



San Bernardino City Unified
School District



2018-19
Final Budget
June 19, 2018

San Bernardino City Unified School District

2018-19 Final Budget

June 19, 2018

Dale Marsden, Ed. D.
Superintendent

Jayne Christakos
Chief Business Officer
Business Services

Prepared by:
Janet King, Director
Fiscal Services
(909) 381-1154



San Bernardino City Unified School District 2018-19 Final Budget Report

Board of Education

Abigail Medina, President

Gwendolyn Rogers, Vice President

Dr. Barbara Flores

Michael Gallo

Dr. Margaret Hill

Danny Tillman

Dr. Scott Wyatt

District Administration

Dale Marsden, Ed.D.
Superintendent

Dr. Harold Vollkommer
Deputy Superintendent

Jayne Christakos
Chief Business Officer

Dr. Kennon Mitchell
Assistant Superintendent, Educational Services

Dr. Rachel Monarrez
Assistant Superintendent, Continuous Improvement

Dr. Perry Wiseman
Assistant Superintendent, Human Resources

Ginger Ontiveros
Executive Director, Community Engagement

Joseph Paulino
Chief School Police

Linda Bardere
Director, Communications

Dr. Lorraine Perez
Assistant Superintendent, Student Services

Making
Hope
Happen

**San Bernardino City Unified School District
2018-19 Final Budget Report**

Table of Contents

Budget Development and LCAP Calendars	1
Budget Overview	5
Budget Assumptions	17
Summary of Facts and Assumptions	25
Supplemental Information	29
Summary Fund Forms	41
Budget Report (SACS Forms)	53
Cash Flow	165
Multiyear Projections	171
Criteria and Standards	179
Comparison Reports	207

**San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2018-19**

Complete By	Item Black Font – Budget Blue Font - LCAP	Time/Location
November 7	Board Presentation – LCAP Update and Input	BOE
December 5	Board approval of 2017-18 First Interim Report	BOE
January 10	Release of Governor’s Fiscal Year 2018-19 Budget Proposal	
January 10	Preliminary Enrollment Projections	
January 12	Distribution of Position Control Report for Site and Department review/update/action in anticipation of Budget Development	
January 24	SPSA and Budget Workshop for Sites	8:00 to 11:00 a.m. PDC – Room C
January 25	SPSA and Budget Workshop for Sites	1:00 to 4:00 p.m. Nutrition Services Training Center
January 26	Preliminary staffing information provided to school sites based upon projected enrollment	
January 30	Community/Cabinet Meeting LCAP Update and Input PDC – 1:30 p.m. – 3:30 p.m.	
January 31	Budget allocations based on preliminary enrollment projections, reports and rates distributed to school sites and Departments by Fiscal Services	
February 1 - April 6	All sites and Departments complete 2018-19 Budgets	
February 2	Directors Meeting- LCAP Leads Three Year Plan Review – (PDC 1:30-4:00 p.m.)	
February 9	Due Date for HR Certificated Reduction in Work Year Forms to HR Certificated	
March 1	Classified HR forms to Fiscal Services to reduce or abolish positions	
March 6	Fiscal Year 2017-18 Second Interim Report and LCAP Update submitted to Board for approval	
March 15	Completion of Classified HR forms to reduce or abolish positions from Fiscal to HR Classified	
March 30	2018-19 Final Enrollment Projections Published	
April 6	All Departments and site budgets (including Facilities Funds) submitted to Fiscal.	
April 9 - May 4	Fiscal Services review and update of Department/Division budgets and input of site budgetary information into Budget Development System	

**San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2018-19**

April 13	Completion and submission of all final 2017-18 Purchase Requisitions	
April 30	SPSA and Executive Summary due to Categorical Programs Department	
May 14	Encumbering for Fiscal Year 2018-19 open to all sites and departments	
May 15	State's May Revision to Governor's Proposed Budget for Fiscal Year 2018-19	
May 23	DAC, DELAC, DAAAC Meeting – LCAP Three Year plan input 5:30 -7:00 p.m. – Location to be determined	
May 31	Community Cabinet/LCAP meeting – Final draft of Three Year Plan 5:30 p.m.- Location to be determined	
June 5	Public Hearing on LCAP and Budget at the Board of Education Meeting beginning at 5:30 p.m. – Location to be determined	
June 19	Board Adoption of Fiscal Year 2018-19 Budget and LCAP at the Board of Education Meeting beginning at 5:30 p.m. - Location to be determined	

CATEGORICAL PROGRAMS

San Bernardino City Unified School District Local Control and Accountability Plan (LCAP) Calendar 2017-18

September 1, 2017	Directors/LCAP Leads 2017-18 Annual Update Progress Monitoring	PDC, 1:00 pm-4: 30 pm
September 22, 2017	Superintendent's Student Advisory Committee	PDC, 8:00 am-12:00 pm Conference Room B & C
September 26, 2017	Community Cabinet Meeting – Dr. Lindsey Gunn Community Engagement Plan (CEP)	PDC, 8:00 am-3:00 pm Conference Room A, B, & C
October 6, 2017	Directors/LCAP Leads 2017-18 Annual Update Progress Monitoring	PDC, 1:00 pm-4: 30 pm
October 16, 2017	Cabinet/Union Leadership Meeting LCAP Update & Input	BOE, 11:30-12:00 pm
November 3, 2017	Superintendent's Student Advisory Committee	PDC – 8:00 am-12:00 pm Conference Room B & C
December 1, 2017	District English Learner Advisory Committee (DELAC) 2017-18 Annual Update Progress Monitoring	Community Room, BOE, 9:30 am-11: 30 am (All Leads)
December 5, 2017	Board Presentation LCAP Update & Input	BOE, 5:30 pm (All Leads)
December 7, 2017	District African American Parent Advisory Council (DAAAC)	Arrowview M.S., 5:30 pm, (All Leads)
December 13, 2017	Site Leaders' Meeting 2017-18 LCAP Annual Update	PDC, 8:00 am-12:00 pm
December 14, 2017	District Parent Advisory Council (DAC) 2017-18 Annual Update Progress Monitoring	Community Room, BOE, 5:30 pm-7: 00 pm (All Leads)
January 8, 2018	Cabinet/Union Leadership Meeting LCAP Update & Input	BOE, 11:30-12:00 pm
January 9, 2018	Directors/LCAP Leads 2017-18 Annual Update Progress Monitoring & 2018-19 Input	PDC, 1:00 pm-4: 30 pm
January 19, 2018	Superintendent's Student Advisory Committee	PDC, 8:00 am-12:00 pm Conference Room B & C
January 30, 2018	Community Cabinet Meeting LCAP Update & Input	PDC – 1:30 am-3:30 pm Conference Room A
February 9, 2018	Superintendent's Student Advisory Committee	PDC – 8:00 am-12:00 pm
March 2, 2018	Directors/LCAP Leads 2017-18 Annual Update Progress Monitoring & 2018-19 Input	PDC, 1:00 pm-4: 30 pm
March 20, 2018	Board Presentation LCAP Update & Input	Location TBD, 5:30 pm (All Leads)

April 6, 2018	District English Learner Advisory Committee (DELAC) 2017-18 Annual Update Progress Monitoring	Middle College High School, 9:30 am-11:30 am (All Leads)
April 12, 2018	District Parent Advisory Council (DAC) 2017-18 Annual Update Progress Monitoring	PDC 5:30 pm-7:00 pm (All Leads)
April 19, 2018	District African American Parent Advisory Council	Arrowview M.S.,
April TBD, 2018	Cabinet/Union Leadership Meeting LCAP Update & Input	Location TBD, 11:30 am-12:00 pm
April 17, 2018 To be rescheduled	Board Presentation ~~LCAP Update & Input~~	~~Location TBD, 5:30 pm~~ ~~(All Leads)~~
April 24, 2018	Community Cabinet Meeting LCAP Update & Input	PDC – 1:30 am-3:30 pm Conference Room A
May 4, 2018	Directors/LCAP Leads 2017-18 Annual Update Progress Monitoring & 2018-19 Input	PDC, 1:00 pm-4:30 pm
May 11, 2018	Superintendent's Student Advisory Committee	PDC – 8:00 am-12:00 pm Conference Room A, B
May 22, 2018	Board Budget Workshop	Indian Springs High School 5:30 pm
May 31, 2018	DAC, DELAC and DAAAC Meeting Required parent committee presentation and Superintendent's Response	PDC- 9:30 am-11:00 am 5:30 pm-7:00 pm
June 5, 2018	Public Hearing Final draft version of three-year plan 2017-18, 2018-19, 2019-20	Indian Springs High School, 5:30 pm
June 14, 2018	DAC, DELAC and DAAAC Meeting Parent leadership committee LCAP presentation	PDC- 4:30 pm-5:30 pm
June 19, 2018	Presentation to Board Approval of final draft version of three-year plan 2017-18, 2018-19, 2019-20	Indian Springs High School, 5:30 pm

*Meeting dates and locations subject to change due to construction

San Bernardino City Unified School District

Budget Overview

As of July 1, 2018

This overview has been prepared to provide an overall summary of the district budget and identify the major sources of funding and how the funds are allocated. Developing a balanced budget is a critical element of a fiscally responsible school district.

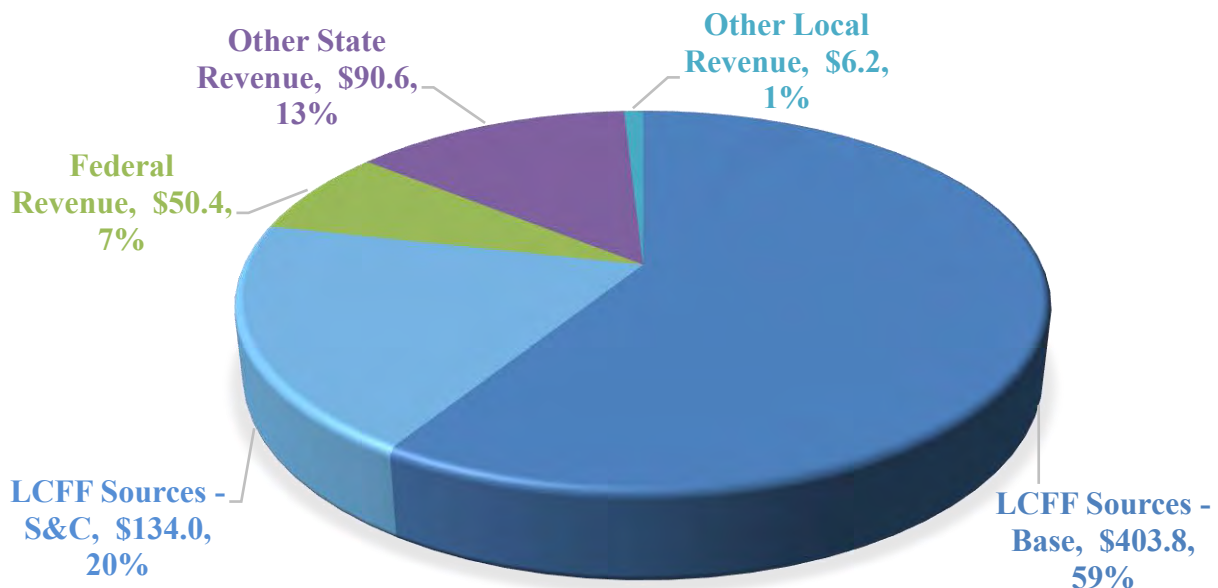
As a result of an improved economy and the implementation of the Local Control Funding Formula (LCFF), funding for K-12 education has improved significantly since 2012-13, although funding for education in California is still near the bottom as compared to the Nation. While still maintaining fiscal solvency, budgeting decisions and new expenditures are prioritized based upon the District's Community Engagement Plan (CEP), Local Control Accountability Plan (LCAP) and Key Performance Indicators (KPIs).

As we reach full implementation of LCFF, future funding increases will be less than increases in future obligations such as PERS/STRS, health and welfare, step and column, Special Education and other operational costs. The district will have to prioritize its expenditures and prepare for these increases.

San Bernardino City Unified receives approximately \$685.0 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF) which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations).

2018-19 Projected Revenues	Amount
LCFF Base Funding	\$ 403,845,611
LCFF Supplemental/Concentration	\$ 135,981,235
Total LCFF Sources	\$ 539,826,846
Federal (includes Unrestricted and Restricted Sources)	\$ 50,442,057
Other State (includes Unrestricted and Restricted Sources)	\$ 90,579,163
Other Local (includes Unrestricted and Restricted Sources)	\$ 6,209,458
Total General Fund Revenues	\$ 685,050,353

The graph below illustrates our revenue sources:



Total General Fund Revenues - \$685.0 Million

San Bernardino City Unified School District
Budget Overview
As of July 1, 2018

Base Programs

Base educational and district operational programs are funded through LCFF sources, other state revenue, and local sources. These programs are required to provide the primary educational and operational activities of the district. Examples include teaching staff, school administration, and support systems such as: utilities, maintenance, and insurance.

The attached Schedule of Base Programs (see Attachment 1) summarizes how district funds are allocated to staff school sites and provide budget allocations to sites for base programs. Additionally, the base funding is allocated to the departments that provide support and services to school sites. The total of base programs supported through the general fund is \$376,003,729.

SBCUSD Programs identified as Supplemental/Concentration

The supplemental/concentration programs are those that offer instruction and services above and beyond the basic instructional program. They are intended to improve services to students that are low socio-economic, English Learners, Foster Youth, and other student groups that are underserved. These students comprise 90% of our total student population.

Prior to the implementation of the Local Control Funding Formula (LCFF), the District operated a number of programs that had previously been funded through state categorical funding (See Attachment 2). Many of these programs were deemed “flexible” by the state meaning they could be used for any purpose by the district. Most of these flexible programs were continued by the District, to support the original intent of the funding and serve our students in areas of greatest need. In some circumstances, such as Home to School Transportation, the district expanded funding for the program with the rising cost of transporting our students. These programs are considered supplemental/concentration in nature.

Additionally, there are several programs that have been consistently supported through the unrestricted general fund prior to LCFF that are supplemental in nature. Examples of these include Visual and Performing Arts, Intensive Instruction, and Elementary Counseling. These too are considered supplemental/concentration programs.

With the implementation of LCFF and increases in funding to the district, the Board of Education has taken the opportunity to fund several of its priorities with supplemental/concentration dollars including Innovation Grants, Student Achievement programs, Parent Involvement, Targeted School Support for Progress, Career Pathways and many other priorities. These are identified in Attachment 3 as line item “LCAP Allocations” with an asterisk. An additional schedule (Attachment 4) is provided to detail the programs and amounts included in the Board LCAP Priorities.

School sites are also given Local Control Accountability Plan (LCAP) allocations from supplemental/concentration funds to provide additional support to our neediest students in the amount of \$21,545,250.

The total of all general fund supplemental/concentration expenditures is \$133,653,012 which includes a contribution of \$885,663 to the Child Development Fund from the General Fund. Additional allocations of \$16.1 Million are awaiting board approval with budget adoption.

