,755.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(131,935.00)	(1,185,014.00)	798.2%
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)			(131,935.00)	(1,185,014.00)	798.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,603,567.50	39,273,247.22	-12.0%
b) Audit Adjustments		9793	(3,651,495.25)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,952,072.25	39,273,247.22	-4.1%
d) Other Restatements		9795	(1,546,890.03)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,405,182.22	39,273,247.22	-0.3%
2) Ending Balance, June 30 (E + F1e)			39,273,247.22	38,088,233.22	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	39,273,247.22	38,088,233.22	-3.0%
Bond Interest and Redemption Fund	0000	9780		38,088,233.22	
Bond Interest and Redemption Fund	0000	9780	39,273,247.22		
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	49,754,401.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	4,160,726.00		
3) Accounts Receivable		9200	271,994.00		
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			54,187,121.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,615,905.75		
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	1,297,968.03		
6) TOTAL, LIABILITIES			14,913,873.78		
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)			39,273,247.22		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	418,376.00	408,829.00	-2.3%
Other Subventions/In-Lieu Taxes		8572	0.00	2,006,772.00	New
TOTAL, OTHER STATE REVENUE			418,376.00	2,415,601.00	477.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	40,902,336.00	44,064,435.00	7.7%
Unsecured Roll		8612	1,488,384.00	1,616,705.00	8.6%
Prior Years' Taxes		8613	392,315.00	0.00	-100.0%
Supplemental Taxes		8614	1,613,770.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	8,068.00	0.00	-100.0%
Interest		8660	1,903,460.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	739,444.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,047,777.00	45,681,140.00	-2.9%
TOTAL, REVENUES			47,466,153.00	48,096,741.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	17,000.00	New
Debt Service - Interest		7438	20,363,088.00	20,363,088.00	0.0%
Other Debt Service - Principal		7439	27,235,000.00	28,901,667.00	6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,598,088.00	49,281,755.00	3.5%
TOTAL EXPENDITURES			47,598,088.00	49,281,755.00	3.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	418,376.00	2,415,601.00	477.4%
4) Other Local Revenue		8600-8799	47,047,777.00	45,681,140.00	-2.9%
5) TOTAL, REVENUES			47,466,153.00	48,096,741.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	47,598,088.00	49,281,755.00	3.5%
10) TOTAL, EXPENDITURES			47,598,088.00	49,281,755.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(131,935.00)	(1,185,014.00)	798.2%
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)			(131,935.00)	(1,185,014.00)	798.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,603,567.50	39,273,247.22	-12.0%
b) Audit Adjustments		9793	(3,651,495.25)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,952,072.25	39,273,247.22	-4.1%
d) Other Restatements		9795	(1,546,890.03)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,405,182.22	39,273,247.22	-0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	39,273,247.22	38,088,233.22	-3.0%
Bond Interest and Redemption Fund	0000	9780		38,088,233.22	
Bond Interest and Redemption Fund	0000	9780	39,273,247.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	16,058,809.10	15,305,317.00	-4.7%
5) TOTAL, REVENUES			16,058,809.10	15,305,317.00	-4.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,200.39	345,399.00	16.6%
3) Employee Benefits		3000-3999	150,336.09	223,055.00	48.4%
4) Books and Supplies		4000-4999	10,559.24	41,500.00	293.0%
5) Services and Other Operating Expenses		5000-5999	13,833,805.97	14,695,363.00	6.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,290,901.69	15,305,317.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,767,907.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,767,907.41	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,862,313.84	11,630,221.25	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,862,313.84	11,630,221.25	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,862,313.84	11,630,221.25	17.9%
2) Ending Net Position, June 30 (E + F1e)			11,630,221.25	11,630,221.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,630,221.25	11,630,221.25	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,349,432.09		
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	250,000.00		
e) Collections Awaiting Deposit		9140	693.32		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,581,306.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			12,181,432.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	547,259.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,950.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			551,210.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,630,221.25		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	98,220.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,960,524.89	15,305,317.00	-4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64.21	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,058,809.10	15,305,317.00	-4.7%
TOTAL, REVENUES			16,058,809.10	15,305,317.00	-4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	89,215.21	88,643.00	-0.6%
Clerical, Technical and Office Salaries		2400	206,985.18	256,756.00	24.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			296,200.39	345,399.00	16.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,756.46	61,995.00	41.7%
OASDI/Medicare/Alternative		3301-3302	12,756.95	25,158.00	97.2%
Health and Welfare Benefits		3401-3402	66,818.18	99,294.00	48.6%
Unemployment Insurance		3501-3502	65.09	164.00	152.0%
Workers' Compensation		3601-3602	2,433.34	5,802.00	138.4%
OPEB, Allocated		3701-3702	24,315.87	30,447.00	25.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	190.20	195.00	2.5%
TOTAL, EMPLOYEE BENEFITS			150,336.09	223,055.00	48.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,559.24	26,000.00	146.2%
Noncapitalized Equipment		4400	0.00	15,500.00	New
TOTAL, BOOKS AND SUPPLIES			10,559.24	41,500.00	293.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.44	11,000.00	745.9%
Dues and Memberships		5300	0.00	2,000.00	New
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 - Interfund		5750	0.00	4,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	13,832,505.53	14,678,363.00	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,833,805.97	14,695,363.00	6.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL EXPENSES			14,290,901.69	15,305,317.00	7.1%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,058,809.10	15,305,317.00	-4.7%
5) TOTAL REVENUES			16,058,809.10	15,305,317.00	-4.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,290,901.69	15,305,317.00	7.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			14,290,901.69	15,305,317.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,767,907.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,767,907.41	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,862,313.84	11,630,221.25	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,862,313.84	11,630,221.25	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,862,313.84	11,630,221.25	17.9%
2) Ending Net Position, June 30 (E + F1e)			11,630,221.25	11,630,221.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,630,221.25	11,630,221.25	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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)	38,577.85	38,577.85	38,673.62	38,487.85	38,487.85	38,577.85
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)	38,577.85	38,577.85	38,673.62	38,487.85	38,487.85	38,577.85
5. District Funded County Program ADA						
a. County Community Schools	39.00	43.49	39.00	39.00	39.00	39.00
b. Special Education-Special Day Class	30.34	31.39	30.34	30.34	30.34	30.34
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.40	2.40	2.40	2.40	2.40	2.40
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)	71.74	77.28	71.74	71.74	71.74	71.74
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,649.59	38,655.13	38,745.36	38,559.59	38,559.59	38,649.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,778.30	1,778.30	1,778.30	1,768.24	1,768.24	1,768.24
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,778.30	1,778.30	1,778.30	1,768.24	1,768.24	1,768.24
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,778.30	1,778.30	1,778.30	1,768.24	1,768.24	1,768.24

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	38,925	38,904		
Charter School				
Total ADA	38,925	38,904	0.1%	Met
Second Prior Year (2016-17)				
District Regular	38,837	38,913		
Charter School				
Total ADA	38,837	38,913	N/A	Met
First Prior Year (2017-18)				
District Regular	38,686	38,674		
Charter School		0		
Total ADA	38,686	38,674	0.0%	Met
Budget Year (2018-19)				
District Regular	38,578			
Charter School	0			
Total ADA	38,578			

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	40,605	41,027			
Charter School					
Total Enrollment	40,605	41,027	N/A		Met
Second Prior Year (2016-17)					
District Regular	40,603	41,079			
Charter School					
Total Enrollment	40,603	41,079	N/A		Met
First Prior Year (2017-18)					
District Regular	40,940	40,855			
Charter School					
Total Enrollment	40,940	40,855	0.2%		Met
Budget Year (2018-19)					
District Regular	40,610				
Charter School					
Total Enrollment	40,610				