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2018**

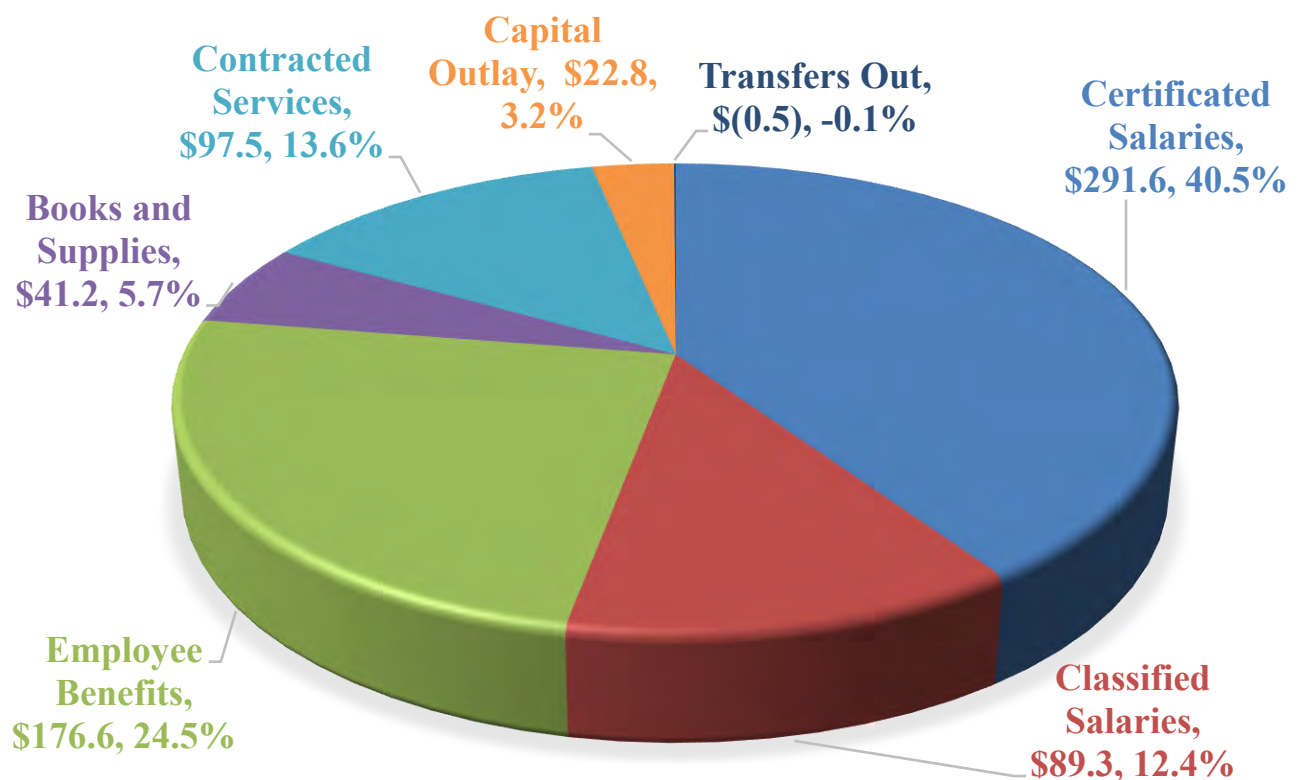
The programs will be routinely evaluated for their effectiveness and whether their function remains base or supplemental/concentration as identified. If priorities change, allocations of funds may be repurposed.

Categorical/Restricted Programs

School sites are also provided budget allocations from restricted programs that are intended to serve specific purposes. These include, but are not limited to Title I, CAPs-ASES, and Special Education. School site allocations of these funds total \$18,957,583. A schedule of all general fund restricted programs (Attachment 5) totaling \$208,885,921 is also attached. This attachment is provided to illustrate how the restricted programs are being spent.

A schedule of budget allocations to each school site is attached that reflects the amount of funds allocated as base, supplemental/concentration, and restricted. (Attachment 6)

The total general fund expenditures are categorized as follows:



Total General Fund Expenditures - \$718.5 Million

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2018**

Overall General Fund

In summary, the 2018-19 general fund expenditure budget is comprised of the following:

Attachment #	Description	Amount
1	Base Programs (Site staffing, allocations and support services)	\$376, 003,729
3 and 4	Supplemental/Concentration programs (includes school site allocations)	\$133,653,012
5	Restricted Programs	\$208,885,921
	Total General Fund Expenditure Budget	\$718,542,662

**Schedule of Base Programs
As of July 1, 2018**

Attachment 1

	Estimated Actuals	Budget Amount
School Site Staffing		
Teaching Staff	\$ 211,826,740.92	\$ 217,806,729.68
Instructional Classified Staff	2,507,264	2,633,438
Administrative Staff	43,068,671	45,236,030
Substitute	6,645,467	6,979,889
Overtime and Additional Duty	471,938	495,687
Total School Site Staffing	\$ 264,520,081	\$ 273,151,774
Allocations to School Sites - Base Programs	8,057,411	8,462,887
Total Direct Funding and Support to School Sites	\$ 272,577,492	\$ 281,614,661
Central Support		
Business Services (includes Accounting, Accounts Payable, Payroll, Information Technology, Purchasing, Risk Management, Fiscal, Curriculum Development and Educational Oversight and Charter Oversight)	18,093,025	18,723,613
	2,986,028	3,067,892
Student Services (includes Student Services, Youth Services, Alternative Learning, Psychological Services, and Health Services)	8,024,004	7,871,242
Personnel Services (includes Human Resources, Employee Relations, Affirmative Action and Personnel Commission)	5,965,914	6,748,570
Administrative Services (includes Superintendent, Deputy Superintendent, and Board of Education)	2,205,715	2,771,248
Facilities/Maintenance and Operations	24,906,939	24,941,960
Other Specific Costs		
Special Education Transportation	8,437,054	10,939,443
Insurance/Utilities	15,673,016	15,995,000
Legal Fees	693,346	695,000
Property/Liability Insurance Loss	2,867,966	2,635,100
Total of Base Programs	\$ 362,430,501	\$ 376,003,729

**Schedule of Supplemental/Concentration Programs
As of July 1, 2018**

Attachment 3

Management Code	Program Description	Estimated Actuals	2018-19 Budget Allocations
147	Academic Competition Program - Academic Decathlon	\$ 13,784	\$ 17,100
039	ADA Incentive Plan	17,749	-
130/139/469	Adult Education Programs	415,303	222,444
117/430	Advanced Learners, Gifted And Talented Students	501,246	510,971
045	Advanced Manufacturing Lab	127,891	-
275	Belvedere Daycare	126,901	108,218
744/745	Bilingual Support - Funded Through Lottery	696,346	127,473
030	California Cadet Corp	90,617	99,495
048/446/448	Cal-Safe Unrestricted	1,489,713	1,726,246
312	Career Technical Education Teachers	513,226	991,972
095	Common Core Demonstration Classroom Teachers	1,123,164	1,812,074
074	Communications - Parents Community And Staff	1,680,931	2,150,856
141	Community Day Schools	794,844	1,481,367
042/094	Community Engagement	819,981	942,561
200	Contribution To Child Development Program	1,397,716	885,663
224/402	Counseling	8,569,482	9,981,668
189	Crossing Guards	412,274	500,555
707	Deferred Maintenance	2,007,356	2,020,684
035	Elementary Health Aides	2,609,777	2,755,154
033	Elementary Library Aides	802,621	895,564
261	English Learners Support Programs	791,537	792,444
031/03R	Excellence In Teaching	982,487	935,535
115	Homework Center	123,278	125,000
349/403/127	Intensive Instruction	901,325	1,126,651
209	Intermediate Sports Program	296,659	307,392
731	International Baccalaureate Lottery- Cajon, Arroyo Valley	316,717	639,107
419*	LCAP Allocations - Excluding Carryover	60,691,543	58,605,061
207/433	Music & Fine Arts - Elementary	1,909,247	2,490,893
096	Onboarding	788,510	844,879
197/306/327	Opportunity Programs	2,173,013	2,002,143
453/486	School Based Pupil Motivation/Pupil Retention	46,381	5,847
079	School Police	7,838,171	8,750,149
03D	School Site Teaching Allocations - ABE/Dual/Sankofa	2,146,606	2,224,429
064/494	School-Linked Services	623,152	11,130
273/274	Class Size Reduction Grades 4-12	103,744	4,722,343
043/417	Small High School And Career Pathways	1,976,502	396,392
210	Sports & Band Uniforms	123,490	300,000
213	Strategic Athletic Sports Program	1,280,722	1,501,543
049	Targeted Instructional Improvement Program	194,705	230,573
192/190/456	Teacher Development Programs	907,909	926,645
612	TIIG	5,497,563	4,975,514
081/611	Transportation	9,090,932	13,265,803
061/729	Vocational Education/Career Guidance	549,788	741,613
060	Youth Court Hearing Panel	518,174	501,862
Total Supplemental and Concentration Budgets		\$ 124,083,077	\$ 133,653,012

Total Projected Proposed One Time Increases

16,564,740

Total Projected Supplemental/Concentration Programs

\$ 150,217,752

Schedule of Supplemental/Concentration Programs
LCAP Programs
As of July 1, 2018

Attachment 4

Resource/ Locations	Program Description	Estimated Actuals	Budget July 1, 2018
0433	9th Grade Smaller Learning Communities	\$ 1,156,999	\$ 1,173,801
0411	African American Student Achievement	487,042	488,020
0443	Alternative Programs - Program Specialists	1,098,041	1,125,484
0451	Attendance Improvement	1,332,006	-
0444	Automated Visitor Management	129,772	-
0414	AVID	362,847	501,996
0401	Board Innovation Grants	340,468	1,512,540
0418	CAPS Waiting List	2,420,904	2,000,000
0445	Career Pathways/Linked Learning	172,277	163,700
0439	Categorical Funding Realignment	987,269	1,020,801
920	Categorical Programs	4,796,368	3,674,145
0438	Competitive/Comparable Salary	696,771	705,866
0409	English Learners/Reclassify	1,114,980	1,157,411
0429	Expand Chromebook	3,074,979	3,500,000
0448	Expansion of 1:1 Tech Initiative	971,003	-
0454	Family Engagement	246,556	-
0410	Gifted	197,857	232,020
0407	Increase Counselors	1,226,283	1,335,433
0450	Intervention and Acceleration	780,786	200,000
0435	IT Staff - SBAC Support	517,085	515,213
0449	K-6 Library Support	985,809	-
0408	Latino Student Achievement	1,701,296	1,679,176
0403	LCAP Sports	503,379	500,000
0436	Middle School Sports Program	22,014	50,000
0456	Multi-Lingual Initiative	-	795,589
0440	Operational Support Services	1,084,642	1,027,891
0412	Other Services	339,408	262,220
0413	Parent Information	1,584,452	1,328,295
0455	Parents United For Change	221,900	-
0447	Professional Development	1,123,537	-
0416	Safety/Security	548,675	500,000
100-606	School Site LCAP Allocations	19,088,956	21,545,250
0430	Staff Training	1,929,492	1,030,427
0453	Staff Training	105,139	-
0437	Staffing Ratios Secondary	1,086,634	1,104,003
0452	Student Wellness/Behavioral Support	64,370	-
0446	Study Trips/Athletic Events	195,567	-
0441	Targeted School Support for Progress	4,804,578	6,259,008
0432	Teacher/Student/Parent Relationships	91,627	100,000
0405	Tutoring	2,525,501	2,603,004
0402	Visual & Performing Arts	574,276	513,767
Total LCAP Allocations		\$ 60,691,543	\$ 58,605,061

**Restricted General Fund Programs
As of July 1, 2018**

Attachment 5

Resource Code	Program Description	Estimated Actuals	As of July 1, 2018
3010	IASA - Title I Base Grants Low Income	35,021,967	28,933,787
3310	Special Education-IDEA Base Grant Entitlement	11,314,927	12,492,519
3315	Special Education-IDEA Preschool	160,391	164,460
3320	Special Education-IDEA Preschool Local Entitlement	425,023	548,055
3327	Mental Health Services - SB87	499,870	575,566
3345	Special Education-IDEA Preschool Staff Development	-	1,939
3385	Special Education-IDEA Early Intervention Grants	48,666	60,475
3395	Special Education-Alternative Dispute Resolution	2,318	-
3410	Department of Rehabilitation-Workability II	356,968	417,218
3550	Vocational Programs-Secondary	664,932	648,020
4035	Title II	2,653,237	3,228,127
4124	NCLB Title IV 21st Century	2,142,829	2,225,504
4201	Title III Immigrant Education	49,928	49,706
4203	Title III LEP Student	1,713,076	1,288,639
4510	Indian Education	39,937	57,112
5630	Homeless Children Assistance Grant	137,385	-
5640	Medi-Cal Billing Option	490,425	316,193
5814	California Promise Grant	205,234	225,871
5815	We Can Work	56,446	66,168
5818	Prepare And Prevent Grant	869,877	684,539
6010	After School Education & Safety	10,013,955	9,469,952
6230	Clean Energy Jobs Act - Prop 39	2,108,264	8,435,702
6264	Educator Effectiveness	2,887,533	-
6300	Lottery: Instructional Materials	-	2,350,988
6386	Culinary Organic Recyclable	137,303	137,413
6387	Career Technology Education Incentive Grant	1,809,308	1,720,411
6500	Special Education	70,531,505	71,382,658
6510	Special Education-Early Education Exceptional Needs	664,547	655,128
6512	Special Education: Mental Health Services	4,582,217	5,083,946
6515	Infant Discretionary Funds	471	1,594
6520	Special Education-Project Workability	337,830	401,035
7085	Learning Communities for School Success	513,138	-
7220	Partnership Academies Program	260,445	226,666
7338	College Readiness Block Grant	79,705	1,500,000
7690	STRS On Behalf Pension Contribution	-	21,997,040
8150	Routine Maintenance-Ongoing Major Maintenance	18,628,593	21,884,826
9042	Child Development Fundraiser	578	-
9048	Stater Bros. Charities - Richardson	24,272	-
9052	CTE Teach	13,981	-
9053	Packard Foundation Grant	55,245	-
9054	Kaiser Grant	32,955	-
9056	Pre-K Academy	53,167	-
9060	Operation Save A Generation	-	-
9063	After School Donations	70,910	-
9064	Puente Project @ Arroyo Valley	1,139	-
9065	Discover Brighter Futures	1,396	-
9066	Synopsis Outreach Foundation	2,664	-
9068	The California Endowment	-	-
9069	AK Foundation/SIGMAnet	2,325	-
9070	Investing In Innovation I3	36,634	-
9071	Ready To Accelerate My Pathway	181,602	-
9073	Kaiser Permanente Grant	10,340	-
9074	CTEF - California Emergency Technology Fund	10,188	-
9075	Fine Arts - City San Bernardino	3,800	-
9076	Vanir Foundation	53,308	-
9079	iCare Lab @ Bing Wong	51,619	-
9081	i3Barr Scale Up Grant	639	-
90XX	Various RDA/IVDA	14,146,734	11,654,665
	Total Restricted Programs	\$ 184,161,742	\$ 208,885,921

**SCHOOL SITE ALLOCATIONS
2018-19 BUDGET**

Attachment 6

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	587	66,325.60	246,287.42	212,182.68	524,795.70
104	Arrowhead	322	36,217.90	241,356.07	125,435.00	403,008.97
106	Barton	482	54,277.60	216,789.12	200,986.62	472,053.34
108	Belvedere	648	73,432.30	522,024.73	219,219.99	814,677.02
110	Bradley	513	59,012.80	267,836.56	230,362.84	557,212.20
114	Manuel A. Salinas Creative	527	60,845.40	411,708.74	225,318.58	697,872.72
116	Cole	357	40,465.50	270,573.87	157,594.42	468,633.79
118	Cypress	567	64,926.00	260,501.46	231,884.97	557,312.43
120	Davidson	410	46,087.70	188,227.27	173,824.13	408,139.10
122	Del Rosa	591	66,833.00	261,270.69	241,287.22	569,390.91
124	Emmerton	499	57,358.90	238,963.02	210,530.47	506,852.39
126	Fairfax	318	36,224.60	158,260.74	145,670.04	340,155.38
128	Highland-Pacific	307	34,451.70	162,470.11	130,182.18	327,103.99
130	Hillside	742	83,481.20	665,620.98	259,912.39	1,009,014.57
132	Hunt	652	73,881.50	312,006.44	278,443.57	664,331.51
134	Inghram	328	37,283.80	154,046.69	142,245.25	333,575.74
136	Kendall	410	45,767.60	167,157.05	144,450.89	357,375.54
138	Kimbark	327	36,347.00	535,526.67	96,778.07	668,651.74
140	Lankershim	670	77,181.80	331,036.51	305,136.59	713,354.90
142	Lincoln	710	82,086.90	339,464.60	312,886.18	734,437.68
144	Lytle Creek	629	73,706.70	301,069.98	276,982.50	651,759.18
146	Marshall	398	45,385.90	184,949.68	170,510.40	400,845.98
148	Monterey	503	57,623.80	234,113.52	216,116.33	507,853.65
150	Mt Vernon	497	57,153.70	253,310.83	233,068.17	543,532.70
152	Muscoy	740	86,506.10	353,043.18	324,771.63	764,320.91
154	Newmark	423	47,793.20	170,902.87	157,894.42	376,590.49
156	Northpark	501	55,818.10	318,957.26	171,182.43	545,957.79
158	North Verdemon	541	60,238.20	512,042.67	159,587.43	731,868.30
160	Captain Leland F. Norton	520	59,609.00	255,183.73	234,990.30	549,783.03
162	Oehl	524	59,156.10	538,991.75	193,290.41	791,438.26
164	Palm Avenue	588	65,186.60	461,473.73	145,872.53	672,532.86
166	Parkside	472	53,083.60	231,304.16	213,733.13	498,120.89
168	Riley College Prep Academy	545	63,568.30	261,270.69	240,387.22	565,226.21
170	Rio Vista	411	47,635.60	193,377.77	179,259.99	420,273.36

**SCHOOL SITE ALLOCATIONS
2018-19 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
172	E. Neal Roberts	448	52,329.90	218,662.03	201,208.75	472,200.68
174	Roosevelt	629	73,638.80	303,879.35	280,965.70	658,483.85
176	Thompson	599	67,308.70	278,628.74	211,276.79	557,214.23
178	Urbita	445	51,319.60	197,123.58	181,404.25	429,847.43
180	Vermont	689	80,002.70	338,528.15	311,425.11	729,955.96
182	Warm Springs	536	61,801.00	245,819.19	226,779.65	534,399.84
184	Wilson	474	53,928.00	212,106.85	196,381.29	462,416.14
186	Anton	701	81,052.70	575,185.47	301,461.80	957,699.97
188	Jones	433	49,861.20	196,187.13	180,943.18	426,991.51
190	George Brown Jr.	852	97,274.10	357,257.23	329,246.42	783,777.75
192	Wong	697	80,147.60	338,325.06	304,975.53	723,448.19
194	Bob Holcomb	605	67,613.90	260,104.64	220,677.84	548,396.38
196	Graciano Gomez	538	62,646.40	267,825.86	246,414.68	576,886.94
198	Dr. Mildred D. Henry	430	48,612.50	200,568.40	176,176.79	425,357.69
199	H. Frank Dominguez	434	49,595.20	206,019.90	190,484.37	446,099.47
602	Anderson	88	10,024.00	33,712.35	50,834.36	94,570.71
606	Harmon	24	2,829.50	8,896.31	33,301.30	45,027.11
731	Transitional Kindergarten	535	58,794.00	0.00	0.00	58,794.00
	Elementary Sub-Total	26,416	\$ 3,013,733.50	\$ 14,459,950.80	\$ 10,605,936.78	\$ 28,079,621.08
302	Arrowview	1089	133,860.80	535,459.07	454,700.89	1,124,020.76
304	Curtis	839	102,909.60	453,084.58	351,373.05	907,367.23
306	Del Vallejo	529	64,641.60	291,981.01	230,523.91	587,146.52
308	Golden Valley	872	106,007.20	448,436.81	352,703.58	907,147.59
310	M.L. King	666	81,620.40	339,740.17	274,738.24	696,098.81
312	Richardson	615	73,811.80	599,850.29	200,579.68	874,241.77
314	Serrano	895	108,625.60	429,639.76	358,150.51	896,415.87
316	Shandin Hills	808	98,197.20	506,161.87	327,713.22	932,072.29
318	Chavez	1100	132,891.90	558,439.04	319,656.88	1,010,987.82
322	Rodriguez Prep	718	86,775.30	343,017.76	258,210.42	688,003.48
324	Paakuma Intermediate	874	99,940.30	237,424.58	168,678.49	506,043.37
	Middle School Sub-Total	9,005	\$ 1,089,281.70	\$ 4,743,234.94	\$ 3,297,028.87	\$ 9,129,545.51

**SCHOOL SITE ALLOCATIONS
2018-19 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2971	541,131.80	1,117,672.88	902,941.85	2,561,746.53
404	Pacific	1250	240,835.80	682,688.09	498,712.56	1,422,236.45
406	San Bernardino	1631	292,179.00	761,352.10	640,266.21	1,693,797.31
408	San Geronio	1982	368,956.20	880,281.77	698,246.47	1,947,484.44
410	Arroyo Valley	2632	485,594.20	1,235,666.09	1,075,345.79	2,796,606.08
412	Indian Springs	1868	350,006.50	877,472.41	745,838.31	1,973,317.22
502	San Andreas	506	96,569.60	375,056.52	206,844.61	678,470.73
504	Sierra	427	81,593.30	209,965.18	175,246.26	466,804.74
510	Middle College High School	273	47,783.00	154,171.76	91,647.63	293,602.39
	High School Sub-Total	13,540	\$ 2,504,649.40	\$ 6,294,326.80	\$ 5,035,089.69	\$ 13,834,065.89
506	Alternative Learning Center	0	38.80	14,046.81	12,208.90	26,294.51
508	CDS: Anderson Community Day School	0	0.00	6,086.95	5,596.92	11,683.87
512	Opportunity Community Day School	0	0.00	1,872.91	1,722.13	3,595.04
	Other Sub-Total	0	\$ 38.80	\$ 22,006.67	\$ 19,527.95	\$ 41,573.42
	Total Allocations By School Site	48,961	\$ 6,607,703.40	\$ 25,519,519.21	\$ 18,957,583.29	\$ 51,084,805.90

The above allocations do not include carryover

Base Allocation - includes budgets 144, 202, 203, 204 & 205

Supplemental/Concentration Allocation - includes budget 418, 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

6/12/2018

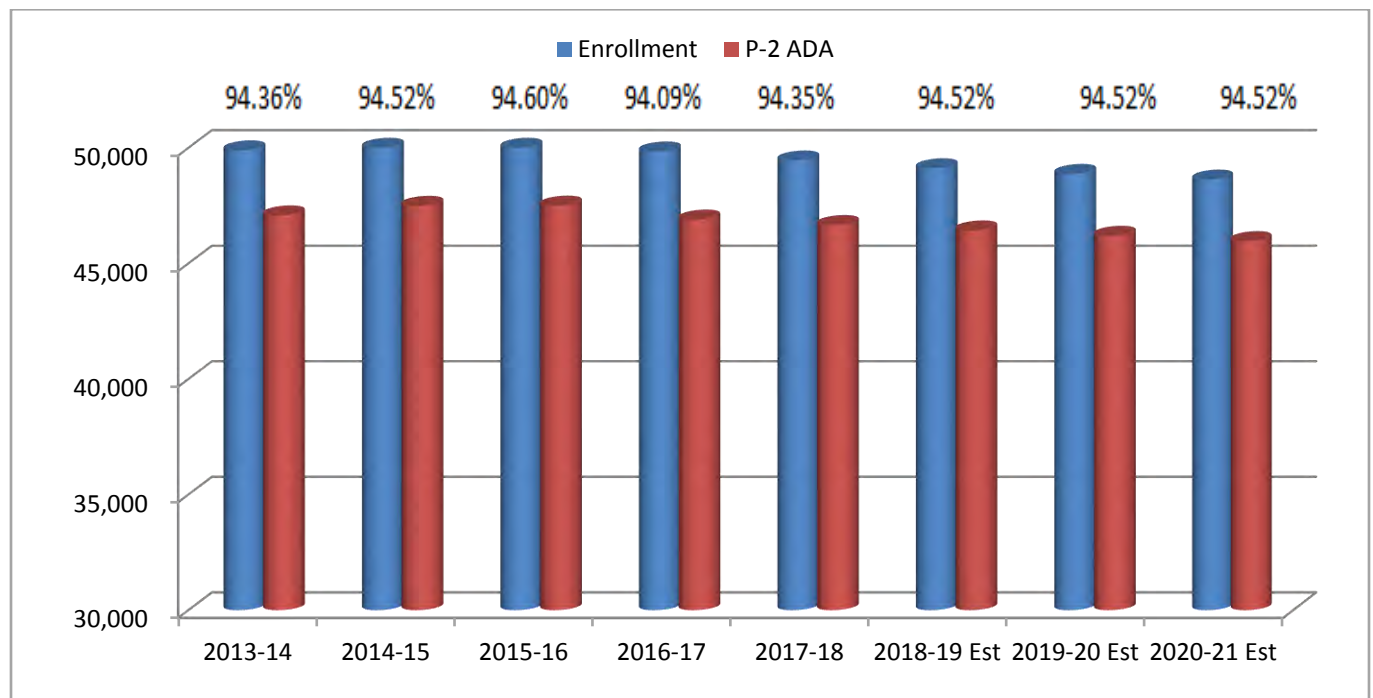
San Bernardino City Unified School District Summary of Budget Assumptions Fiscal Years 2018-19, 2019-20 and 2020-21

District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections.

The budget for San Bernardino City Unified School District and the multiyear assumptions below have been prepared including the most recent projections by the Department of Finance for Local Control Funding Formula (LCFF) Gap funding in Fiscal Years 2018-19 through 2020-21. All material adjustments to align with the 2018-19 State Budget once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves approximately 49,000 students although it has experienced declining enrollment for a number of years. Enrollment has declined at approximately 0.7% per year over the prior 3 years. A decline in enrollment of 335 is projected for 2018-19. An additional decline of one half percent is projected for 2019-20 and each year thereafter.

SBCUSD ADA to Enrollment Trending

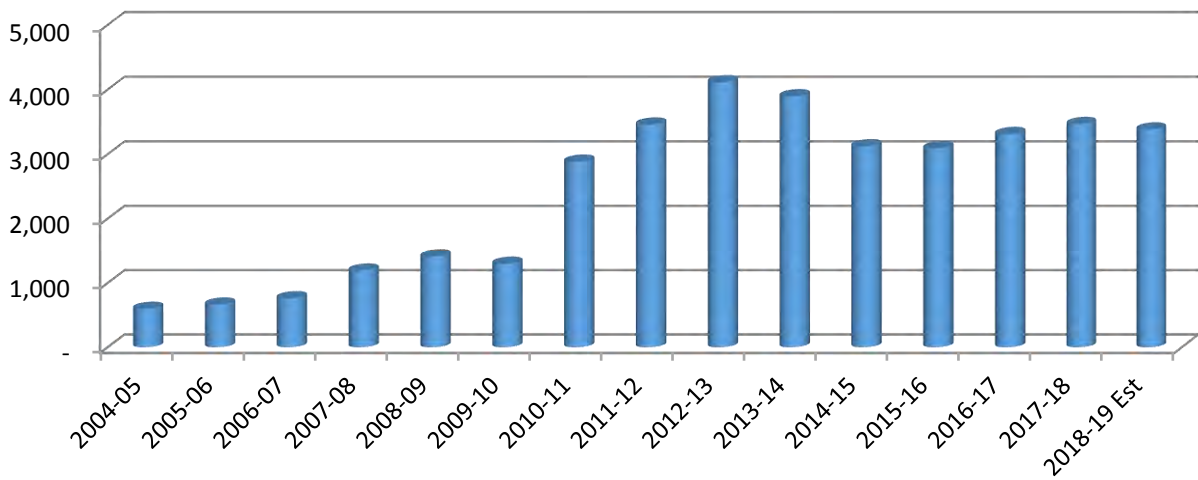


*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21

The District has authorized 13 Charter Schools in 2018-19. The projected 2018-19 enrollment for the 13 Charters is 3,878 with projected ADA of 3,888 resulting in an average ADA to enrollment ratio for District Charters of 94.4%. The total LCFF funding attributable to these Charters is estimated at \$42.4 million.

Charter Enrollment Trending



Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learner, Homeless and Foster Youth. These students (quantified as an unduplicated pupil count) comprise approximately 90% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2018-19	2019-20	2020-21
COLA	3.0%	2.57%	2.67%
Gap Funding %	100.0%	100.0%	100.0%
Increase over Prior Year - COLA	\$29.0M	\$11.7M	\$11.5M
Unduplicated Pupil Count – 3 Year Average	89.96%	90.34%	90.34%

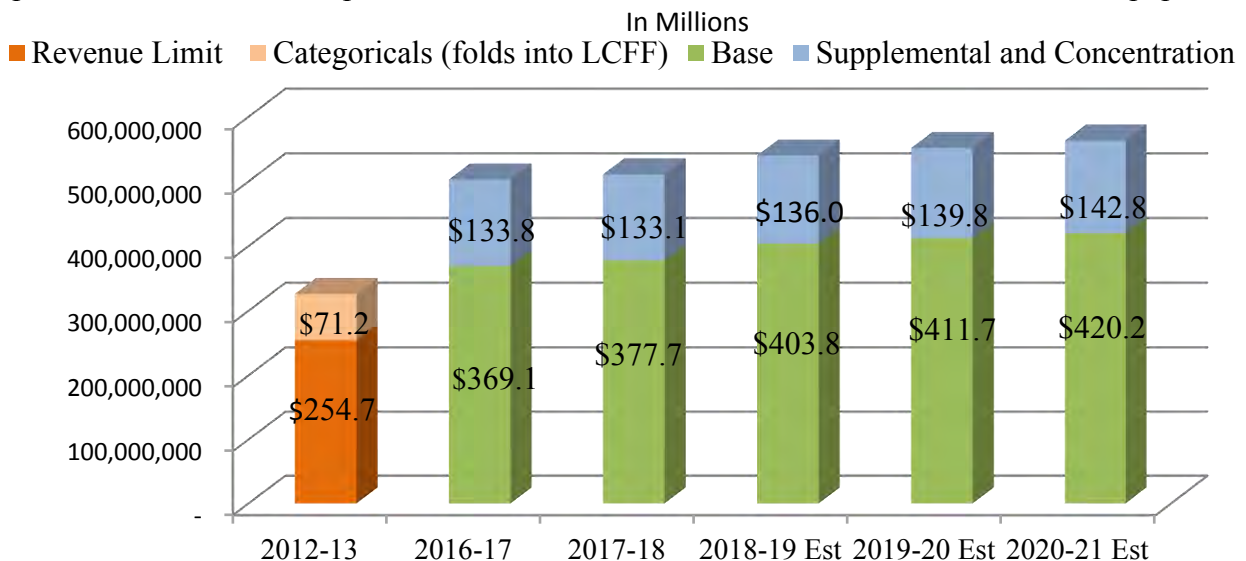
San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21

Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2017-18. The District has experienced fluctuations in ADA over the last 3 years and has projected a decline in enrollment for 2017-18 and 2018-19 with a leveling off in 2019-20 as continued growth or decline is uncertain.

2018-19 LCFF Funding	
a. LCFF Target Funding	\$539,826,846
b. 2017-18 Floor Funding	\$510,802,873
c. LCFF Gap (a-b)	\$ 29,023,973
d. Gap Funding @ 100.0%	\$ 29,023,973
e. 2018-19 LCFF (b+d)	\$539,826,846
f. Base funding (Includes TIIG)	\$403,845,611
g. Supplemental and Concentration	\$135,981,235

LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are principally directed to be used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner, Foster Youth or any underserved group. The chart below illustrates the 2018-19 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 90.34% of the district student population.



San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21

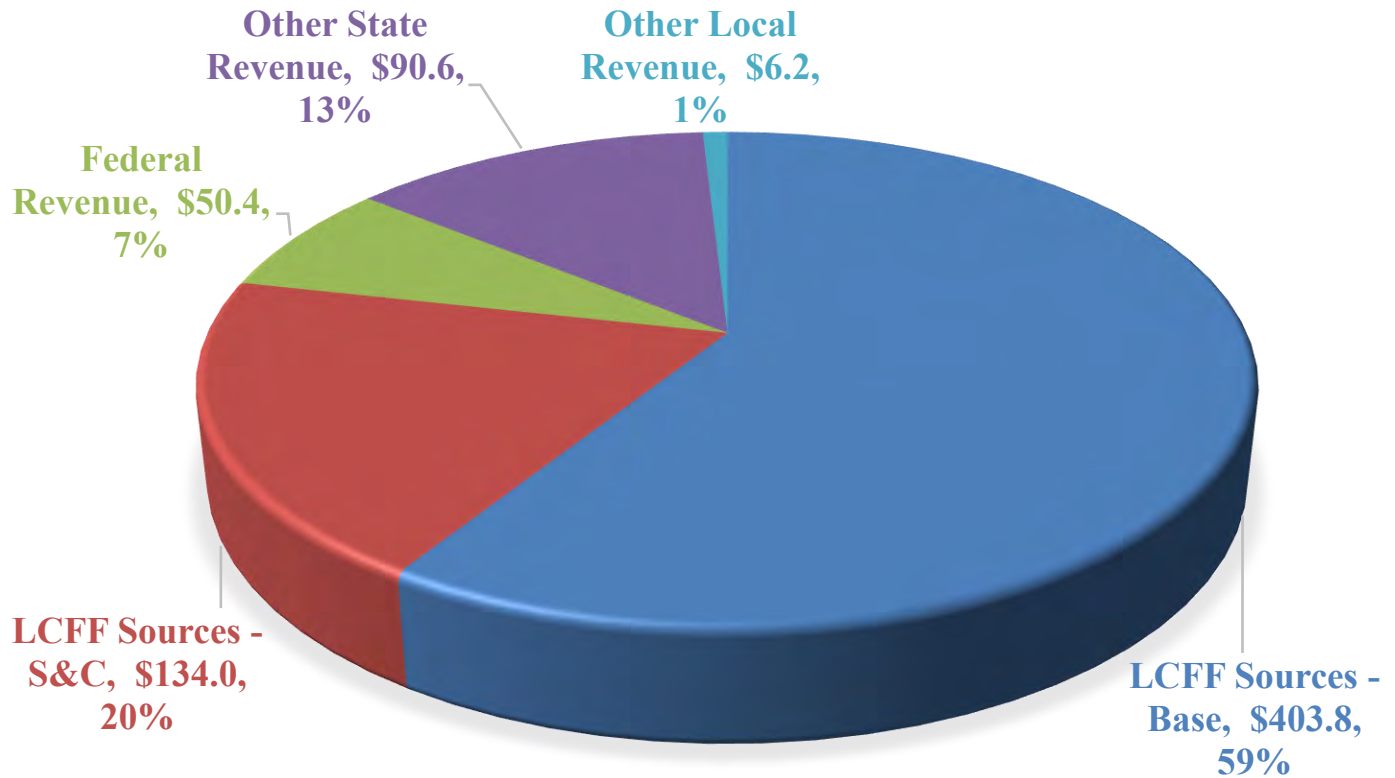
- The Supplemental/Concentration funding is recalculated once actual expenditures are known for 2017-18. The 2018-19 funding is based upon budgeted expenditures.
- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$857,412 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.
- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in COLA and Special Education ADA.
- State Categorical programs were projected at the 2017-18 level with a 2.71% COLA for Fiscal Year 2018-19, a 2.57% COLA for Fiscal Year 2019-20 and 2.67% for 2020-21 where applicable. Federal programs were projected to stay at current funding levels and no COLA was applied to this revenue.