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	38,837	41,027	
Charter School		0	
Total ADA/Enrollment	38,837	41,027	94.7%
Second Prior Year (2016-17)			
District Regular	38,737	41,079	
Charter School			
Total ADA/Enrollment	38,737	41,079	94.3%
First Prior Year (2017-18)			
District Regular	38,578	40,855	
Charter School	0		
Total ADA/Enrollment	38,578	40,855	94.4%
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.0%

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	38,488	40,610		
Charter School	0			
Total ADA/Enrollment	38,488	40,610	94.8%	Met
1st Subsequent Year (2019-20)				
District Regular	38,398	40,610		
Charter School				
Total ADA/Enrollment	38,398	40,610	94.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	38,308	40,610		
Charter School				
Total ADA/Enrollment	38,308	40,610	94.3%	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)	398,504,902.00	408,295,516.00	418,039,937.00	
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	38,745.36	38,649.59	38,559.59	38,469.59
b. Prior Year ADA (Funded)		38,745.36	38,649.59	38,559.59
c. Difference (Step 1a minus Step 1b)		(95.77)	(90.00)	(90.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.25%	-0.23%	-0.23%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	373,014,199.00	398,504,902.00	408,295,516.00	
b1. COLA percentage (if district is at target)		3.70%	2.57%	
b2. COLA amount (proxy for purposes of this criterion)	0.00	14,744,681.37	10,493,194.76	
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)	23,321,191.00			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	23,321,191.00	14,744,681.37	10,493,194.76	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	6.25%	3.70%	2.57%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	6.00%	3.47%	2.34%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	5.00% to 7.00%	2.47% to 4.47%	1.34% to 3.34%	

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)	96,763,160.76	96,763,159.00		
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)	383,743,335.76	409,484,410.00	415,785,559.00	425,512,638.00
District's Projected Change in LCFF Revenue:		6.71%	1.54%	2.34%
LCFF Revenue Standard:		5.00% to 7.00%	2.47% to 4.47%	1.34% to 3.34%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

BASC calculator used in conjunction with State Adopted budget and projected COLA. Factors in declining ADA.

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)	265,639,953.31	292,595,339.11	90.8%
Second Prior Year (2016-17)	285,047,901.25	314,545,462.26	90.6%
First Prior Year (2017-18)	294,168,749.06	331,295,974.24	88.8%
Historical Average Ratio:			90.1%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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)	322,132,343.21	361,196,959.72	89.2%	Met
1st Subsequent Year (2019-20)	328,315,668.85	368,172,763.36	89.2%	Met
2nd Subsequent Year (2020-21)	335,701,490.06	376,186,904.57	89.2%	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):	6.00%	3.47%	2.34%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.00% to 16.00%	-6.53% to 13.47%	-7.66% to 12.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.00% to 11.00%	-1.53% to 8.47%	-2.66% to 7.34%

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)	49,249,341.22		
Budget Year (2018-19)	53,970,361.00	9.59%	No
1st Subsequent Year (2019-20)	53,013,204.00	-1.77%	Yes
2nd Subsequent Year (2020-21)	53,013,204.00	0.00%	No

Explanation:
(required if Yes)
2017-18 and 2018-19 Federal Revenue includes SIG funds and carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	70,050,430.23		
Budget Year (2018-19)	67,215,792.00	-4.05%	Yes
1st Subsequent Year (2019-20)	56,485,403.21	-15.96%	Yes
2nd Subsequent Year (2020-21)	57,993,563.47	2.67%	No

Explanation:
(required if Yes)
2018-19 and 2019-20 State Revenue includes one-time discretionary funds and Career Tech Incentive Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	11,881,019.35		
Budget Year (2018-19)	6,694,121.00	-43.66%	Yes
1st Subsequent Year (2019-20)	6,694,121.00	0.00%	No
2nd Subsequent Year (2020-21)	6,694,121.00	0.00%	No

Explanation:
(required if Yes)
2017-18 Local Revenue includes one-time funds received late in the year and will carryover to 2018-19.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	19,147,391.25		
Budget Year (2018-19)	22,899,369.61	19.60%	Yes
1st Subsequent Year (2019-20)	21,612,879.61	-5.62%	Yes
2nd Subsequent Year (2020-21)	22,225,879.61	2.84%	No

Explanation:
(required if Yes)
2017-18 Books and Supplies includes one-time discretionary funds. 2018-19 Adopted Budget includes a lesser amount of one-time funds. Projected 2019-20 budget does not include one-time funds.

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

First Prior Year (2017-18)	71,049,494.65		
Budget Year (2018-19)	82,011,584.60	15.43%	Yes
1st Subsequent Year (2019-20)	81,984,427.60	-0.03%	No
2nd Subsequent Year (2020-21)	82,614,427.60	0.77%	No

Explanation:
(required if Yes) 2018-19 Increasing support for students with disabilities

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)	131,180,790.80		
Budget Year (2018-19)	127,880,274.00	-2.52%	Met
1st Subsequent Year (2019-20)	116,192,728.21	-9.14%	Not Met
2nd Subsequent Year (2020-21)	117,700,888.47	1.30%	Met

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

First Prior Year (2017-18)	90,198,885.90		
Budget Year (2018-19)	104,910,954.21	16.31%	Not Met
1st Subsequent Year (2019-20)	103,597,307.21	-1.25%	Met
2nd Subsequent Year (2020-21)	104,840,307.21	1.20%	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) 2017-18 and 2018-19 Federal Revenue includes SIG funds and carryover.

Explanation:
Other State Revenue
(linked from 6B
if NOT met) 2018-19 and 2019-20 State Revenue includes one-time discretionary funds and Career Tech Incentive Grant.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met) 2017-18 Local Revenue includes one-time funds received late in the year and will carryover to 2018-19.

- 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) 2017-18 Books and Supplies includes one-time discretionary funds. 2018-19 Adopted Budget includes a lesser amount of one-time funds. Projected 2019-20 budget does not include one-time funds.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met) 2018-19 Increasing support for students with disabilities

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)	564,239,003.05			
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	564,239,003.05	16,927,170.09	12,207,044.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	564,239,003.05			
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	564,239,003.05	16,927,170.09	9,292,258.00	9,292,258.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
11,284,780.06	11,284,780.06

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

12,207,044.00	Met
---------------	-----

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

11,284,780.06

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	18,763,133.00	20,013,133.00	20,013,133.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	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	0.00
e. Available Reserves (Lines 1a through 1d)	18,763,133.00	20,013,133.00	20,013,133.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	475,125,587.04	493,892,482.98	517,220,337.34
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)	475,125,587.04	493,892,482.98	517,220,337.34
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.9%	4.1%	3.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.4%	1.3%

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)	28,042,465.84	294,355,399.11	N/A	Met
Second Prior Year (2016-17)	4,770,279.06	315,746,226.34	N/A	Met
First Prior Year (2017-18)	(12,862,883.41)	332,544,000.40	3.9%	Not Met
Budget Year (2018-19) (Information only)	(34,350,457.05)	364,072,166.72		

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 Fund Balance reserves used to cover deficit spending.