Funding Source	2018-19	2019-20	2020-21
Federal (Unrestricted and Restricted Sources)	\$50,442,057	\$49,442,057	\$48,917,057
State (Unrestricted and Restricted Sources)	\$90,579,163	\$75,123,625	\$75,766,087

- Under LCFF funding the District receives a funding adjustment to implement class size reduction for TK-3 to 24:1. The District reached 24:1 staffing ratio in TK-3 in 2017-18. The funding is phased in proportion to the LCFF gap funding percentage. Full funding is provided in Fiscal Year 2018-19.
- Unrestricted Lottery Revenue of \$7,150,920 is budgeted at \$146/ADA and Restricted Lottery of \$2,350,988 is budgeted at \$48/ADA in each of the three years.

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21**

Total General Fund Revenues



Total General Fund Revenues - \$685.0 Million

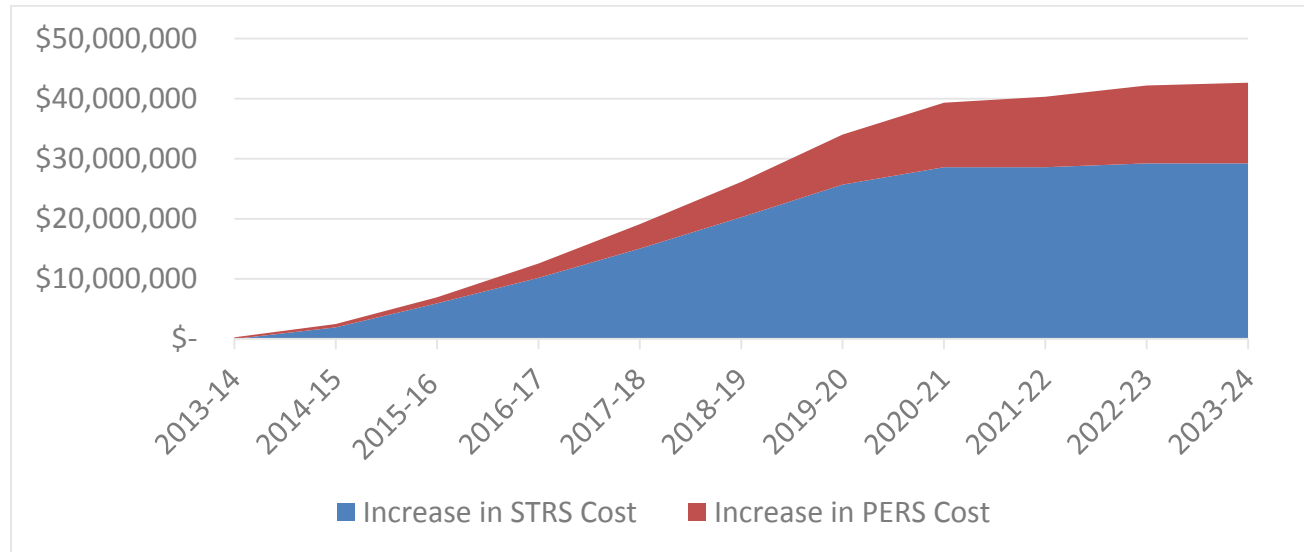
Expenditures

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.7% for Certificated and 0.8% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to make progress each year in reducing class size to 24:1 when full funding is reached. Class sizes were decreased for grades TK-3 to an average of 24:1 in Fiscal Year 2017-18. The estimated Grade Span Adjustment at full funding for Fiscal Year 2018-19 is \$11,962,859. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21

- State Teachers Retirement System and Public Employee Retirement Systems are both projecting significant increases to employer contribution rates in the current and subsequent fiscal years.

SBCUSD Projected Increase in STRS and PERS Costs



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
STRS Rate Increase in STRS Cost	14.43%	16.28%	18.13%	19.10%	19.50%	19.50%	19.50%
PERS Rate Increase in PERS Cost	15.53%	18.06%	20.08%	23.50%	23.70%	24.30%	26.80%
Annual Increase	\$6,557,926	\$7,030,675	\$7,877,922	\$5,308,211	\$996,379	\$1,873,069	\$461,088

- Health and Welfare Medical costs increased by 6.52% in Fiscal Year 2018-19. These costs are projected to increase by 11% in 2019-20 and 9% in 2020-21:
 - Fiscal Year 2019-20 \$6,749,175
 - Fiscal Year 2020-21 \$6,383,199
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$8,927,229.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2018-19 budget and subsequent years.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2018-19, 2019-20 and 2020-21

- Utility costs are projected to include energy savings for Fiscal Year 2018-19 and subsequent years. Currently the District spends \$12.9 million annually for electricity, gas and water.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state.
- Routine Repair and Maintenance is required at 3% of total general fund expenditures and is funded at \$21.6 million for 2018-19.
- Textbooks and instructional support materials have been included at \$14.0 million as part of the Local Control Accountability Plan.

General Fund Contributions to Special Programs:

Program	2017-18 Estimated	2018-19 Projected	2019-20 Projected	2020-21 Projected
Special Education	\$40,687,134	\$49,027,491	\$47,725,030	\$48,517,492
Routine Repair and Maintenance	\$17,629,290	\$20,600,000	\$20,900,000	\$21,200,000
Contribution to Pre-K Academy Fund 12	\$250,000	-0-	-0-	-0-
Child Development Fund – Fund 12	\$1,397,716	\$885,663	\$885,663	\$885,663
Total	\$59,964,140	\$70,513,154	\$69,510,693	\$70,703,155

Unrestricted General Fund Balance

General Fund	2017-18 Estimated	2018-19 Projected	2019-20 Projected	2020-21 Projected
Unrestricted General Fund Balance	\$56,352,414	\$47,450,472	\$37,386,787	\$30,573,353
Reserves for Stores/Revolving Cash	\$ 312,339	\$ 312,339	\$ 312,339	\$ 312,339
Assigned				
Textbooks	\$14,000,000	\$5,000,000	-0-	- 0-
Targeted School Support for Progress (TSSP)	\$ 7,600,000	\$3,800,000	-0-	-0-
Reserve for Deficit Spending	\$20,990,075	\$7,840,133	\$7,026,448	\$ 13,014
One-Time Funding for Board Priorities	-0-	\$16,098,000	\$16,098,000	\$16,098,000
Reserve for Economic Uncertainties – 2%	\$13,450,000	\$14,400,000	\$13,950,000	\$14,150,000
Unassigned/Undesignated	-0-	-0-	-0-	-0-

San Bernardino City Unified School District
2018-19 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2017-18 Estimated Actuals	2018-19 Budget	2019-20 Projected	2020-21 Projected
COLA	1.56%	3.00%	2.57%	2.67%
LCFF GAP	45.17%	100.00%	100.00%	100.00%
Local Revenue (Taxes)	\$ 38,606,231	\$ 26,948,804	\$ 26,948,804	\$ 26,948,804
Pass through of Local Revenue (Taxes) to Charters	\$ (1,847,603)	\$ (1,854,952)	\$ (1,863,621)	\$ (1,872,326)
EPA Entitlement Percentage	24.00%	24.00%	24.00%	24.00%
Enrollment - Current Year CBEDS	49,451	49,116	48,870	48,626
Unduplicated Count	44,674	44,371	44,149	43,928
Unduplicated Percentage (Rolling Average)	89.96%	90.34%	90.34%	90.34%
ADA/Enrollment Percentage	94.35%	94.52%	94.52%	94.52%
Projected ADA - P-2				
Grades K-3	15,565.14	15,487.32	15,409.87	15,332.83
Grades 4-6	11,729.56	11,670.91	11,612.56	11,554.49
Grades 7-8	6,884.35	6,849.93	6,815.68	6,781.60
Grades 9-12	12,480.62	12,418.22	12,356.13	12,294.34
Total	46,659.67	46,426.38	46,194.24	45,963.26
ADA for County Office of Education (COE) Programs	2.66	2.66	2.66	2.66
Total District ADA including COE Programs	46,662.33	46,429.04	46,196.90	45,965.92
Funding Per ADA (at full implementation 2020-21)				
Grades TK-3				
Base Grant	\$ 7,193	\$ 7,409	\$ 7,599	\$ 7,802
Grade Span Adjustment	\$ 748	\$ 771	\$ 790	\$ 811
Total Base Funding	\$ 7,941	\$ 8,180	\$ 8,389	\$ 8,613
Supplemental	\$ 1,588	\$ 1,636	\$ 1,678	\$ 1,723
Concentration	\$ 3,971	\$ 4,090	\$ 4,195	\$ 4,307
Total Funding TK-3	\$ 13,500	\$ 13,906	\$ 14,262	\$ 14,643
Grades 4-6				
Base Grant	\$ 7,301	\$ 7,520	\$ 7,713	\$ 7,919
Total Base Funding	\$ 7,301	\$ 7,520	\$ 7,713	\$ 7,919
Supplemental	\$ 1,460	\$ 1,504	\$ 1,543	\$ 1,584
Concentration	\$ 3,651	\$ 3,760	\$ 3,857	\$ 3,960
Total Funding 4-6	\$ 12,412	\$ 12,784	\$ 13,113	\$ 13,463
Grades 7-8				
Base Grant	\$ 7,518	\$ 7,744	\$ 7,943	\$ 8,155
Total Base Funding	\$ 7,518	\$ 7,744	\$ 7,943	\$ 8,155
Supplemental	\$ 1,504	\$ 1,549	\$ 1,589	\$ 1,631
Concentration	\$ 3,759	\$ 3,872	\$ 3,972	\$ 4,078
Total Funding 7-8	\$ 12,781	\$ 13,165	\$ 13,504	\$ 13,864
Grades 9-12				
Base	\$ 8,712	\$ 8,973	\$ 9,204	\$ 9,450
Grade Span Adjustment	\$ 227	\$ 233	\$ 239	\$ 246
Total Base Funding	\$ 8,939	\$ 9,206	\$ 9,443	\$ 9,696
Supplemental	\$ 1,788	\$ 1,841	\$ 1,889	\$ 1,939
Concentration	\$ 4,470	\$ 4,603	\$ 4,722	\$ 4,848
Total Funding 9-12	\$ 15,197	\$ 15,650	\$ 16,054	\$ 16,483

San Bernardino City Unified School District
2018-19 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2017-18 Estimated Actuals	2018-19 Budget	2019-20 Projected	2020-21 Projected
LCFF Target Revenues	\$ 527,341,189	\$ 539,826,846	\$ 551,525,001	\$ 562,989,834
LCFF Funded Revenues	\$ 510,802,873	\$ 539,826,846	\$ 551,525,001	\$ 562,989,834
Total LCFF Sources				
LCFF Base	\$ 377,723,939	\$ 403,845,611	\$ 411,712,568	\$ 420,158,863
Increase Over Prior Year (Base)	\$ 29,107,748	\$ 26,121,672	\$ 7,866,957	\$ 8,446,295
LCFF Supplemental & Concentration	\$ 133,078,934	\$ 135,981,235	\$ 139,812,433	\$ 142,830,971
Increase Over Prior Year (Supplemental)	\$ (743,686)	\$ 2,902,301	\$ 3,831,198	\$ 3,018,538
Total LCFF Sources	\$ 510,802,873	\$ 539,826,846	\$ 551,525,001	\$ 562,989,834
Lottery - Unrestricted per ADA	\$ 146	\$ 146	\$ 146	\$ 146
Lottery - Restricted per ADA	\$ 48	\$ 48	\$ 48	\$ 48
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 670,736,571	\$ 718,373,947	\$ 696,521,467	\$ 706,655,136
Step & Column Certificated	\$ 4,747,342	\$ 4,828,047	\$ 4,910,124	\$ 4,970,339
Step & Longevity Classified	\$ 694,957	\$ 701,211	\$ 707,522	\$ 713,182
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 40,687,134	\$ 49,027,491	\$ 47,725,030	\$ 48,517,492
Routine Repair and Maintenance Contribution	\$ 17,629,290	\$ 20,600,000	\$ 20,900,000	\$ 21,300,000
Contribution to Pre-K Academy	\$ 250,000	\$ -	\$ -	\$ -
Contribution to Child Development - Fund 12	\$ 1,397,716	\$ 885,663	\$ 885,663	\$ 885,663
Total Contribution to Restricted Programs	\$ 59,964,140	\$ 70,513,154	\$ 69,510,693	\$ 70,703,155
Reserve for Economic Uncertainties	\$ 13,450,000	\$ 14,400,000	\$ 13,950,000	\$ 14,150,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	6.23%	6.52%	11.00%	9.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	14.43%	16.28%	18.13%	19.10%
STRS Cost Increase Over Prior Year	\$ 4,872,542	\$ 5,213,106	\$ 5,434,208	\$ 2,898,845
Public Employee Retirement System (PERS)	15.53%	18.06%	20.80%	23.50%
PERS Cost Increase Over Prior Year	\$ 1,685,384	\$ 1,817,569	\$ 2,443,714	\$ 2,409,366
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.78%	2.00%	2.00%	2.00%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
Mandate Reimbursement One Time Funding	\$147 per ADA	\$344 per ADA	0	0
District Sponsored Independent Charter Schools	12	13	13	13

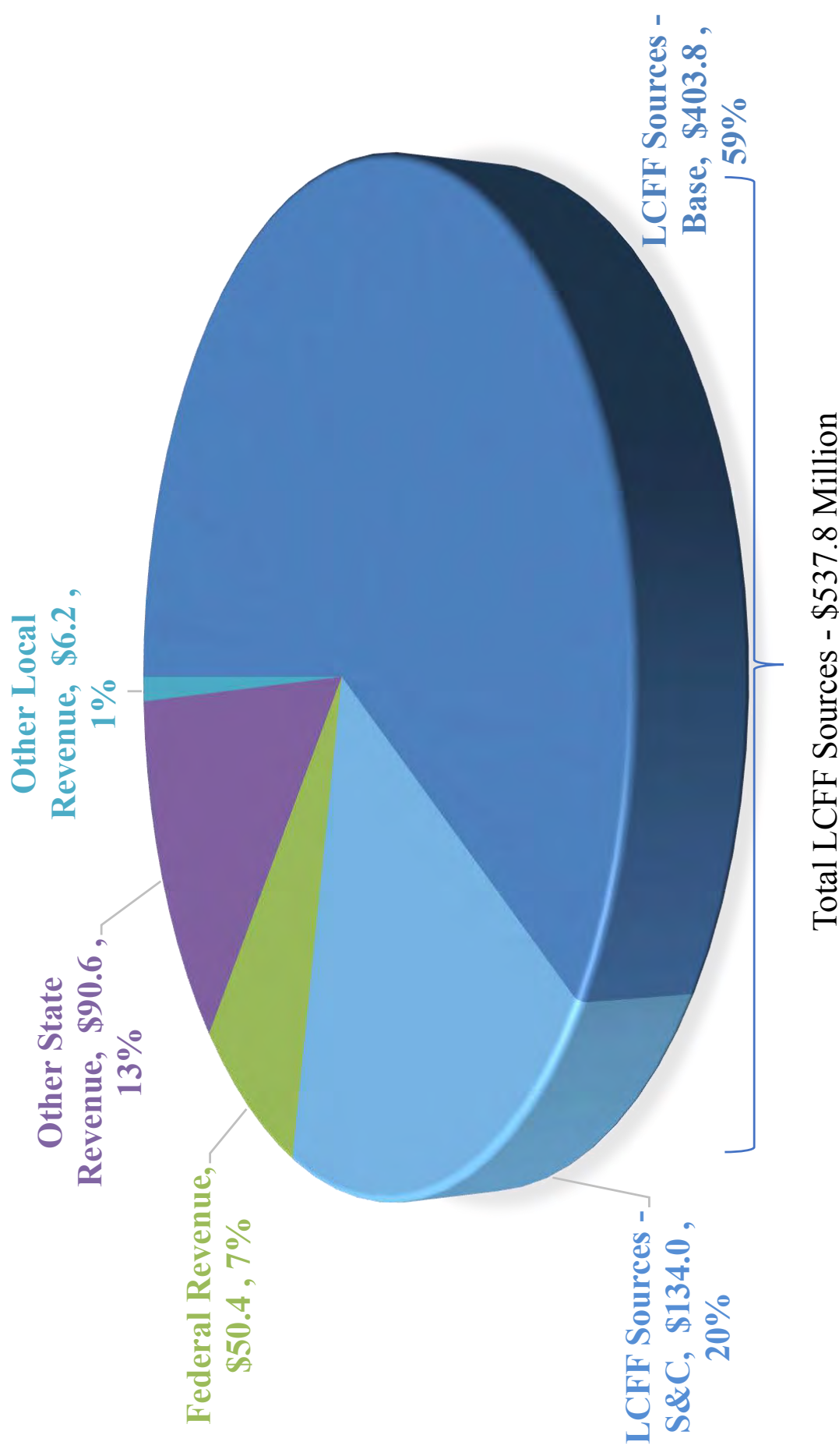
San Bernardino City Unified (67970) - 18-19 BDV Preliminary									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment	2017-18			2018-19			2019-20		
	ADA	Base	Gr Span	ADA	Base	Gr Span	ADA	Base	Gr Span
Grades TK-3	15,265.96	7,093	748	15,519.3	7,209	771	15,782.20	7,599	790
Grades 4-6	11,846.61	7,203	-	11,729.45	7,520	-	11,679.81	7,713	-
Grades 7-8	6,776.91	7,518	-	6,884.23	7,744	-	6,849.81	7,943	-
Grades 9-12	12,502.78	8,712	227	12,482.08	8,973	233	12,419.68	9,204	239
Subtract NIS	-	-	-	-	-	-	-	-	-
NIS Allowance	-	-	-	-	-	-	-	-	-
TOTAL BASE	46,312.16	339,139,608	14,571,229	46,611.79	368,476,313	14,871,180	46,378.49	376,050,568	15,164,482
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-
New School Construction	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	-	-	-	-
Funded Based on Target Formula (Assessment per pupil/2 certification)	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA	12-13	17-18	ADA	12-13	18-19	ADA	12-13	19-20	ADA
Current year Funded ADA times Other RL per ADA	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
Necessary Small School Allowance at 12-13 rates	5,288.00	46,812.16	46,812.16	5,288.00	46,611.79	46,611.79	5,288.00	46,378.49	46,378.49
2012-13 Categories	63.24	63.24	63.24	63.24	63.24	63.24	63.24	63.24	63.24
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA	-	-	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	\$ 3,748.96	46,812.16	175,496.915	\$ 4,040.01	46,611.79	188,312.099	\$ 4,703.05	46,378.49	218,120.379
			487,178.292			508,921.250			537,481.108

San Bernardino City Unified (67870) - 18-19 BDV Preliminary				v19.1a	
LOCAL CONTROL FUNDING FORMULA				2018-19	2020-21
CALCULATE LCFF PHASE-IN ENTITLEMENT				2018-19	2020-21
LOCAL CONTROL FUNDING FORMULA TARGET		2017-18		2019-20	2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR		527,541,189		551,525,001	562,989,834
LCFF Need (LCFF Target less LCFF Floor, if positive)		487,178,292		508,921,250	535,147,214
Current Year Gap Funding		30,162,897		30,905,596	-
ECONOMIC RECOVERY PAYMENT	45.17%	13,624,581		100.00%	100.00%
Miscellaneous Adjustments		-		-	-
LCFF Entitlement before Minimum State Aid provision		510,802,873		551,525,001	562,989,834
CALCULATE STATE AID					
State Aid Entitlement		510,802,873		551,525,001	562,989,834
Local Revenue (including tax)		(36,758,628)		(25,085,183)	(25,076,478)
Gross State Aid		474,044,245		526,439,818	537,913,356
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gap BG adjusted for ADA		N/A		N/A	N/A
2012-13 NSS (blankets dedicated)		250,509,100		248,182,465	246,940,276
Minimum State Aid Adjustments		-		-	-
Less Current Year Property Taxes/In Lieu		(36,758,628)		(25,085,183)	(25,076,478)
Subtotal State Aid for Historical RL/Charter General BG		213,744,475		223,097,272	221,863,798
Categorical funding from 2012-13		71,178,274		71,178,274	71,178,274
Charter Categorical Block Grant adjusted for ADA		-		-	-
Minimum State Aid Guarantee		284,922,789		294,275,946	293,042,072
CHARTER SCHOOL MINIMUM STATE AID OFFSET		-		-	-
Local Control Funding Formula Floor plus Funded Gap		-		-	-
Minimum State Aid plus Property Taxes including RDA Offset		-		-	-
Minimum State Aid Prior to Offset		-		-	-
Total Minimum State Aid with Offset		-		-	-
TOTAL STATE AID		474,044,245		526,439,818	537,913,356
Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement		-		-	-
Before COE transfer, Choice & Charter Supplemental)		-		-	-
CHANGE OVER PRIOR YEAR		510,802,873		551,525,001	562,989,834
LCFF Entitlement PER YEAR	1.56%	7,866,544		2.17%	11,698,155
PER ADA CHANGE OVER PRIOR YEAR	2.94%	312		2.69%	311
BASIC AID STATUS (school districts only)		Non-Basic Aid		Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid		2017-18		2018-19	2019-20
Property taxes net of in-lieu		474,044,245		514,732,994	526,439,818
Property taxes net of in-lieu	2.33%	10,801,007		11,706,824	11,473,538
Property taxes net of in-lieu	-7.39%	(2,934,463)		(6,669)	(8,706)
LCFF Phase-In Entitlement	1.56%	7,866,544		11,698,155	11,464,833
LCFF Phase-In Entitlement		510,802,873		551,525,001	562,989,834

2018-2019 State Budget Update

- State Revenue Projections are up \$8 billion as compared to Governor's January Budget
- LCFF fully funded – future increases COLA only
- Requires LEAs to show how supplemental grants increase and improve services for high need students
- One-time mandate funding estimated at \$344 per student = \$16.1M for SBCUSD, to be budgeted for one-time expenditures
- Final budget will be signed by the Governor by June 30; changes to the budget will be incorporated into the 45 day budget

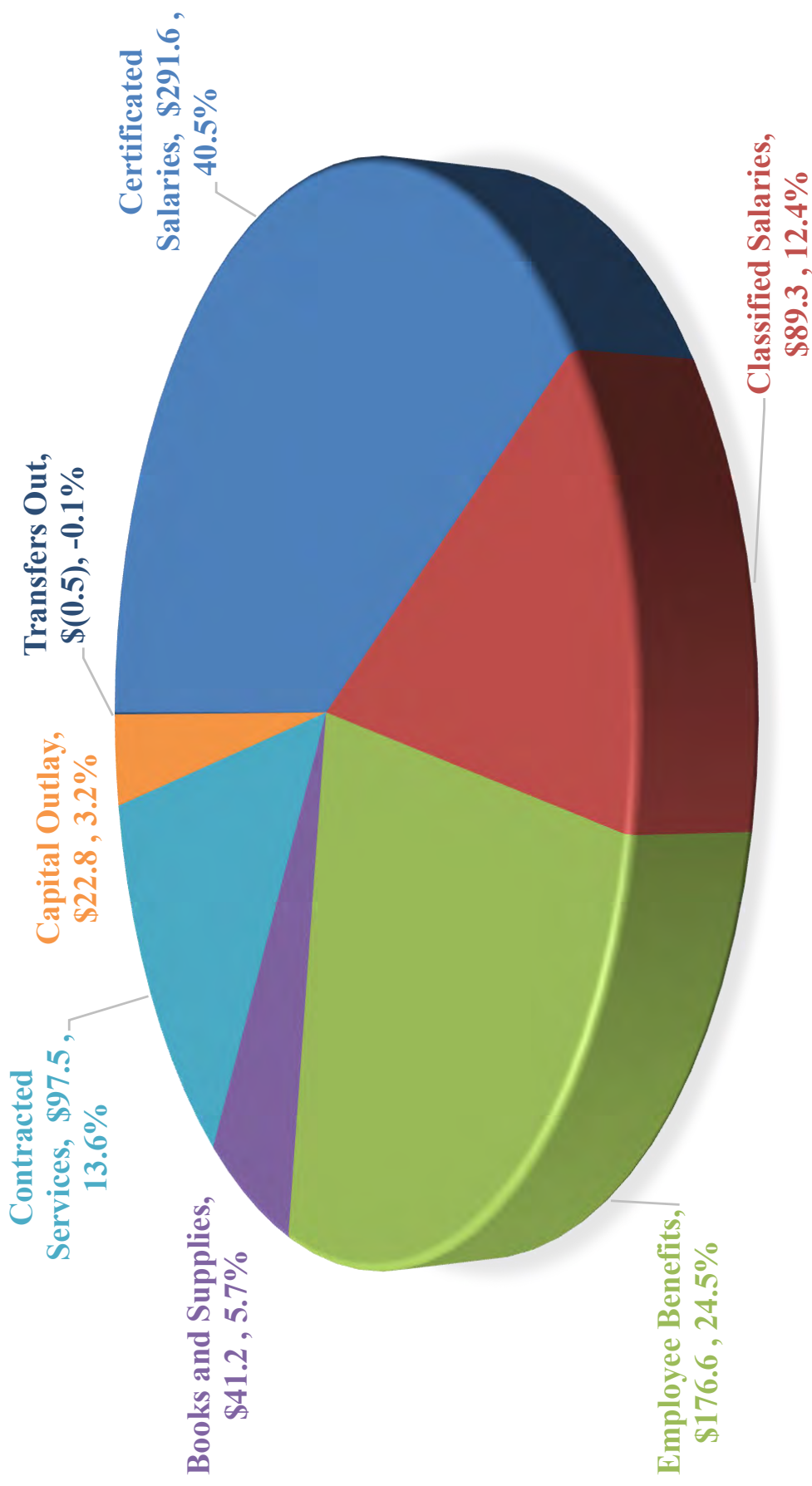
SBCUSD 2018-2019 Projected Total General Fund Revenues



Total General Fund Revenues = \$685.0 Million

2018-2019 General Fund Expenditures

(In Millions)



Total General Fund Expenditures = \$718.5 Million

Multi-Year Projections Combined

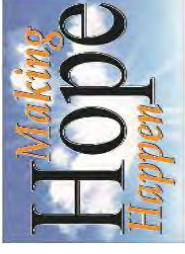
General Fund



(In Millions)

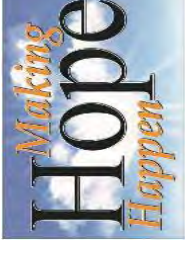
We have incorporated \$11.5M in budgeted reductions during the projection period.		Actual 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
1. Total Revenues		\$647.1	\$662.9	\$685.0	\$680.3	\$691.9
2. Expenditures, Transfers, and Interfund Transfers		628.2	670.7	718.5	696.9	707.0
3. Excess/(Deficit) Revenues Minus Expenditures		18.9	(7.8)	(33.5)	(16.6)	(15.1)
4. Beginning Balance		83.1	102.0	96.9	63.4	46.8
5. Audit Adjustment			2.7			
6. Ending Balance		102.0	96.9	63.4	46.8	31.7
Components of Ending Fund Balance						
A. Reserves for Stores/Revolving Cash and Prepaid Expense		0.7	0.3	0.3	0.3	0.3
B. Reserve for Restricted Programs		35.9	40.6	16.0	9.4	1.1
C. Reserves for Economic Uncertainties		12.6	13.5	14.4	14.0	14.2
D. Assigned - Textbooks		7.0	14.0	5.0	-0-	-0-
E. Assigned – TSSP (One-Time)		7.6	7.6	3.8	-0-	-0-
F. One Time Mandates for Board Priorities				16.1	16.1	16.1
G. Reserve for Deficit Spending		23.0	20.9	7.8	7.0	-0-
H. Unappropriated Ending Balance		\$ 15.2	\$ - 0-	\$ -0-	\$ -0-	\$ -0-

Multi Year Projections Unrestricted General Fund



	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
1. Total Revenues	\$473.2	\$473.9	\$500.8	\$496.4	\$506.1
2. Expenditures, Transfers, and Interfund Transfers	459.2	486.5	509.7	506.4	512.9
3. Excess/(Deficit) Revenues Less Expenditures	14.0	(12.6)	(8.9)	(10.0)	(6.8)
4. Beginning Fund Balance	52.1	66.1	56.3	47.4	37.4
5. Audit Adjustment/Restatements	0	2.8	0	0	
6. Ending Fund Balance	66.1	56.3	47.4	37.4	30.6
Components of the Ending Fund Balance:					
A. Reserves for Stores/Revolving Cash and Prepaid Expense	0.7	0.3	0.3	0.3	0.3
B. Reserve for Economic Uncertainties	12.6	13.5	14.4	14.0	14.2
C. Assigned - Targeted Support for School Progress(TSSP)	7.6	7.6	3.8	0	0
D. Assigned – Textbooks	7.0	14.0	5.0	0	0
E. Assigned - One Time Mandates for Board Priorities			16.1	16.1	16.1
F. Reserve for deficit spending and TSSP (Future Years)	23.0	20.9	7.8	7.0	0
G. Unappropriated Ending Fund Balance	\$ 15.2	\$ -0-	\$ -0-	\$ -0-	\$ -0-

Multi Year Projections Restricted General Fund



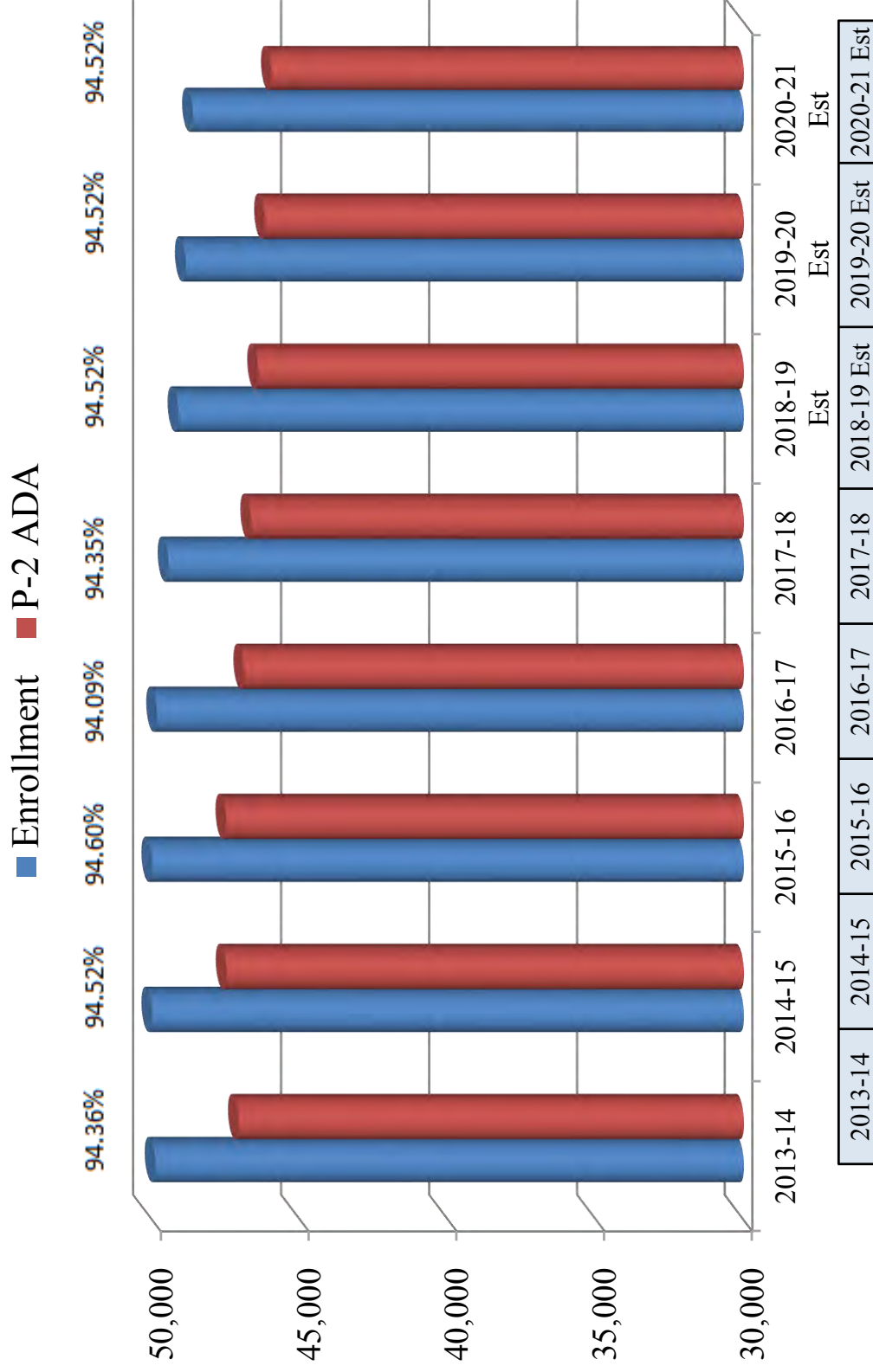
	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
1. Total Revenues	\$173.9	\$188.9	\$184.3	\$183.9	\$185.8
2. Expenditures, Transfers, and Interfund Transfers	169.0	184.1	208.9	190.5	194.1
3. Excess/(Deficit) Revenues Less Expenditures	4.9	4.8	(24.6)	(6.6)	(8.3)
4. Beginning Fund Balance	31.0	35.9	40.6	16.0	9.4
5. Audit Adjustment/Restatement	-0-	(0.1)	-0-	-0-	-0-
6. Ending Fund Balance	35.9	40.6	16.0	9.4	1.1
Components of the Ending Fund Balance:					
A. Reserve for Economic Uncertainties	\$35.9	\$40.6	\$16.0	\$9.4	\$1.1