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)	26,345,804.00	40,326,773.05	N/A	Met
Second Prior Year (2016-17)	56,035,061.48	68,369,238.89	N/A	Met
First Prior Year (2017-18)	70,999,739.85	73,139,517.95	N/A	Met
Budget Year (2018-19) (Information only)	60,276,634.54			

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.)	38,488	38,388	38,298
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	564,239,003.05	565,355,733.61	577,579,012.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	564,239,003.05	565,355,733.61	577,579,012.73
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,284,780.06	11,307,114.67	11,551,580.25
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)	11,284,780.06	11,307,114.67	11,551,580.25

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)	12,242,256.19	11,306,615.00	11,551,080.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(29,343,403.17)	(78,590,394.95)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	12,242,256.19	(18,036,788.17)	(67,039,314.95)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.17%	-3.19%	-11.61%
District's Reserve Standard (Section 10B, Line 7):	11,284,780.06	11,307,114.67	11,551,580.25
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The Board and Superintendent are working with stakeholders (Labor Partners, Community and Staff) on identifying and quantifying a savings/reduction plan. We have also identified, from staff analysis, that our unduplicated count is low as compared to sister districts with similar demographics. Staff is working to address this deficiency.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

Our Board and Superintendent are assessing the viability of a budgeting allocation methodology that focuses greater attention on the use of metrics that result in increased student achievement while eliminating the structural deficit.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(77,508,591.67)			
Budget Year (2018-19)	(89,134,727.33)	11,628,135.66	15.0%	Not Met
1st Subsequent Year (2019-20)	(94,911,743.82)	5,777,016.49	6.5%	Met
2nd Subsequent Year (2020-21)	(102,445,887.38)	7,534,143.56	7.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	1,502,069.00			
Budget Year (2018-19)	1,903,369.00	401,300.00	26.7%	Not Met
1st Subsequent Year (2019-20)	1,952,285.58	48,916.58	2.6%	Met
2nd Subsequent Year (2020-21)	2,004,411.61	52,126.03	2.7%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	2,333,397.12			
Budget Year (2018-19)	2,875,207.00	541,809.88	23.2%	Not Met
1st Subsequent Year (2019-20)	612,178.00	(2,263,029.00)	-78.7%	Not Met
2nd Subsequent Year (2020-21)	612,178.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: Negotiated bargaining agreements exceed projected revenues. Contributions to Special Education will be used to cover deficit spending. Also includes one time funds for summer 2018 expanded learning summer program.

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

Explanation: Increasing statutory costs and negotiated agreements have increased costs.

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

Explanation:
(required if NOT met)

Negotiated bargaining agreements exceed projected revenues. Contributions to Child Development will be used to cover deficit spending. The Board and Superintendent will take action to reduce spending in 2019-20.

- 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	2	General Fund/Various Resources		32,452
Certificates of Participation				
General Obligation Bonds	29	BIRF	Buildings	487,612,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	5,936,694

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Lease Revenue Bonds	22	Developer Fees/General Fund Unrestricted	Buildings	65,565,000
Net Pension Liability		State Funding Sources	Pension	405,079,000
TOTAL:				964,226,112

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	69,312	30,393	2,867	
Certificates of Participation				
General Obligation Bonds	47,598,089	54,364,276	44,008,126	41,926,601
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,466,824	5,462,444	5,467,014	5,465,334
Net Pension Liability				
Total Annual Payments:	53,134,225	59,857,113	49,478,007	47,391,935
Has total annual payment increased over prior year (2017-18)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Fund will pay a portion of the Lease Revenue bonds, increasing over two subsequent years. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R Bonds.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health plans are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	647,189,172.00
b. OPEB plan(s) fiduciary net position (if applicable)	54,757,952.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	592,431,220.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	56,770,807.00	56,770,807.00	56,770,807.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	28,829,785.00	28,971,064.00	28,971,064.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	16,500,000.00	16,500,000.00	16,500,000.00
d. Number of retirees receiving OPEB benefits	3,114	3,114	3,114

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)

Yes

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:

The District has established a Self-insurance fund to account for employee vision, dental and worker's compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. The District belongs to a Joint Power Association (JPA) that helps manage claims to maintain lower costs.

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

15,305,317.00
15,305,317.00

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)
a. Required contribution (funding) for self-insurance programs	15,305,317.00	15,305,317.00	15,305,317.00
b. Amount contributed (funded) for self-insurance programs	15,305,317.00	15,305,317.00	15,305,317.00

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	2,244.0	2,263.0	2,263.0	2,263.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 07, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 07, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 07, 2017

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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:

--

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

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)
--------------------------	----------------------------------	----------------------------------

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?

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	1,196.2	1,202.0	1,202.0	1,202.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Feb 01, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 01, 2018

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

Yes

If Yes, date of budget revision board adoption:

Mar 15, 2018

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	269.8	268.0	268.0	268.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes		No	No
1,083,337		0	0
2.7%		0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)

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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="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) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="Yes"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| 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) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

A9. New Chief Business Officer, Dr. John Quinto, joined the District on August 27, 2018, replacing Gerardo Castillo.

End of School District Budget Criteria and Standards Review

DRAFT

FISCAL YEAR 2018-19
CASH FLOW PROJECTION

Description	Object	Beginning Balance	Revised Adopted Budget	July Actual	August Actual	September Actual	October Projected	November Projected	December Projected
Beginning Cash	9110	\$75,050,277.02		\$75,050,277.02	\$74,369,471.59	\$64,702,363.92	\$62,038,388.70	\$47,516,057.70	\$32,329,809.67
Receipts									
Principal Apportionment	8010-8019	\$0.00	\$312,721,251.00	\$12,995,576.00	\$12,995,576.00	\$38,288,571.00	\$23,358,744.81	\$23,358,744.81	\$37,849,061.56
Property Taxes	8020-8079	\$0.00	\$96,758,030.00	\$927.72	\$0.00	\$0.00	\$0.00	\$709,887.99	\$2,225,091.35
Miscellaneous Funds	8080-8099	\$0.00	(\$10,974,378.00)	\$2,143.39	\$0.00	\$0.00	\$0.00	(\$987,694.02)	\$0.00
Federal Revenues	8100-8299	\$0.00	\$53,970,361.00	\$2,436.89	\$99,520.93	\$35,582.39	\$1,397,944.19	\$384,227.80	\$3,896,367.23
Other State Revenues	8300-8599	\$0.00	\$67,215,792.00	\$1,116,692.00	\$2,442,756.00	\$2,010,046.00	\$3,805,078.31	\$7,144,810.83	\$6,469,789.08
Other Local Revenues	8600-8799	\$0.00	\$6,694,121.00	\$39,711.15	\$130,702.22	\$82,144.80	\$507,682.68	\$234,715.64	\$285,809.54
Interfund Transfers In	8910-8929	\$0.00	\$1,903,369.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undefined Objects	8980-8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Receipts		\$0.00	\$528,288,546.00	\$14,157,487.15	\$15,668,555.15	\$40,416,344.19	\$29,069,449.99	\$30,844,693.05	\$50,728,118.77
Disbursements									
Certificated Salaries	1000-1999	\$0.00	\$210,175,811.57	\$1,622,029.06	\$4,696,652.14	\$18,859,813.81	\$20,284,671.23	\$21,021,459.71	\$20,337,787.81
Classified Salaries	2000-2999	\$0.00	\$66,138,347.45	\$2,840,774.77	\$4,238,042.87	\$5,235,430.10	\$5,556,121.68	\$5,889,654.47	\$5,676,983.35
Employee Benefits	3000-3999	\$0.00	\$172,109,817.65	\$2,520,791.64	\$3,977,269.89	\$14,480,379.85	\$14,092,205.85	\$14,214,683.34	\$15,405,602.22
Books and Supplies	4000-4999	\$0.00	\$22,899,369.61	\$3,189,413.35	\$2,268,723.12	\$1,052,630.72	\$874,159.61	\$836,311.95	\$855,756.41
Services	5000-5999	\$0.00	\$82,011,584.60	\$1,423,016.89	\$2,357,625.68	\$3,641,883.68	\$6,949,349.91	\$5,948,232.05	\$6,297,459.52
Capital Outlay	6000-6599	\$0.00	\$5,328,453.17	\$64.30	\$286,493.69	\$540,680.84	\$436,695.15	\$43,123.47	\$231,686.59
Other Outgo	7000-7499	\$0.00	\$2,700,412.00	\$18,496.00	\$1,069,694.42	\$33,292.00	\$0.00	\$0.00	(\$64,180.98)
Interfund Transfers Out	7600-7629	\$0.00	\$2,875,207.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$387,423.37
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Disbursements		\$0.00	\$564,239,003.05	\$8,744,114.01	\$18,894,501.81	\$43,844,111.00	\$48,193,203.49	\$47,953,465.00	\$49,128,518.29
Assets & Deferred Outflows									
Cash Not in Treasury	9111-9199	(\$506,216.63)	\$0.00	\$974,118.18	\$0.00	\$0.00	\$62,390.73	\$88,988.89	\$52,489.53
Accounts Receivable	9200-9299	(\$24,968,341.65)	\$0.00	\$695,204.39	\$1,090,229.12	\$788,912.83	\$4,565,060.10	\$1,833,912.14	\$4,572,508.13
Due From Other Funds	9310	(\$4,117,256.68)	\$0.00	\$4,117,256.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9320	(\$108,722.09)	\$0.00	\$0.00	\$65.79	\$75.66	(\$81.96)	\$51.16	\$0.00
Prepaid Expenditures	9330	(\$12,729.59)	\$0.00	\$0.00	\$0.00	\$0.00	(\$52.98)	\$0.00	\$0.00
Other Current Assets	9340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Outflows of Resources	9490	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Assets & Deferred Outflows		(\$29,713,266.64)	\$0.00	\$5,786,579.25	\$1,090,294.91	\$788,988.49	\$4,627,315.89	\$1,922,952.19	\$4,624,997.66
Liabilities & Deferred Inflows									
Accounts Payable	9500-9599	\$26,947,246.63	\$0.00	(\$11,132,525.28)	(\$7,531,455.92)	(\$25,196.90)	(\$25,893.39)	(\$428.27)	(\$45,394.76)
Due To Other Funds	9610	\$748,232.54	\$0.00	(\$748,232.54)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Loans	9640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unearned Revenues	9650	\$6,567,313.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Inflows of Resources	9690	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Liabilities & Deferred Inflows		\$34,262,792.38	\$0.00	(\$11,880,757.82)	(\$7,531,455.92)	(\$25,196.90)	(\$25,893.39)	(\$428.27)	(\$45,394.76)
Nonoperating									
Suspense Clearing	9910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BALANCE SHEET ITEMS		\$4,549,525.74	\$0.00	(\$6,094,178.57)	(\$6,441,161.01)	\$763,791.59	\$4,601,422.50	\$1,922,523.92	\$4,579,602.91
NET INCREASE/DECREASE			(\$5,950,457.05)	(680,805.43)	(9,667,107.67)	(2,663,975.22)	(14,522,331.00)	(15,186,248.03)	6,179,203.39
ENDING CASH			74,369,471.59	64,702,363.92	62,038,388.70	47,516,057.70	32,329,809.67	38,509,013.06	