Multi-Year Projection Assumptions

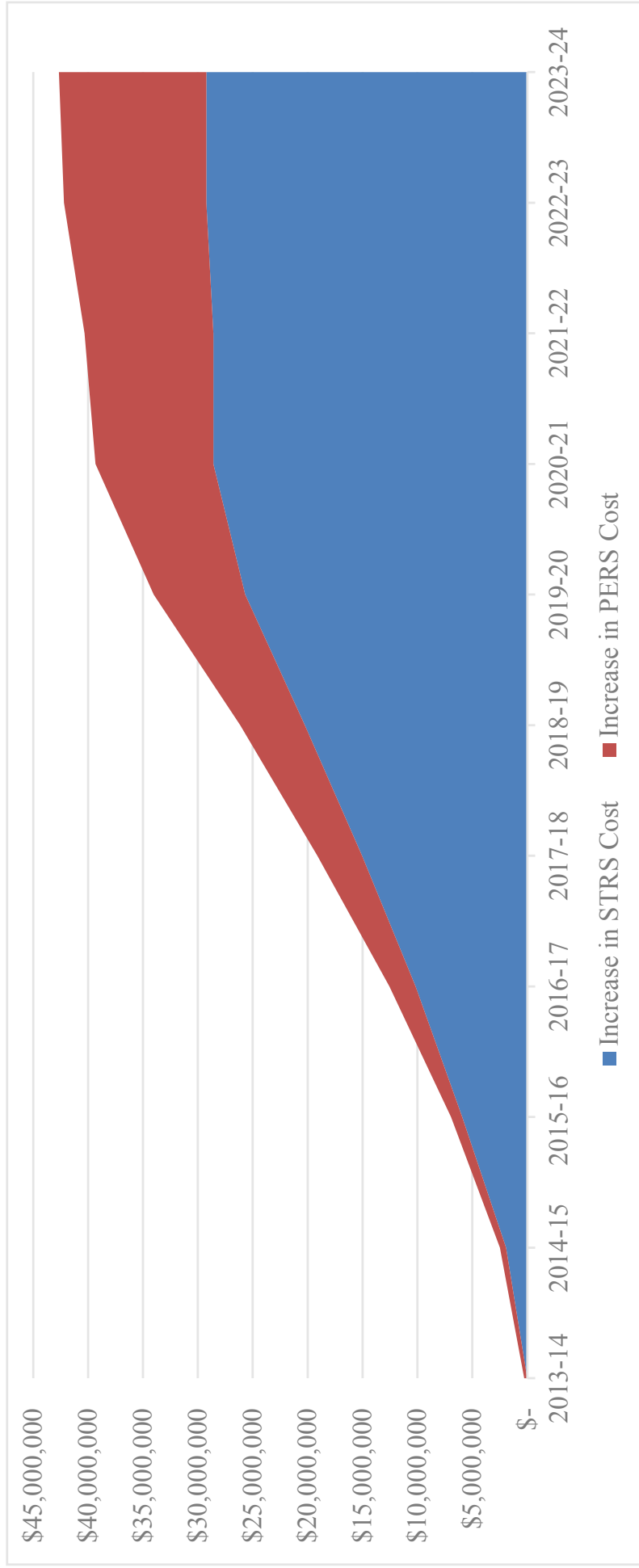
*Making
Hope
Happen*

	Actuals 2016-2017	Estimated Actuals 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
1. COLA	1.02%	1.56%	3.0%	2.57%	2.67%
2. Enrollment - CBEDS	49,840	49,451	49,116	48,870	48,626
3. ADA P-2	46,894	46,660	46,426	46,194	45,963
4. ADA to Enrollment Percentage	94.09%	94.36 %	94.52%	94.52%	94.52%
5. Projected Gap Funding	56.07%	45.17%	100.0%	100.0%	100.0%
6. Unduplicated Percentage	90.51%	90.15%	89.96%	90.34%	90.34%
7. Projected Gap Funding Amount Above Prior Year	\$ 30,682,905	\$ 7,866,544	\$ 29,023,973	\$ 11,698,155	\$ 11,464,833
8. Total LCFF Revenue Projections	\$ 502,936,329	\$ 510,802,873	\$539,826,846	\$ 551,525,001	\$ 562,989,834
9. Health and Welfare Increase	5.0% / \$3.4M	6.23% / \$3.6M	6.5% / \$3.8M	11% / \$6.8M	9% / \$6.4M
10. PERS/STRS Increases over prior year	\$ 5,613,094	\$ 6,557,926	\$ 7,030,675	\$ 7,877,922	\$ 5,303,458
11. Required Contribution to Routine Repair & Maint.		\$ -0-	\$4.0M	(\$0.7M)	\$0.4

ADA to Enrollment Trending



SBCUSD's Actual and Projected STRS and PERS Increases



Projected Increases in LCFF Funding Compared to Increases in Salary Related Expenditures

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Cumulative Totals
Increases in LCFF Revenue	\$ 7,866,544	\$ 29,023,973	\$ 11,698,155	\$ 11,464,833	\$12,940,792	\$ 72,994,297
	 <u>Salary Related Expenditure Increases</u> 					
Step and Column	5,376,755	5,453,080	5,617,646	5,683,522	5,786,616	27,917,619
PERS/STRS	6,557,926	7,030,675	7,877,922	5,308,211	996,379	27,771,113
Health & Welfare	3,374,979	3,641,017	6,749,175	6,383,199	6,978,700	27,127,569
Contributions - Special Education (including Transportation)	4,330,851	5,657,678	4,069,342	3,900,980	4,152,718	22,111,569
Total Increases	\$19,640,511	\$21,782,450	\$24,314,085	\$21,275,912	\$17,914,413	\$104,927,371
Expenditure Increases in Excess of LCFF Funding Increases	(\$11,773,967)	\$7,241,523	(\$12,615,930)	(\$9,811,079)	(\$4,973,621)	(\$31,933,074)

2015-2016 Average Unrestricted General Fund Net Ending Balances as a Percentage of Total General Fund Expenditures

District Reserves by District Type (Due in large part to One Time Mandate Funding)		Change from Prior Year
Elementary School Districts	21.54%	2.58%
High School Districts	17.19%	2.33%
Unified School Districts	16.45%	3.38%
SBCUSD	8.6%	3.8%

Source: School Services of California Inc. May 2018

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)**

		ESTIMATED ACTUALS FY 2017-2018			BUDGET FY 2018-2019		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	508,603,776	0	508,603,776	537,819,675	0	537,819,675
8100-8299	Federal Revenue	2,704,848	52,842,558	55,547,406	2,275,000	48,167,057	50,442,057
8300-8599	Other State Revenue	16,097,809	73,538,969	89,636,779	25,071,916	65,507,246	90,579,163
8600-8799	Other Local Revenue	5,071,073	4,002,161	9,073,234	5,215,699	993,759	6,209,458
	Total Revenues:	532,477,507	130,383,688	662,861,194	570,382,290	114,668,062	685,050,353
1000-1999	Certificated Salaries	228,521,530	60,434,809	288,956,339	230,802,355	60,769,810	291,572,165
2000-2999	Classified Salaries	63,094,433	21,167,201	84,261,634	64,512,378	24,799,897	89,312,275
3000-3999	Employee Benefits	106,426,247	50,573,049	156,999,295	120,017,104	56,616,440	176,633,544
4000-4999	Books and Supplies	20,697,323	15,413,775	36,111,098	28,837,820	12,339,040	41,176,861
5000-5999	Services, Other Operating Expenses	69,630,375	25,825,752	95,456,127	68,768,351	28,745,717	97,514,067
6000-6999	Capital Outlay	2,329,148	6,263,974	8,593,122	2,033,379	20,776,710	22,810,089
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	99,399	526,004	625,403	135,526	592,145	727,671
7300-7399	Transfers of Indirect/Direct Support Costs	(5,682,592)	3,957,178	(1,725,414)	(6,335,836)	4,246,162	(2,089,674)
	Total Expenditures:	485,115,862	184,161,742	669,277,604	508,771,078	208,885,921	717,656,999
	Excess (Deficiency) of Revenues Over Expenditures:	47,361,645	(53,778,054)	(6,416,409)	61,611,212	(94,217,858)	(32,606,646)
8900-8929	Interfund Transfers In	0	0	0	0	0	0
7600-7629	Interfund Transfers Out	1,397,716	0	1,397,716	885,663	0	885,663
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(58,566,424)	58,566,424	0	(69,627,491)	69,627,491	0
	Total Other Financing Sources/Uses:	(59,964,140)	58,566,424	(1,397,716)	(70,513,154)	69,627,491	(885,663)
	Net Increase (Decrease) in Fund Balance:	(12,602,495)	4,788,370	(7,814,125)	(8,901,942)	(24,590,367)	(33,492,309)
	Beginning Fund Balance:	66,123,392	35,880,352	102,003,744	56,352,414	40,562,947	96,915,361
	Audit Adjustment/Other Restatements	2,831,518	(105,775)	2,725,743			
	Ending Fund Balance:	56,352,414	40,562,947	96,915,361	47,450,472	15,972,580	63,423,052
	Required Reserves:	56,352,414	40,562,947	96,915,361	47,450,472	15,972,580	63,423,052
	Total Available:	0	0	0	0	0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND (11)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	972,023	1,131,811
8300-8599	Other State Revenue	270,954	327,667
8600-8799	Other Local Revenue	7,000,785	7,019,521
Total Revenues:		8,243,762	8,478,999
1000-1999	Certificated Salaries	3,602,796	3,615,857
2000-2999	Classified Salaries	1,586,891	1,452,929
3000-3999	Employee Benefits	2,017,565	2,343,451
4000-4999	Books and Supplies	327,678	362,509
5000-5999	Services, Other Operating Expenses	444,665	429,539
6000-6999	Capital Outlay	1,480	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	262,687	274,714
Total Expenditures:		8,243,762	8,478,999
Excess (Deficiency) of Revenues Over Expenditures:		0	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		352,920	918,296
Audit Adjustments:		565,376	
Ending Fund Balance:		918,296	918,296
Required Reserves:		777,781	777,781
Total Available:		140,515	140,515

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND (12)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	559,123	559,124
8300-8599	Other State Revenue	10,236,026	10,972,872
8600-8799	Other Local Revenue	216,162	105,160
Total Revenues:		11,011,311	11,637,156
1000-1999	Certificated Salaries	3,831,264	3,621,160
2000-2999	Classified Salaries	3,347,836	3,291,219
3000-3999	Employee Benefits	2,961,222	3,333,750
4000-4999	Books and Supplies	1,210,696	1,268,502
5000-5999	Services, Other Operating Expenses	450,801	490,974
6000-6999	Capital Outlay	375,936	11,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	231,272	506,215
Total Expenditures:		12,409,027	12,522,819
Excess (Deficiency) of Revenues Over Expenditures:		(1,397,716)	(885,663)
8900-8929	Interfund Transfers In	1,397,716	885,663
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		1,397,716	885,663
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		18,934	18,934
Ending Fund Balance:		18,934	18,934
Required Reserves:		18,934	18,934
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

Deferred Maintenance FUND (14)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	2,007,171	2,007,171
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	11,513	9,500
Total Revenues:		2,018,684	2,016,671
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	2,001,356	2,014,684
6000-6999	Capital Outlay	6,000	6,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		2,007,356	2,020,684
Excess (Deficiency) of Revenues Over Expenditures:		11,328	(4,013)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		11,328	(4,013)
Beginning Fund Balance:		13,698	25,026
Ending Fund Balance:		25,026	21,013
Required Reserves:		0	0
Total Available:		25,026	21,013

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BUILDING FUND (21)			
Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	533,067	325,352
Total Revenues:		533,067	325,352
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	67,333	57,589
3000-3999	Employee Benefits	28,449	25,983
4000-4999	Books and Supplies	3,097	0
5000-5999	Services, Other Operating Expenses	22,157,043	837,036
6000-6999	Capital Outlay	7,680,966	50,241,050
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	8,415,788	13,337
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		38,352,676	51,174,995
Excess (Deficiency) of Revenues Over Expenditures:		(37,819,609)	(50,849,643)
8900-8929	Interfund Transfers In	70	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	52,635,000	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		52,635,070	0
Net Increase (Decrease) in Fund Balance:		14,815,461	(50,849,643)
Beginning Fund Balance:		36,107,096	54,900,516
Audit Adjustments:		3,977,959	
Ending Fund Balance:		54,900,516	4,050,873
Required Reserves:		64	64
Total Available:		54,900,451	4,050,808

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAPITAL FACILITIES FUND (25)			
Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	1,682,416	1,949,457
Total Revenues:		1,682,416	1,949,457
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	4,799	0
3000-3999	Employee Benefits	2,194	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	66,727	24,000
6000-6999	Capital Outlay	4,592,192	9,312,419
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		4,665,912	9,336,419
Excess (Deficiency) of Revenues Over Expenditures:		(2,983,496)	(7,386,962)
8900-8929	Interfund Transfers In	67	0
7600-7629	Interfund Transfers Out	(4,900,073)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(4,900,005)	0
Net Increase (Decrease) in Fund Balance:		(7,883,502)	(7,386,962)
Beginning Fund Balance:		15,270,463	7,563,824
Audit Adjustments:		176,863	
Ending Fund Balance:		7,563,824	176,863
Required Reserves:		7,563,824	176,863
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SCHOOL FACILITIES AID PROGRAM (35)			
Object Code		Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	362,881	311,814
Total Revenues:		362,881	311,814
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	47,952	27,804,078
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		47,952	27,804,078
Excess (Deficiency) of Revenues Over Expenditures:		314,929	(27,492,264)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	(3,116,641)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(3,116,641)	0
Net Increase (Decrease) in Fund Balance:		(2,801,713)	(27,492,264)
Beginning Fund Balance:		30,293,977	27,492,264
Ending Fund Balance:		27,492,264	0
Required Reserves:		27,492,264	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND (40)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	106,280	27,465
Total Revenues:		106,280	27,465
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	198,166	341,135
6000-6999	Capital Outlay	1,351,211	9,598,340
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,549,377	9,939,475
Excess (Deficiency) of Revenues Over Expenditures:		(1,443,097)	(9,912,011)
8900-8929	Interfund Transfers In	8,016,641	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		8,016,641	0
Net Increase (Decrease) in Fund Balance:		6,573,544	(9,912,011)
Beginning Fund Balance:		3,338,467	9,912,011
Ending Fund Balance:		9,912,011	0
Required Reserves:		9,912,011	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BOND INTEREST AND REDEMPTION FUND (51)			
Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	115,358	115,358
8600-8799	Other Local Revenue	12,438,583	12,438,583
Total Revenues:		12,553,941	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,327,491	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,327,491	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(2,773,550)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,773,550)	(2,773,550)
Beginning Fund Balance:		16,959,744	14,186,194
Ending Fund Balance:		14,186,194	11,412,644
Required Reserves:		14,186,194	11,412,644
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
CAFETERIA ENTERPRISE FUND (61)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	29,054,909	29,513,618
8300-8599	Other State Revenue	2,047,436	2,010,751
8600-8799	Other Local Revenue	1,481,380	1,555,391
Total Revenues:		32,583,725	33,079,760
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	10,395,253	10,973,746
3000-3999	Employee Benefits	6,479,095	5,230,978
4000-4999	Books and Supplies	13,175,194	14,503,515
5000-5999	Services, Other Operating Expenses	507,598	307,629
6000-6999	Capital Outlay	795,130	758,142
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	1,231,455	1,308,745
Total Expenditures:		32,583,725	33,082,755
Excess (Deficiency) of Revenues Over Expenditures:		0	(2,995)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	(2,995)
Beginning Fund Balance:		10,422,651	10,422,651
Ending Fund Balance:		10,422,651	10,419,656
Required Reserves:		19,365,558	19,362,563
Total Available:		(8,942,907)	(8,942,907)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND (67)