FISCAL YEAR 2018-19
CASH FLOW PROJECTION

Description	Object	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Total	Balance	Adjustments	Accrual
Beginning Cash	9110	\$38,509,013.06	\$73,530,700.85	\$53,890,671.98	\$53,208,063.76	\$35,253,447.65	\$43,504,216.02				
Receipts											
Principal Apportionment	8010-8019	\$23,358,744.81	\$23,358,744.81	\$37,849,061.56	\$23,358,744.81	\$23,358,744.81	\$37,849,061.56	\$317,979,376.54	(\$5,258,125.54)		(\$5,258,125.54)
Property Taxes	8020-8079	\$53,145,412.32	\$901,423.17	\$5,399.28	\$728,770.84	\$29,324,101.23	\$9,416,936.57	\$96,457,950.45	\$300,079.55		\$300,079.55
Miscellaneous Funds	8080-8099	\$0.00	(\$141,776.00)	(\$2,062,034.05)	(\$2,422.64)	(\$199,369.11)	(\$3,856,308.63)	(\$7,247,461.06)	(\$3,726,916.94)		(\$3,726,916.94)
Federal Revenues	8100-8299	\$3,283,269.87	\$5,193,394.75	\$5,071,369.33	\$2,341,320.07	\$2,226,633.27	\$8,964,437.70	\$30,898,504.43	\$23,071,856.57	(\$2,000,000.00)	\$21,071,856.57
Other State Revenues	8300-8599	\$2,010,045.69	\$2,040,567.74	\$5,612,248.38	\$4,943,018.80	\$4,304,008.45	\$3,274,353.17	\$45,173,414.44	\$22,042,377.56	(\$13,093,305.00)	\$8,949,072.56
Other Local Revenues	8600-8799	\$337,590.29	\$210,202.61	\$289,557.31	\$535,636.26	\$544,316.76	\$1,326,099.71	\$4,524,168.97	\$2,169,952.03	(\$2,000,000.00)	\$169,952.03
Interfund Transfers In	8910-8929	\$0.00	\$0.00	\$659,260.58	\$80,092.95	\$7,764.98	\$929,023.83	\$1,676,142.34	\$227,226.66		\$227,226.66
All Other Financing Sources	8930-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Undefined Objects	8980-8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Receipts		\$82,135,062.98	\$31,562,557.08	\$47,424,862.38	\$31,985,161.09	\$57,566,200.39	\$57,903,603.90	\$489,462,096.11	\$38,826,449.89	(\$17,093,305.00)	\$21,733,144.89
Disbursements											
Certificated Salaries	1000-1999	\$20,404,572.38	\$21,247,510.60	\$21,482,482.50	\$20,312,020.77	\$19,954,490.22	\$16,684,400.96	\$206,907,891.21	\$3,267,920.36		\$3,267,920.36
Classified Salaries	2000-2999	\$5,639,309.04	\$5,456,100.02	\$5,741,968.54	\$5,768,647.22	\$6,458,887.20	\$5,972,161.86	\$64,474,081.11	\$1,664,266.34		\$1,664,266.34
Employee Benefits	3000-3999	\$14,317,896.93	\$16,203,149.59	\$16,260,082.72	\$16,585,604.14	\$14,858,897.85	\$15,375,023.99	\$158,291,588.01	\$13,818,229.64	(\$11,093,305.00)	\$2,724,924.64
Books and Supplies	4000-4999	\$837,387.63	\$724,400.42	\$948,446.78	\$1,098,777.23	\$1,486,342.09	\$4,065,266.20	\$15,367,143.52	\$7,532,226.09	(\$2,000,000.00)	\$5,532,226.09
Services	5000-5999	\$5,724,393.94	\$5,984,737.50	\$4,319,744.93	\$5,523,784.82	\$5,640,686.58	\$12,168,042.49	\$65,978,957.99	\$16,032,626.61	(\$4,000,000.00)	\$12,032,626.61
Capital Outlay	6000-6599	\$76,157.39	\$66,238.32	\$809,204.17	\$580,563.30	\$620,058.38	\$774,542.44	\$4,465,508.04	\$862,945.13		\$862,945.13
Other Outgo	7000-7499	(\$770.18)	\$1,399,274.47	(\$64,182.07)	(\$1,925.46)	(\$5,502.06)	\$306,861.82	\$2,077,334.35	\$623,077.65		\$623,077.65
Interfund Transfers Out	7600-7629	\$435,936.70	\$0.00	\$0.00	\$1,993.38	\$0.00	\$1,169,105.16	\$1,994,458.59	\$880,748.41		\$880,748.41
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Disbursements		\$47,434,883.82	\$51,081,410.92	\$49,497,747.57	\$49,869,465.40	\$49,013,860.25	\$55,903,681.28	\$519,556,962.83	\$44,682,040.22	(\$17,093,305.00)	\$27,588,735.22
Assets & Deferred Outflows											
Cash Not in Treasury	9111-9199	\$83,175.75	\$58,429.50	\$57,992.75	\$41,554.99	\$125,031.15	\$87,973.01	\$1,632,144.47	\$1,125,927.84		\$1,125,927.84
Accounts Receivable	9200-9299	\$247,710.69	\$243,013.54	\$2,130,983.98	\$300,208.87	\$11,775.29	\$1,776,481.65	\$18,256,000.72	(\$6,712,340.93)		\$11,543,659.79
Due From Other Funds	9310	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,117,256.68	\$0.00		\$4,117,256.68
Stores	9320	\$7.03	\$254.26	\$144.18	\$533.72	\$340.48	\$6.01	\$1,396.35	(\$107,325.74)		(\$107,325.74)
Prepaid Expenditures	9330	\$0.00	\$0.00	\$0.00	(\$3,387.58)	\$0.00	(\$4,220.98)	(\$7,661.53)	(\$20,391.12)		(\$20,391.12)
Other Current Assets	9340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Deferred Outflows of Resources	9490	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Assets & Deferred Outflows		\$330,893.47	\$301,697.31	\$2,189,120.91	\$342,297.58	\$133,759.34	\$1,860,239.69	\$23,999,136.69	(\$5,714,129.95)		\$18,285,006.74
Liabilities & Deferred Inflows											
Accounts Payable	9500-9599	(\$9,384.83)	(\$422,872.34)	(\$798,843.94)	(\$412,609.38)	(\$435,331.12)	(\$506,270.93)	(\$21,346,207.06)	\$5,601,039.57		\$5,601,039.57
Due To Other Funds	9610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$748,232.54)	\$0.00		(\$748,232.54)
Current Loans	9640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Unearned Revenues	9650	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,567,313.21		\$6,567,313.21
Deferred Inflows of Resources	9690	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Liabilities & Deferred Inflows		(\$9,384.83)	(\$422,872.34)	(\$798,843.94)	(\$412,609.38)	(\$435,331.12)	(\$506,270.93)	(\$22,094,439.60)	\$12,168,352.78		\$10,073,913.18
Nonoperating	9910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Suspense Clearing		\$321,508.64	(\$121,175.04)	\$1,390,276.97	(\$70,311.80)	(\$301,571.77)	\$1,353,968.76	\$1,904,697.09	\$6,454,222.83		\$6,454,222.83
TOTAL BALANCE SHEET ITEMS		35,021,687.80	(19,640,028.88)	(682,608.22)	(17,954,616.11)	8,250,768.37	3,355,891.38	(28,190,169.63)	598,632.49		598,632.49
NET INCREASE/DECREASE		73,530,700.85	53,890,671.98	53,208,063.76	35,253,447.65	43,504,216.02	46,860,107.39				
ENDING CASH		\$38,509,013.06	\$73,530,700.85	\$53,890,671.98	\$53,208,063.76	\$35,253,447.65	\$43,504,216.02				

FISCAL YEAR 2019-20
CASH FLOW PROJECTION

Description	Object	Beginning Balance	Revised Adopted Budget	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected
Beginning Cash	9110	\$46,860,107.39		\$46,860,107.39	\$47,568,258.72	\$36,603,299.88	\$32,729,330.79	\$16,861,932.67	(\$386,639.45)
Receipts									
Principal Apportionment	8010-8019	\$0.00	\$322,534,352.00	\$13,473,928.60	\$13,473,928.60	\$38,712,423.23	\$24,253,071.48	\$24,253,071.48	\$38,712,423.23
Property Taxes	8020-8079	\$0.00	\$96,758,030.00	\$290,626.47	\$58.00	\$8,294.24	(\$0.88)	\$709,887.99	\$2,225,091.35
Miscellaneous Funds	8080-8099	\$0.00	(\$10,996,866.00)	\$0.00	(\$1,198,335.31)	\$0.00	\$0.00	(\$989,717.94)	\$0.00
Federal Revenues	8100-8299	\$0.00	\$53,013,204.00	\$9,543.67	\$15,143.34	\$53,080.66	\$1,397,944.19	\$384,227.80	\$3,706,935.83
Other Local Revenues	8300-8599	\$0.00	\$56,485,403.21	\$1,116,692.05	\$1,116,692.05	\$2,026,985.30	\$3,779,966.30	\$5,851,882.97	\$4,675,783.78
Other State Revenues	8600-8799	\$0.00	\$6,694,121.00	\$45,760.22	\$168,822.31	\$179,207.87	\$507,682.68	\$234,715.64	\$285,809.54
Interfund Transfers In	8910-8929	\$0.00	\$1,952,285.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undefined Objects	8980-8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Receipts		\$0.00	\$526,440,529.79	\$14,936,551.01	\$13,576,308.99	\$40,979,991.30	\$29,938,663.77	\$30,444,067.94	\$49,606,043.74
Disbursements									
Certificated Salaries	1000-1999	\$0.00	\$210,390,485.25	\$1,827,155.95	\$5,524,714.89	\$19,499,668.77	\$20,302,273.59	\$21,039,612.48	\$20,355,279.33
Classified Salaries	2000-2999	\$0.00	\$66,523,926.64	\$2,917,962.77	\$4,196,655.30	\$5,406,825.63	\$5,579,571.72	\$5,915,396.85	\$5,701,130.32
Employee Benefits	3000-3999	\$0.00	\$180,758,063.34	\$2,596,771.07	\$3,842,201.31	\$14,792,084.25	\$14,688,871.50	\$14,817,134.54	\$16,057,230.28
Books and Supplies	4000-4999	\$0.00	\$21,612,879.61	\$184,867.80	\$834,088.34	\$1,250,671.85	\$896,748.79	\$856,405.76	\$834,708.52
Services	5000-5999	\$0.00	\$81,984,427.60	\$579,212.53	\$2,419,230.97	\$3,770,980.39	\$6,996,200.92	\$5,977,652.90	\$6,327,708.15
Capital Outlay	6000-6599	\$0.00	\$311,393.17	\$102.95	\$5,528.52	\$0.00	\$11,614.74	\$5,368.53	\$45,308.05
Other Outgo	7000-7499	\$0.00	\$3,162,380.00	\$0.00	\$1,721,910.33	\$5,230.82	(\$11,923.82)	\$0.00	(\$193,839.12)
Interfund Transfers Out	7600-7629	\$0.00	\$612,178.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,488.69
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Disbursements		\$0.00	\$565,355,733.61	\$8,106,073.08	\$18,544,329.67	\$44,725,461.72	\$48,463,357.44	\$48,611,571.06	\$49,210,014.22
BALANCE SHEET ITEMS									
Assets & Deferred Outflows									
Cash Not in Treasury	9111-9199	(\$506,216.63)	\$0.00	\$101,011.80	\$51,546.92	\$73,556.32	\$62,390.73	\$88,988.89	\$52,489.53
Accounts Receivable	9200-9299	(\$18,576,663.92)	\$0.00	\$1,353,648.25	\$855,254.76	(\$181,975.48)	\$2,626,881.65	\$830,333.29	\$4,245,900.61
Due From Other Funds	9310	(\$4,117,256.68)	\$0.00	\$4,117,256.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9320	(\$108,722.09)	\$0.00	\$1,266.01	\$30.22	\$158.47	(\$81.96)	\$51.16	\$0.00
Prepaid Expenditures	9330	(\$12,729.59)	\$0.00	\$2,277.82	\$14.22	\$302.22	(\$52.98)	\$0.00	\$0.00
Other Current Assets	9340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Outflows of Resources	9490	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Assets & Deferred Outflows		(\$23,321,588.91)	\$0.00	\$5,575,460.57	\$906,846.12	(\$107,958.47)	\$2,689,137.44	\$919,373.34	\$4,298,390.14
Liabilities & Deferred Inflows									
Accounts Payable	9500-9599	\$24,644,196.81	\$0.00	(\$10,949,554.63)	(\$6,903,784.29)	(\$20,540.19)	(\$31,841.89)	(\$442.34)	(\$34,489.78)
Due To Other Funds	9610	\$748,232.54	\$0.00	(\$748,232.54)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Loans	9640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unearned Revenues	9650	\$6,312,640.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Inflows of Resources	9690	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Liabilities & Deferred Inflows		\$31,705,069.95	\$0.00	(\$11,697,787.17)	(\$6,903,784.29)	(\$20,540.19)	(\$31,841.89)	(\$442.34)	(\$34,489.78)
Nonoperating									
Suspense Clearing	9910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BALANCE SHEET ITEMS		\$8,383,481.04	\$0.00	(\$6,122,326.60)	(\$5,996,938.16)	(\$128,498.66)	\$2,657,295.55	\$918,931.00	\$4,263,900.36
NET INCREASE/DECREASE			(\$6,915,203.82)	708,151.33	(10,964,958.85)	(3,873,969.08)	(15,867,398.13)	(17,248,572.12)	4,659,929.88
ENDING CASH		47,568,258.72	36,603,299.88	32,729,330.79	16,861,932.67	(386,639.45)	4,273,290.43		