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	14,541,295	17,081,558
Total Revenues:		14,541,295	17,081,558
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	538,105	530,683
3000-3999	Employee Benefits	230,768	260,241
4000-4999	Books and Supplies	21,476	25,795
5000-5999	Services, Other Operating Expenses	22,833,748	16,967,509
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		23,624,098	17,784,229
Excess (Deficiency) of Revenues Over Expenditures:		(9,082,803)	(702,671)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(9,082,803)	(702,671)
Beginning Fund Balance:		28,322,403	19,239,600
Audit Adjustments:			
Ending Fund Balance:		19,239,600	18,536,929
Required Reserves:		19,239,600	18,536,929
Total Available:		0	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
FOUNDATION TRUST FUND (73)**

Object Code	Description	Estimated Actuals FY 2017-2018	Budget FY 2018-2019
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,000	4,000
Total Revenues:		2,000	4,000
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,248	2,400
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,248	2,400
Excess (Deficiency) of Revenues Over Expenditures:		752	1,600
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		752	1,600
Beginning Fund Balance:		397,261	398,013
Ending Fund Balance:		398,013	399,613
Required Reserves:		398,013	399,613
Total Available:		0	0

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	508,603,776.00	0.00	508,603,776.00	537,819,675.00	0.00	537,819,675.00	5.7%
2) Federal Revenue		8100-8299	2,704,848.00	52,842,557.86	55,547,405.86	2,275,000.00	48,167,057.10	50,442,057.10	-9.2%
3) Other State Revenue		8300-8599	16,097,809.46	73,538,969.13	89,636,778.59	25,071,916.46	65,507,246.29	90,579,162.75	1.1%
4) Other Local Revenue		8600-8799	5,071,073.04	4,002,160.87	9,073,233.91	5,215,698.78	993,759.00	6,209,457.78	-31.6%
5) TOTAL REVENUES			532,477,506.50	130,383,687.86	662,861,194.36	570,382,290.24	114,668,062.39	685,050,352.63	3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	228,521,529.50	60,434,809.30	288,956,338.80	230,802,355.11	60,769,809.66	291,572,164.77	0.9%
2) Classified Salaries		2000-2999	63,094,433.04	21,167,200.67	84,261,633.71	64,512,377.93	24,799,897.28	89,312,275.21	6.0%
3) Employee Benefits		3000-3999	106,426,246.50	50,573,048.66	156,999,295.16	120,017,104.24	56,616,440.14	176,633,544.38	12.5%
4) Books and Supplies		4000-4999	20,697,323.48	15,413,775.01	36,111,098.49	28,837,820.07	12,339,040.46	41,176,860.53	14.0%
5) Services and Other Operating Expenditures		5000-5999	69,630,374.80	25,825,752.02	95,456,126.82	68,768,350.84	28,745,716.56	97,514,067.40	2.2%
6) Capital Outlay		6000-6999	2,329,147.97	6,263,973.89	8,593,121.86	2,033,379.14	20,776,710.10	22,810,089.24	165.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	99,398.87	526,004.00	625,402.87	135,526.32	592,145.00	727,671.32	16.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,682,592.42)	3,957,178.42	(1,725,414.00)	(6,335,835.60)	4,246,161.60	(2,089,674.00)	21.1%
9) TOTAL EXPENDITURES			485,115,861.74	184,161,741.97	669,277,603.71	508,771,078.05	208,885,920.80	717,656,998.85	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			47,361,644.76	(53,778,054.11)	(6,416,409.35)	61,611,212.19	(94,217,858.41)	(32,606,646.22)	408.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,397,715.95	0.00	1,397,715.95	885,663.04	0.00	885,663.04	-36.6%
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	(58,566,423.89)	58,566,423.89	0.00	(69,627,491.21)	69,627,491.21	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(59,964,139.84)	58,566,423.89	(1,397,715.95)	(70,513,154.25)	69,627,491.21	(885,663.04)	-36.6%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,602,495.08)	4,788,369.78	(7,814,125.30)	(8,901,942.06)	(24,590,367.20)	(33,492,309.26)	328.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	66,123,391.98	35,880,351.80	102,003,743.78	56,352,414.50	40,562,946.98	96,915,361.48	-5.0%
b) Audit Adjustments		9793	2,725,743.00	0.00	2,725,743.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			68,849,134.98	35,880,351.80	104,729,486.78	56,352,414.50	40,562,946.98	96,915,361.48	-7.5%
d) Other Restatements		9795	105,774.60	(105,774.60)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,954,909.58	35,774,577.20	104,729,486.78	56,352,414.50	40,562,946.98	96,915,361.48	-7.5%
2) Ending Balance, June 30 (E + F1e)			56,352,414.50	40,562,946.98	96,915,361.48	47,450,472.44	15,972,579.78	63,423,052.22	-34.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	102,339.39	0.00	102,339.39	102,339.39	0.00	102,339.39	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,562,946.98	40,562,946.98	0.00	15,972,579.78	15,972,579.78	-60.6%
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	42,590,075.11	0.00	42,590,075.11	32,738,133.05	0.00	32,738,133.05	-23.1%
Textbooks	0000	9780				5,000,000.00		5,000,000.00	
TSSP	0000	9780				3,800,000.00		3,800,000.00	
One Time Mandate funding	0000	9780				16,098,000.00		16,098,000.00	
Reserve for Deficit Spending	0000	9780				7,840,133.05		7,840,133.05	
Textbook Adoption	0000	9780	14,000,000.00		14,000,000.00				
TSSP	0000	9780	7,600,000.00		7,600,000.00				
Deficit Spending	0000	9780	20,990,075.11		20,990,075.11				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,450,000.00	0.00	13,450,000.00	14,400,000.00	0.00	14,400,000.00	7.1%
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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	90,595,633.97	42,494,759.98	133,090,393.95			
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	210,000.00	0.00	210,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	3,656,688.00	1,824,131.00	5,480,819.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,970,902.48	0.00	1,970,902.48			
6) Stores		9320	102,339.39	0.00	102,339.39			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			96,535,563.84	44,318,890.98	140,854,454.82			
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	40,039,000.00	3,755,944.00	43,794,944.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	91,952.34	0.00	91,952.34			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	52,197.00	0.00	52,197.00			
6) TOTAL, LIABILITIES			40,183,149.34	3,755,944.00	43,939,093.34			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			56,352,414.50	40,562,946.98	96,915,361.48				

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	415,001,380.00		415,001,380.00	454,869,584.00	0.00	454,869,584.00	9.6%
Education Protection Account State Aid - Current Year		8012	58,851,403.00	0.00	58,851,403.00	59,863,410.00	0.00	59,863,410.00	1.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	294,139.00	0.00	294,139.00	294,139.00	0.00	294,139.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	30,382,431.00	0.00	30,382,431.00	30,382,431.00	0.00	30,382,431.00	0.0%
Unsecured Roll Taxes		8042	1,044,622.00	0.00	1,044,622.00	1,044,622.00	0.00	1,044,622.00	0.0%
Prior Years' Taxes		8043	39,280.00	0.00	39,280.00	39,280.00	0.00	39,280.00	0.0%
Supplemental Taxes		8044	1,141,510.00	0.00	1,141,510.00	1,141,510.00	0.00	1,141,510.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,810,590.00)	0.00	(6,810,590.00)	(6,810,590.00)	0.00	(6,810,590.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,514,839.00	0.00	12,514,839.00	857,412.00	0.00	857,412.00	-93.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			512,459,014.00	0.00	512,459,014.00	541,681,798.00	0.00	541,681,798.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,848,067.00)	0.00	(1,848,067.00)	(1,854,952.00)	0.00	(1,854,952.00)	0.4%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	508,603,776.00	0.00	508,603,776.00	537,819,675.00	0.00	537,819,675.00	5.7%
TOTAL, LCFF SOURCES									
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	9,305,405.00	9,305,405.00	0.00	9,305,405.00	9,305,405.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,263,418.00	1,263,418.00	0.00	1,326,436.00	1,326,436.00	5.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		33,943,664.63	33,943,664.63		28,459,561.00	28,459,561.00	-16.2%
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		2,295,555.34	2,295,555.34		3,156,944.97	3,156,944.97	37.5%
Title III, Part A, Immigrant Education Program	4201	8290		62,167.95	62,167.95		48,797.00	48,797.00	-21.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,351,909.87	1,351,909.87		1,266,441.00	1,266,441.00	-6.3%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		2,234,495.39	2,234,495.39		2,221,900.00	2,221,900.00	-0.6%
Career and Technical Education	3500-3599	8290		648,020.00	648,020.00		648,020.00	648,020.00	0.0%
All Other Federal Revenue	All Other	8290	2,704,848.00	1,737,921.68	4,442,769.68	2,275,000.00	1,733,552.13	4,008,552.13	-9.8%
TOTAL, FEDERAL REVENUE			2,704,848.00	52,842,557.86	55,547,405.86	2,275,000.00	48,167,057.10	50,442,057.10	-9.2%
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		25,596,108.00	25,596,108.00		26,289,762.00	26,289,762.00	2.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	13,026.38	487,649.00	500,675.38	0.00	487,649.00	487,649.00	-2.6%
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	8,680,684.00	0.00	8,680,684.00	17,870,996.00	0.00	17,870,996.00	105.9%
Lottery - Unrestricted and Instructional Materials		8560	7,206,732.36	2,369,336.54	9,576,068.90	7,150,920.46	2,350,987.55	9,501,908.01	-0.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,469,988.55	9,469,988.55		9,426,587.74	9,426,587.74	-0.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		7,649,556.00	7,649,556.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,576,664.00	1,576,664.00		1,720,411.00	1,720,411.00	9.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	197,366.72	26,389,667.04	26,587,033.76	50,000.00	25,231,849.00	25,281,849.00	-4.9%
TOTAL, OTHER STATE REVENUE			16,097,809.46	73,538,969.13	89,636,778.59	25,071,916.46	65,507,246.29	90,579,162.75	1.1%

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)	
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	2,573,553.38	2,573,553.38	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	68,170.00	0.00	68,170.00	60,000.00	0.00	60,000.00	-12.0%
Interest		8660	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	105,252.78	0.00	105,252.78	New
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,802,903.04	437,649.49	4,240,552.53	3,850,446.00	0.00	3,850,446.00	-9.2%
Tuition		8710	0.00	990,958.00	990,958.00	0.00	993,759.00	993,759.00	0.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			5,071,073.04	4,002,160.87	9,073,233.91	5,215,698.78	993,759.00	6,209,457.78	-31.6%
TOTAL, REVENUES			532,477,506.50	130,383,687.86	662,861,194.36	570,382,290.24	114,668,062.39	685,050,352.63	3.3%

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	182,614,020.26	40,545,136.40	223,159,156.66	178,233,214.23	37,702,150.76	215,935,364.99	-3.2%
Certificated Pupil Support Salaries		1200	15,081,974.26	11,089,035.86	26,171,010.12	16,020,452.86	12,367,451.12	28,387,903.98	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	19,243,123.24	3,292,706.70	22,535,829.94	21,658,373.18	3,261,078.81	24,919,451.99	10.6%
Other Certificated Salaries		1900	11,582,411.74	5,507,930.34	17,090,342.08	14,890,314.84	7,439,128.97	22,329,443.81	30.7%
TOTAL CERTIFICATED SALARIES			228,521,529.50	60,434,809.30	288,956,338.80	230,802,355.11	60,769,809.66	291,572,164.77	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,989,967.20	10,041,501.12	15,031,468.32	2,514,013.73	12,519,648.53	15,033,662.26	0.0%
Classified Support Salaries		2200	21,236,224.55	6,062,384.08	27,298,608.63	20,963,226.27	6,932,023.90	27,895,250.17	2.2%
Classified Supervisors' and Administrators' Salaries		2300	5,272,537.93	973,721.00	6,246,258.93	5,506,199.52	1,049,087.00	6,555,286.52	4.9%
Clerical, Technical and Office Salaries		2400	26,398,882.64	2,433,164.07	28,832,046.71	29,500,556.99	2,308,468.97	31,809,025.96	10.3%
Other Classified Salaries		2900	5,196,820.72	1,656,430.40	6,853,251.12	6,028,381.42	1,990,668.88	8,019,050.30	17.0%
TOTAL CLASSIFIED SALARIES			63,094,433.04	21,167,200.67	84,261,633.71	64,512,377.93	24,799,897.28	89,312,275.21	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	32,923,061.17	29,779,204.01	62,702,265.18	36,630,944.45	30,619,067.54	67,250,011.99	7.3%
PERS		3201-3202	9,904,254.92	3,119,432.19	13,023,687.11	12,054,940.42	4,962,685.94	17,017,626.36	30.7%
OASDI/Medicare/Alternative		3301-3302	7,517,765.61	2,661,788.83	10,179,554.44	8,465,198.54	2,992,392.13	11,457,590.67	12.6%
Health and Welfare Benefits		3401-3402	45,291,055.49	11,950,886.77	57,241,942.26	50,070,276.08	14,431,112.98	64,501,389.06	12.7%
Unemployment Insurance		3501-3502	152,470.94	46,655.14	199,126.08	162,560.19	42,813.56	205,373.75	3.1%
Workers' Compensation		3601-3602	4,776,404.19	1,372,896.17	6,149,300.36	6,018,682.52	1,712,239.44	7,730,921.96	25.7%
OPEB, Allocated		3701-3702	2,594,964.69	733,160.33	3,328,125.02	2,929,896.26	822,998.91	3,752,895.17	12.8%
OPEB, Active Employees		3751-3752	3,235,573.49	909,025.22	4,144,598.71	3,653,909.78	1,033,129.64	4,687,039.42	13.1%
Other Employee Benefits		3901-3902	30,696.00	0.00	30,696.00	30,696.00	0.00	30,696.00	0.0%
TOTAL EMPLOYEE BENEFITS			106,426,246.50	50,573,048.66	156,999,295.16	120,017,104.24	56,616,440.14	176,633,544.38	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,014,692.20	75,188.70	1,089,880.90	15,039,642.00	2,382,987.55	17,422,629.55	1498.6%
Books and Other Reference Materials		4200	1,440,943.16	370,179.23	1,811,122.39	457,672.58	249,768.06	707,440.64	-60.9%
Materials and Supplies		4300	14,032,455.77	12,085,722.72	26,118,178.49	10,528,061.19	7,785,821.85	18,313,883.04	-29.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	4,209,232.35	2,882,684.36	7,091,916.71	2,812,444.30	1,920,463.00	4,732,907.30	-33.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			20,697,323.48	15,413,775.01	36,111,098.49	28,837,820.07	12,339,040.46	41,176,860.53	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	25,166,345.59	13,431,810.93	38,598,156.52	25,989,252.99	12,617,127.85	38,606,380.84	0.0%
Travel and Conferences		5200	1,744,383.25	1,419,520.85	3,163,904.10	2,467,413.17	1,799,197.52	4,266,610.69	34.9%
Dues and Memberships		5300	155,707.09	11,155.28	166,862.37	166,473.01	127,100.00	293,573.01	75.9%
Insurance		5400 - 5450	2,893,328.16	0.00	2,893,328.16	2,613,600.00	0.00	2,613,600.00	-9.7%
Operations and Housekeeping Services		5500	13,219,282.58	5,608.00	13,224,890.58	13,762,567.00	5,650.00	13,768,217.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,959,405.10	3,076,525.98	5,035,931.08	2,602,474.79	4,386,897.61	6,989,372.40	38.8%
Transfers of Direct Costs		5710	(495,925.76)	495,925.76	0.00	(256,074.99)	256,074.99	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	339,700.79	(74,529.17)	265,171.62	363,014.18	(46,613.02)	316,401.16	19.3%
Professional/Consulting Services and Operating Expenditures		5800	19,701,556.73	7,400,292.25	27,101,848.98	15,972,746.54	9,557,151.61	25,529,898.15	-5.8%
Communications		5900	4,946,591.27	59,442.14	5,006,033.41	5,086,884.15	43,130.00	5,130,014.15	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,630,374.80	25,825,752.02	95,456,126.82	68,768,350.84	28,745,716.56	97,514,067.40	2.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	264,663.00	264,663.00	0.00	1,461,248.92	1,461,248.92	452.1%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	553,301.07	5,083,974.35	5,637,275.42	594,912.79	18,703,461.18	19,298,373.97	242.3%
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	1,757,960.30	878,275.54	2,636,235.84	1,230,260.35	562,000.00	1,792,260.35	-32.0%
Equipment Replacement		6500	17,886.60	37,061.00	54,947.60	200,900.00	50,000.00	250,900.00	356.6%
TOTAL, CAPITAL OUTLAY			2,329,147.97	6,263,973.89	8,593,121.86	2,033,379.14	20,776,710.10	22,810,089.24	165.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	99,398.87	0.00	99,398.87	135,526.32	0.00	135,526.32	36.3%
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		526,004.00	526,004.00		592,145.00	592,145.00	12.6%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			99,398.87	526,004.00	625,402.87	135,526.32	592,145.00	727,671.32	16.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,957,178.42)	3,957,178.42	0.00	(4,246,161.60)	4,246,161.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,725,414.00)	0.00	(1,725,414.00)	(2,089,674.00)	0.00	(2,089,674.00)	21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,682,592.42)	3,957,178.42	(1,725,414.00)	(6,335,835.60)	4,246,161.60	(2,089,674.00)	21.1%
TOTAL, EXPENDITURES			485,115,861.74	184,161,741.97	669,277,603.71	508,771,078.05	208,885,920.80	717,656,998.85	7.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,397,715.95	0.00	1,397,715.95	885,663.04	0.00	885,663.04	-36.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,397,715.95	0.00	1,397,715.95	885,663.04	0.00	885,663.04	-36.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			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	(58,566,423.89)	58,566,423.89	0.00	(69,627,491.21)	69,627,491.21	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			(58,566,423.89)	58,566,423.89	0.00	(69,627,491.21)	69,627,491.21	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,964,139.84)	58,566,423.89	(1,397,715.95)	(70,513,154.25)	69,627,491.21	(885,663.04)	-36.6%