FISCAL YEAR 2019-20
CASH FLOW PROJECTION

Description	Object	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Total	Balance	Adjustments	Accrual
Beginning Cash	9110	\$4,273,290.43	\$39,774,035.13	\$19,308,797.40	\$19,450,553.22	\$482,224.25	\$8,000,408.00				
Receipts											
Principal Apportionment	8010-8019	\$24,253,071.48	\$24,253,071.48	\$38,712,423.23	\$24,253,071.48	\$24,253,071.48	\$38,712,423.23	\$327,315,979.00	(\$4,781,627.00)		(\$4,781,627.00)
Property Taxes	8020-8079	\$53,145,412.32	\$901,423.17	\$5,399.28	\$728,770.84	\$29,324,101.23	\$9,416,936.57	\$96,756,000.56	\$2,029.44		\$2,029.44
Miscellaneous Funds	8080-8099	\$0.00	(\$142,066.52)	(\$2,066,259.44)	(\$2,427.61)	(\$199,777.64)	(\$3,864,210.74)	(\$8,462,795.19)	(\$2,534,070.81)		(\$2,534,070.81)
Federal Revenues	8100-8299	\$3,283,269.87	\$5,193,394.75	\$4,832,080.08	\$2,341,320.07	\$226,633.27	\$8,715,576.88	\$30,159,150.41	\$22,854,053.59	(\$2,000,000.00)	\$20,854,053.59
Other State Revenues	8300-8599	\$2,010,045.69	\$2,041,352.17	\$5,656,376.96	\$3,166,037.70	\$2,510,604.80	\$4,494,530.89	\$38,446,950.65	\$18,038,452.56	(\$13,378,403.00)	\$4,660,049.56
Other Local Revenues	8600-8799	\$337,590.29	\$210,202.61	\$289,557.31	\$535,636.26	\$544,316.76	\$1,326,099.71	\$4,665,401.21	\$2,028,719.79	(\$2,000,000.00)	\$28,719.79
Interfund Transfers In	8910-8929	\$0.00	\$0.00	\$676,203.58	\$82,151.34	\$7,964.54	\$952,899.74	\$1,719,219.20	\$233,066.38		\$233,066.38
All Other Financing Sources	8930-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Undefined Objects	8980-8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Receipts		\$83,029,389.65	\$32,457,377.66	\$48,105,780.99	\$31,104,560.08	\$56,666,914.44	\$59,754,256.28	\$490,599,905.84	\$35,840,623.95	(\$17,378,403.00)	\$18,462,220.95
Disbursements											
Certificated Salaries	1000-1999	\$20,422,081.58	\$21,265,715.61	\$21,500,927.51	\$20,329,436.80	\$19,971,374.54	\$16,765,106.72	\$208,803,347.78	\$1,587,137.47		\$1,587,137.47
Classified Salaries	2000-2999	\$5,663,632.14	\$5,478,261.32	\$5,766,209.48	\$5,792,962.57	\$6,488,589.85	\$5,995,432.93	\$64,902,630.89	\$1,621,295.75		\$1,621,295.75
Employee Benefits	3000-3999	\$14,922,900.83	\$16,893,036.51	\$16,953,267.89	\$17,296,737.01	\$15,473,959.27	\$17,749,890.85	\$166,084,085.32	\$14,673,978.02	(\$11,378,403.00)	\$3,295,575.02
Books and Supplies	4000-4999	\$868,565.34	\$756,707.64	\$677,166.65	\$908,436.10	\$1,299,028.15	\$3,395,606.58	\$12,763,001.53	\$8,849,878.08	(\$2,000,000.00)	\$6,849,878.08
Services	5000-5999	\$5,744,130.62	\$6,015,282.07	\$4,332,550.01	\$5,504,868.48	\$5,615,002.11	\$12,253,213.29	\$65,536,032.43	\$16,448,395.17	(\$4,000,000.00)	\$12,448,395.17
Capital Outlay	6000-6599	\$17,684.05	\$3,291.91	\$24,362.19	\$34,739.15	\$21,411.49	\$49,145.78	\$218,557.36	\$92,835.81		\$92,835.81
Other Outgo	7000-7499	(\$1,927.83)	\$2,406,440.58	(\$244,339.61)	(\$5,035.69)	(\$20,460.97)	(\$1,486,864.48)	\$2,169,190.21	\$993,189.79		\$993,189.79
Interfund Transfers Out	7600-7629	\$92,817.96	\$0.00	\$0.00	\$424.42	\$0.00	\$248,921.37	\$424,652.44	\$187,525.56		\$187,525.56
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Subtotal Disbursements		\$47,729,884.70	\$52,818,735.63	\$49,010,144.12	\$49,862,568.83	\$48,848,904.44	\$54,970,453.04	\$520,901,497.95	\$44,454,235.65	(\$17,378,403.00)	\$27,075,832.65
BALANCE SHEET ITEMS											
Assets & Deferred Outflows											
Cash Not In Treasury	9111-9199	\$83,175.75	\$58,429.50	\$57,992.75	\$41,554.99	\$125,031.15	\$87,973.01	\$884,141.33	\$377,924.70		
Accounts Receivable	9200-9299	\$127,474.24	\$259,940.32	\$1,787,823.95	\$144,603.43	\$8,389.49	\$848,145.95	\$10,879,492.94	(\$7,697,170.98)		
Due From Other Funds	9310	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,117,256.68)		
Stores	9320	\$7.03	\$254.26	\$144.18	\$533.72	\$340.48	\$6.01	\$1,254.90	(\$107,467.19)		
Prepaid Expenditures	9330	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,387.58)	(\$4,220.98)	(\$7,661.53)	(\$20,391.12)		
Other Current Assets	9340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Deferred Outflows of Resources	9490	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Subtotal Assets & Deferred Outflows		\$210,657.02	\$318,624.09	\$1,845,960.88	\$186,692.15	\$130,373.54	\$891,903.99	\$11,757,227.63	(\$11,564,361.28)		
Liabilities & Deferred Inflows											
Accounts Payable	9500-9599	(\$9,417.27)	(\$422,503.83)	(\$799,841.94)	(\$397,012.36)	(\$430,199.79)	(\$509,562.37)	(\$20,509,190.69)	\$4,135,006.12		
Due To Other Funds	9610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$748,232.54)	\$0.00		
Current Loans	9640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Unearned Revenues	9650	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Deferred Inflows of Resources	9690	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Subtotal Liabilities & Deferred Inflows		(\$9,417.27)	(\$422,503.83)	(\$799,841.94)	(\$397,012.36)	(\$430,199.79)	(\$509,562.37)	(\$21,257,423.23)	\$10,447,646.72		
Nonoperating											
Suspense Clearing	9910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
TOTAL BALANCE SHEET ITEMS		\$201,239.75	(\$103,879.74)	\$1,046,118.94	(\$210,320.22)	(\$299,826.25)	\$422,341.62	(\$9,500,195.60)	(\$1,116,714.56)		
NET INCREASE/DECREASE		35,500,744.70	(20,465,237.72)	141,755.82	(18,968,328.97)	7,518,183.75	5,206,144.86	(39,801,787.71)	(9,730,326.25)		
ENDING CASH		39,774,035.13	19,308,797.40	19,450,553.22	482,224.25	8,000,408.00	13,206,552.86				

FISCAL YEAR 2020-2021
CASH FLOW PROJECTIONS

Description	Object	Beginning Balance	Budget	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected
Beginning Cash	9110	\$ 13,206,552.86		\$ 13,206,552.86	\$ 15,536,331.16	\$ 6,605,771.83	\$ 1,119,111.06	\$ (9,311,269.91)	\$ (22,830,686.06)
Receipts									
Principal Apportionment	8010-8019	\$ -	\$ 332,301,371.00	\$ 14,549,249.94	\$ 14,549,249.94	\$ 40,678,966.89	\$ 26,188,649.89	\$ 26,188,649.89	\$ 39,424,272.14
Property Taxes	8020-8079	\$ -	\$ 96,763,158.00	\$ 290,641.87	\$ -	\$ 8,294.68	\$ -	\$ -	\$ 709,925.61
Miscellaneous Funds	8080-8099	\$ -	\$ (11,024,592.00)	\$ -	\$ -	\$ (2,386,449.33)	\$ -	\$ -	\$ -
Federal Revenues	8100-8299	\$ -	\$ 53,013,204.00	\$ 9,543.67	\$ 15,143.34	\$ 53,080.66	\$ 1,397,944.19	\$ 384,227.80	\$ 3,706,935.83
Other State Revenues	8300-8599	\$ -	\$ 57,993,563.47	\$ 1,116,692.05	\$ 1,116,692.05	\$ 2,027,437.59	\$ 3,827,223.18	\$ 5,954,460.02	\$ 4,746,958.99
Other Local Revenues	8600-8799	\$ -	\$ 6,694,121.00	\$ 45,760.22	\$ 168,822.31	\$ 179,207.87	\$ 507,682.68	\$ 234,715.64	\$ 285,809.54
Interfund Transfers In	8910-8929	\$ -	\$ 2,004,411.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	8980-8999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Receipts		\$ -	\$ 537,745,237.08	\$ 16,011,887.75	\$ 15,849,907.64	\$ 40,560,538.35	\$ 31,921,499.94	\$ 33,471,978.96	\$ 50,389,185.78
Disbursements									
Certificated Salaries	1000-1999	\$ -	\$ 212,746,048.67	\$ 1,848,827.68	\$ 5,594,489.86	\$ 19,733,702.45	\$ 20,539,804.43	\$ 21,282,957.85	\$ 20,596,831.82
Classified Salaries	2000-2999	\$ -	\$ 67,149,529.13	\$ 2,953,981.95	\$ 4,249,613.56	\$ 5,477,737.98	\$ 5,652,439.65	\$ 5,992,265.30	\$ 5,775,513.84
Employee Benefits	3000-3999	\$ -	\$ 188,758,856.55	\$ 2,723,829.60	\$ 4,036,651.17	\$ 15,611,550.62	\$ 15,504,738.08	\$ 15,639,262.38	\$ 16,950,427.89
Books and Supplies	4000-4999	\$ -	\$ 22,225,879.61	\$ 188,484.29	\$ 846,544.32	\$ 1,284,203.74	\$ 913,085.65	\$ 872,645.59	\$ 848,728.78
Services	5000-5999	\$ -	\$ 82,614,427.60	\$ 591,873.06	\$ 2,448,482.12	\$ 3,816,674.75	\$ 7,064,271.01	\$ 6,019,911.13	\$ 6,375,161.89
Capital Outlay	6000-6599	\$ -	\$ 311,393.17	\$ 102.95	\$ 5,528.52	\$ -	\$ 11,614.74	\$ 5,368.53	\$ 45,308.05
Other Outgo	7000-7499	\$ -	\$ 3,160,700.00	\$ -	\$ 1,719,289.53	\$ 5,281.22	\$ (11,880.46)	\$ -	\$ (193,367.61)
Interfund Transfers Out	7600-7629	\$ -	\$ 612,178.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,488.69
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Disbursements		\$ -	\$ 577,579,012.73	\$ 8,307,099.53	\$ 18,900,599.07	\$ 45,929,150.75	\$ 49,674,073.09	\$ 49,812,410.78	\$ 50,481,093.34
BALANCE SHEET ITEMS									
Assets & Deferred Outflows									
Cash Not in Treasury	9111-9199	\$ (506,216.63)	\$ -	\$ 101,011.80	\$ 51,546.92	\$ 73,556.32	\$ 62,390.73	\$ 88,988.89	\$ 52,489.53
Accounts Receivable	9200-9299	\$ (23,191,327.00)	\$ -	\$ 1,301,118.80	\$ 852,639.76	\$ (174,126.02)	\$ 7,291,778.29	\$ 2,732,417.96	\$ 2,427,959.50
Due From Other Funds	9310	\$ (4,117,256.68)	\$ -	\$ 4,117,256.68	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ (108,722.09)	\$ -	\$ 1,266.01	\$ 30.22	\$ 158.47	\$ (81.96)	\$ 51.16	\$ -
Prepaid Expenditures	9330	\$ (12,729.59)	\$ -	\$ 2,277.82	\$ 14.22	\$ 302.22	\$ (52.98)	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Assets & Deferred Outflows		\$ (27,936,251.99)	\$ -	\$ 5,522,931.11	\$ 904,231.12	\$ (100,109.01)	\$ 7,354,034.08	\$ 2,821,458.01	\$ 2,480,449.04
Liabilities & Deferred Inflows									
Accounts Payable	9500-9599	\$ 21,644,196.81	\$ -	\$ (10,149,708.50)	\$ (6,784,099.02)	\$ (17,939.36)	\$ (31,841.89)	\$ (442.34)	\$ (34,489.78)
Due To Other Funds	9610	\$ 748,232.54	\$ -	\$ (748,232.54)	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ 6,312,640.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Liabilities & Deferred Inflows		\$ 28,705,069.95	\$ -	\$ (10,897,941.04)	\$ (6,784,099.02)	\$ (17,939.36)	\$ (31,841.89)	\$ (442.34)	\$ (34,489.78)
Nonoperating									
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ 768,817.96	\$ -	\$ (5,375,009.92)	\$ (5,879,867.89)	\$ (118,048.38)	\$ 7,322,192.19	\$ 2,821,015.66	\$ 2,445,959.26
NET INCREASE/DECREASE		\$ (39,833,775.65)	\$ 2,329,778.30	\$ (8,930,559.33)	\$ (5,486,660.77)	\$ (10,430,380.97)	\$ (13,519,416.15)	\$ 2,354,051.69	\$ (20,476,634.37)
ENDING CASH		\$ 15,536,331.16	\$ 6,605,771.83	\$ 1,119,111.06	\$ (9,311,269.91)	\$ (22,830,686.06)	\$ (22,830,686.06)	\$ (22,830,686.06)	\$ (22,830,686.06)

FISCAL YEAR 2020-2021
CASH FLOW PROJECTIONS

Description	Object	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Total	Balance	Adjustments	Accrual
Beginning Cash	9110	\$ (20,476,634.37)	\$ 15,712,520.59	\$ 321,020.41	\$ 2,174,094.89	\$ (11,859,620.24)	\$ 862,064.44				
Receipts											
Principal Apportionment	8010-8019	\$ 26,188,649.89	\$ 30,231,709.70	\$ 42,191,460.70	\$ 30,231,709.70	\$ 30,231,709.70	\$ 14,598,848.24	\$ 335,253,126.62	\$ (2,951,755.62)		\$ (2,951,755.62)
Property Taxes	8020-8079	\$ 53,148,228.93	\$ 901,470.94	\$ 5,399.56	\$ 728,809.46	\$ 29,325,655.35	\$ 9,417,435.65	\$ 96,761,071.33	\$ 2,086.67		\$ 2,086.67
Miscellaneous Funds	8080-8099	\$ -	\$ -	\$ (2,038,314.77)	\$ -	\$ -	\$ (3,150,707.12)	\$ (7,575,471.22)	\$ (3,449,120.78)		\$ (3,449,120.78)
Federal Revenues	8100-8299	\$ 3,283,269.87	\$ 5,193,394.75	\$ 4,832,080.08	\$ 2,341,320.07	\$ 226,633.27	\$ 8,715,576.88	\$ 30,159,150.41	\$ 22,854,053.59	\$ (2,000,000.00)	\$ (2,000,000.00)
Other State Revenues	8300-8599	\$ 2,010,045.69	\$ 2,042,188.05	\$ 5,753,734.00	\$ 3,196,902.68	\$ 2,523,969.73	\$ 4,496,602.45	\$ 38,812,906.47	\$ 19,180,656.99	\$ (13,790,517.13)	\$ 32,971,174.12
Other Local Revenues	8600-8799	\$ 337,590.29	\$ 210,202.61	\$ 289,557.31	\$ 535,636.26	\$ 544,316.76	\$ 1,326,099.71	\$ 4,665,401.21	\$ 2,028,719.79	\$ (2,000,000.00)	\$ 4,028,719.79
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ 694,258.21	\$ 84,344.78	\$ 8,177.19	\$ 978,342.17	\$ 1,765,122.36	\$ 239,289.25		\$ 239,289.25
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Undeclared Objects	8980-8999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Subtotal Receipts		\$ 84,967,784.67	\$ 38,578,966.05	\$ 51,728,175.10	\$ 37,118,722.96	\$ 62,860,462.00	\$ 36,382,197.97	\$ 499,841,307.18	\$ 37,903,929.90	(\$17,790,517.13)	\$ 55,694,447.03
Disbursements											
Certificated Salaries	1000-1999	\$ 20,661,250.42	\$ 21,471,189.65	\$ 21,707,081.56	\$ 20,530,483.57	\$ 20,171,213.64	\$ 17,088,079.79	\$ 211,225,912.70	\$ 1,520,135.96		\$ 1,520,135.96
Classified Salaries	2000-2999	\$ 5,737,177.12	\$ 5,531,044.41	\$ 5,822,192.54	\$ 5,849,307.15	\$ 6,552,920.47	\$ 6,259,521.40	\$ 65,853,715.35	\$ 1,295,813.78		\$ 1,295,813.78
Employee Benefits	3000-3999	\$ 15,753,170.69	\$ 17,787,227.40	\$ 17,849,644.71	\$ 18,207,069.97	\$ 16,311,654.65	\$ 17,481,984.49	\$ 173,857,211.65	\$ 14,901,644.90	\$ (11,682,206.36)	\$ 26,583,851.26
Books and Supplies	4000-4999	\$ 884,715.63	\$ 768,729.81	\$ 692,226.28	\$ 926,661.40	\$ 1,330,558.72	\$ 3,676,697.75	\$ 13,233,281.95	\$ 8,992,597.66	\$ (2,108,310.77)	\$ 11,100,908.43
Services	5000-5999	\$ 5,786,555.84	\$ 5,958,913.94	\$ 4,246,338.47	\$ 5,432,799.24	\$ 5,540,685.10	\$ 12,419,762.15	\$ 65,701,428.69	\$ 16,912,998.91	\$ (4,000,000.00)	\$ 20,912,998.91
Capital Outlay	6000-6599	\$ 17,684.05	\$ 3,291.91	\$ 24,362.19	\$ 34,739.15	\$ 21,411.49	\$ 49,145.78	\$ 218,557.36	\$ 92,835.81		\$ 92,835.81
Other Outgo	7000-7499	\$ (1,923.62)	\$ 2,402,777.90	\$ (243,684.44)	\$ (5,024.38)	\$ (20,406.57)	\$ (1,482,573.26)	\$ 2,168,488.31	\$ 992,211.69		\$ 992,211.69
Interfund Transfers Out	7600-7629	\$ 92,817.96	\$ -	\$ -	\$ 424.42	\$ -	\$ 248,921.37	\$ 424,652.44	\$ 187,525.56		\$ 187,525.56
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Subtotal Disbursements		\$ 48,931,448.09	\$ 53,923,175.02	\$ 50,098,161.30	\$ 50,976,460.52	\$ 49,908,037.50	\$ 55,741,539.47	\$ 532,683,248.46	\$ 44,895,764.27	(\$17,790,517.13)	\$ 62,686,281.40
BALANCE SHEET ITEMS											
Assets & Deferred Outflows											
Cash Not in Treasury	9111-9199	\$ 83,175.75	\$ 58,429.50	\$ 57,992.75	\$ 41,554.99	\$ 125,031.15	\$ 87,973.01	\$ 884,141.33	\$ 377,924.70		\$ 377,924.70
Accounts Receivable	9200-9299	\$ 79,052.87	\$ 248,660.95	\$ 899,466.58	\$ 115,019.50	\$ 8,389.49	\$ 684,287.97	\$ 10,879,492.94	\$ (12,311,834.07)		\$ (12,311,834.07)
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,117,256.68)		\$ (4,117,256.68)
Stores	9320	\$ 7.03	\$ 254.26	\$ 144.18	\$ 533.72	\$ 340.48	\$ 6.01	\$ 1,254.90	\$ (107,467.19)		\$ (107,467.19)
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ (3,387.58)	\$ (4,220.98)	\$ (7,661.53)	\$ (20,391.12)		\$ (20,391.12)
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Subtotal Assets & Deferred Outflows		\$ 162,235.65	\$ 307,344.71	\$ 957,603.51	\$ 157,108.21	\$ 130,373.54	\$ 768,046.01	\$ 11,757,227.63	\$ (16,179,024.36)		
Liabilities & Deferred Inflows											
Accounts Payable	9500-9599	\$ (9,417.27)	\$ (354,635.93)	\$ (734,542.84)	\$ (333,085.78)	\$ (361,113.37)	\$ (461,583.12)	\$ (19,272,899.18)	\$ 2,371,297.63		\$ 2,371,297.63
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (748,232.54)	\$ -		\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,312,640.60		\$ 6,312,640.60
Subtotal Liabilities & Deferred Inflows		\$ (9,417.27)	\$ (354,635.93)	\$ (734,542.84)	\$ (333,085.78)	\$ (361,113.37)	\$ (461,583.12)	\$ (20,021,131.72)	\$ 8,683,938.23		
Nonoperating											
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL BALANCE SHEET ITEMS		\$ 152,818.38	\$ (47,291.21)	\$ 223,060.67	\$ (175,977.57)	\$ (230,739.82)	\$ 306,462.89	\$ (8,263,904.09)	\$ (7,495,086.14)		
NET INCREASE/DECREASE		\$ 36,189,154.95	\$ (15,391,500.18)	\$ 1,853,074.48	\$ (14,033,715.13)	\$ 12,721,684.68	\$ (19,052,878.61)	\$ (41,105,845.38)	\$ (14,486,920.50)		
ENDING CASH		\$ 15,712,520.59	\$ 321,020.41	\$ 2,174,094.89	\$ (11,859,620.24)	\$ 862,064.44	\$ (18,190,814.18)				