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	972,023.00	1,131,811.00	16.4%
3) Other State Revenue		8300-8599	270,954.00	327,667.00	20.9%
4) Other Local Revenue		8600-8799	7,000,784.89	7,019,521.00	0.3%
5) TOTAL, REVENUES			8,243,761.89	8,478,999.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,602,795.85	3,615,856.91	0.4%
2) Classified Salaries		2000-2999	1,586,891.00	1,452,928.68	-8.4%
3) Employee Benefits		3000-3999	2,017,565.14	2,343,450.95	16.2%
4) Books and Supplies		4000-4999	327,677.89	362,509.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	444,665.00	429,539.46	-3.4%
6) Capital Outlay		6000-6999	1,480.00	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	262,687.00	274,714.00	4.6%
9) TOTAL, EXPENDITURES			8,243,761.88	8,478,999.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.01	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)			0.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	352,919.84	918,295.85	160.2%
b) Audit Adjustments		9793	565,376.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			918,295.84	918,295.85	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,295.84	918,295.85	0.0%
2) Ending Balance, June 30 (E + F1e)			918,295.85	918,295.85	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	777,780.57	777,780.57	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	140,515.28	140,515.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	847,769.85		
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	574,384.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,422,153.85		
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	503,858.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			503,858.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			918,295.85		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	972,023.00	1,131,811.00	16.4%
TOTAL, FEDERAL REVENUE			972,023.00	1,131,811.00	16.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	81,420.00	54,814.00	-32.7%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	189,534.00	272,853.00	44.0%
TOTAL, OTHER STATE REVENUE			270,954.00	327,667.00	20.9%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	6,780,955.89	6,784,521.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	219,829.00	235,000.00	6.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000,784.89	7,019,521.00	0.3%
TOTAL, REVENUES			8,243,761.89	8,478,999.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,780,775.85	2,565,886.31	-7.7%
Certificated Pupil Support Salaries		1200	179,344.00	191,220.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	543,541.00	558,726.00	2.8%
Other Certificated Salaries		1900	99,135.00	300,024.60	202.6%
TOTAL, CERTIFICATED SALARIES			3,602,795.85	3,615,856.91	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	99,706.00	110,026.00	10.4%
Classified Support Salaries		2200	384,110.00	301,904.00	-21.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,031,273.00	981,234.68	-4.9%
Other Classified Salaries		2900	71,802.00	59,764.00	-16.8%
TOTAL, CLASSIFIED SALARIES			1,586,891.00	1,452,928.68	-8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,133,576.15	554,402.09	-51.1%
PERS		3201-3202	12,429.00	292,269.72	2251.5%
OASDI/Medicare/Alternative		3301-3302	6,390.59	174,414.40	2629.2%
Health and Welfare Benefits		3401-3402	847,183.21	1,106,308.37	30.6%
Unemployment Insurance		3501-3502	220.35	2,533.56	1049.8%
Workers' Compensation		3601-3602	7,845.00	101,373.88	1192.2%
OPEB, Allocated		3701-3702	4,601.22	50,967.50	1007.7%
OPEB, Active Employees		3751-3752	5,319.62	61,181.43	1050.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,017,565.14	2,343,450.95	16.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	87,867.00	42,000.00	-52.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,701.89	320,509.00	114.1%
Noncapitalized Equipment		4400	90,109.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			327,677.89	362,509.00	10.6%

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	34,650.00	30,564.64	-11.8%
Dues and Memberships		5300	600.00	850.00	41.7%
Insurance		5400-5450	0.00	1,755.00	New
Operations and Housekeeping Services		5500	161,412.00	169,023.72	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,682.00	35,540.00	180.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	66,738.00	30,016.10	-55.0%
Professional/Consulting Services and Operating Expenditures		5800	152,085.00	138,380.00	-9.0%
Communications		5900	16,498.00	23,410.00	41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			444,665.00	429,539.46	-3.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,480.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,480.00	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	262,687.00	274,714.00	4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			262,687.00	274,714.00	4.6%
TOTAL, EXPENDITURES			8,243,761.88	8,478,999.00	2.9%

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

Description	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	559,122.51	559,124.00	0.0%
3) Other State Revenue		8300-8599	10,236,026.38	10,972,872.00	7.2%
4) Other Local Revenue		8600-8799	216,162.00	105,160.00	-51.4%
5) TOTAL, REVENUES			11,011,310.89	11,637,156.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,831,264.00	3,621,160.00	-5.5%
2) Classified Salaries		2000-2999	3,347,835.99	3,291,218.58	-1.7%
3) Employee Benefits		3000-3999	2,961,222.00	3,333,749.98	12.6%
4) Books and Supplies		4000-4999	1,210,696.19	1,268,501.79	4.8%
5) Services and Other Operating Expenditures		5000-5999	450,800.94	490,973.69	8.9%
6) Capital Outlay		6000-6999	375,935.71	11,000.00	-97.1%
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	231,272.00	506,215.00	118.9%
9) TOTAL, EXPENDITURES			12,409,026.83	12,522,819.04	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,397,715.94)	(885,663.04)	-36.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,397,715.95	885,663.04	-36.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,397,715.95	885,663.04	-36.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,933.89	18,933.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,933.89	18,933.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,933.89	18,933.90	0.0%
2) Ending Balance, June 30 (E + F1e)			18,933.90	18,933.90	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	18,933.90	18,933.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	689,734.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,349.00		
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			758,083.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	739,150.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			739,150.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			18,933.90		

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	559,122.51	559,124.00	0.0%
TOTAL, FEDERAL REVENUE			559,122.51	559,124.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	10,197,557.48	10,952,872.00	7.4%
All Other State Revenue	All Other	8590	38,468.90	20,000.00	-48.0%
TOTAL, OTHER STATE REVENUE			10,236,026.38	10,972,872.00	7.2%
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	5,100.00	5,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	111,062.00	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			216,162.00	105,160.00	-51.4%
TOTAL, REVENUES			11,011,310.89	11,637,156.00	5.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,278,813.00	3,092,383.00	-5.7%
Certificated Pupil Support Salaries		1200	28,008.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	241,737.00	246,071.00	1.8%
Other Certificated Salaries		1900	282,706.00	282,706.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,831,264.00	3,621,160.00	-5.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,740,437.00	1,810,279.45	4.0%
Classified Support Salaries		2200	125,475.00	115,818.57	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	737,234.00	670,182.00	-9.1%
Other Classified Salaries		2900	744,689.99	694,938.56	-6.7%
TOTAL, CLASSIFIED SALARIES			3,347,835.99	3,291,218.58	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,595,727.87	488,564.00	-69.4%
PERS		3201-3202	1,544.19	692,871.00	44769.5%
OASDI/Medicare/Alternative		3301-3302	956.06	327,842.00	34190.9%
Health and Welfare Benefits		3401-3402	1,362,112.00	1,534,378.98	12.6%
Unemployment Insurance		3501-3502	21.10	3,460.00	16298.1%
Workers' Compensation		3601-3602	751.32	138,245.00	18300.3%
OPEB, Allocated		3701-3702	0.00	64,911.00	New
OPEB, Active Employees		3751-3752	109.46	83,478.00	76163.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,961,222.00	3,333,749.98	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,020.00	0.00	-100.0%
Materials and Supplies		4300	1,010,196.19	1,179,501.79	16.8%
Noncapitalized Equipment		4400	198,480.00	89,000.00	-55.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,210,696.19	1,268,501.79	4.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,121.00	21,080.00	89.6%
Dues and Memberships		5300	600.00	1,800.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,044.00	25,947.33	-52.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,741.00	37,100.00	216.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	159,428.54	195,303.36	22.5%
Professional/Consulting Services and Operating Expenditures		5800	213,852.40	200,000.00	-6.5%
Communications		5900	14.00	9,743.00	69492.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			450,800.94	490,973.69	8.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,784.00	0.00	-100.0%
Equipment		6400	364,151.71	11,000.00	-97.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			375,935.71	11,000.00	-97.1%
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	231,272.00	506,215.00	118.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			231,272.00	506,215.00	118.9%
TOTAL, EXPENDITURES			12,409,026.83	12,522,819.04	0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,397,715.95	885,663.04	-36.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,397,715.95	885,663.04	-36.6%
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)			1,397,715.95	885,663.04	-36.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,513.00	9,500.00	-17.5%
5) TOTAL, REVENUES			2,018,684.00	2,016,671.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,001,356.08	2,014,683.75	0.7%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,007,356.08	2,020,683.75	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,327.92	(4,012.75)	-135.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,327.92	(4,012.75)	-135.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,697.83	25,025.75	82.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,697.83	25,025.75	82.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,697.83	25,025.75	82.7%
2) Ending Balance, June 30 (E + F1e)			25,025.75	21,013.00	-16.0%
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	25,025.75	21,013.00	-16.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,675.75		
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	350.00		
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			25,025.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			25,025.75		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	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	11,513.00	9,500.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,513.00	9,500.00	-17.5%
TOTAL, REVENUES			2,018,684.00	2,016,671.00	-0.1%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000,356.08	2,013,683.75	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,001,356.08	2,014,683.75	0.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000.00	6,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	6,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,007,356.08	2,020,683.75	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	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	533,066.83	325,351.82	-39.0%
5) TOTAL, REVENUES			533,066.83	325,351.82	-39.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,332.97	57,589.00	-14.5%
3) Employee Benefits		3000-3999	28,448.98	25,983.00	-8.7%
4) Books and Supplies		4000-4999	3,096.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	22,157,043.07	837,036.00	-96.2%
6) Capital Outlay		6000-6999	7,680,965.52	50,241,050.30	554.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,415,788.34	13,336.65	-99.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,352,675.78	51,174,994.95	33.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,819,608.95)	(50,849,643.13)	34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,635,000.00	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			52,635,069.63	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)			14,815,460.68	(50,849,643.13)	-443.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,107,096.42	54,900,515.68	52.0%
b) Audit Adjustments		9793	3,977,958.58	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,085,055.00	54,900,515.68	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,085,055.00	54,900,515.68	37.0%
2) Ending Balance, June 30 (E + F1e)			54,900,515.68	4,050,872.55	-92.6%
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	64.38	64.38	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	54,900,451.30	4,050,808.17	-92.6%
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	69,028,517.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	221,998.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			69,250,515.68		
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	14,350,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,350,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			54,900,515.68		

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	533,066.83	325,351.82	-39.0%
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			533,066.83	325,351.82	-39.0%
TOTAL, REVENUES			533,066.83	325,351.82	-39.0%

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	48,541.05	41,533.00	-14.4%
Clerical, Technical and Office Salaries		2400	18,791.92	16,056.00	-14.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,332.97	57,589.00	-14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,612.54	10,194.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	5,099.16	4,407.00	-13.6%
Health and Welfare Benefits		3401-3402	9,991.21	8,903.00	-10.9%
Unemployment Insurance		3501-3502	33.31	29.00	-12.9%
Workers' Compensation		3601-3602	1,198.53	1,152.00	-3.9%
OPEB, Allocated		3701-3702	702.52	602.00	-14.3%
OPEB, Active Employees		3751-3752	811.71	696.00	-14.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,448.98	25,983.00	-8.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,096.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,096.90	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	0.00	-100.0%
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	6,700.57	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,579.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,125,463.50	837,036.00	-96.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,157,043.07	837,036.00	-96.2%
CAPITAL OUTLAY					
Land		6100	7,967.04	1,570,400.00	19611.2%
Land Improvements		6170	9,511.00	4,289,164.00	44996.9%
Buildings and Improvements of Buildings		6200	7,497,240.33	44,373,886.30	491.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	166,247.15	7,600.00	-95.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,680,965.52	50,241,050.30	554.1%
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	3,085,788.34	13,336.65	-99.6%
Other Debt Service - Principal		7439	5,330,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,415,788.34	13,336.65	-99.8%
TOTAL, EXPENDITURES			38,352,675.78	51,174,994.95	33.4%

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	69.63	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	52,635,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			52,635,000.00	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)			52,635,069.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,682,415.84	1,949,456.93	15.9%
5) TOTAL, REVENUES			1,682,415.84	1,949,456.93	15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,799.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,194.39	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,726.61	24,000.00	-64.0%
6) Capital Outlay		6000-6999	4,592,192.30	9,312,418.55	102.8%
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			4,665,912.30	9,336,418.55	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,983,496.46)	(7,386,961.62)	147.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67.31	0.00	-100.0%
b) Transfers Out		7600-7629	4,900,072.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,900,005.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,883,501.71)	(7,386,961.62)	-6.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,270,463.33	7,563,824.50	-50.5%
b) Audit Adjustments		9793	176,862.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,447,326.21	7,563,824.50	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,447,326.21	7,563,824.50	-51.0%
2) Ending Balance, June 30 (E + F1e)			7,563,824.50	176,862.88	-97.7%
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	7,563,824.50	176,862.88	-97.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,613,824.50		
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	1,200,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,813,824.50		
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	250,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,563,824.50		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,211.85	149,456.93	86.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,602,203.99	1,800,000.00	12.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,682,415.84	1,949,456.93	15.9%
TOTAL REVENUES			1,682,415.84	1,949,456.93	15.9%

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	3,461.04	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,337.96	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,799.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	745.37	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	341.69	0.00	-100.0%
Health and Welfare Benefits		3401-3402	911.69	0.00	-100.0%
Unemployment Insurance		3501-3502	2.21	0.00	-100.0%
Workers' Compensation		3601-3602	85.41	0.00	-100.0%
OPEB, Allocated		3701-3702	50.09	0.00	-100.0%
OPEB, Active Employees		3751-3752	57.93	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,194.39	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,726.61	24,000.00	-64.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,726.61	24,000.00	-64.0%
CAPITAL OUTLAY					
Land		6100	44,957.00	14,397.00	-68.0%
Land Improvements		6170	63,798.00	11,294.00	-82.3%
Buildings and Improvements of Buildings		6200	4,431,985.30	9,286,727.55	109.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	51,452.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,592,192.30	9,312,418.55	102.8%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,665,912.30	9,336,418.55	100.1%

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	67.31	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67.31	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,900,072.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,900,072.56	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,900,005.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	362,881.02	311,814.17	-14.1%
5) TOTAL REVENUES			362,881.02	311,814.17	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	47,952.43	27,804,078.48	57882.6%
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			47,952.43	27,804,078.48	57882.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314,928.59	(27,492,264.31)	-8829.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,116,641.15	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,116,641.15)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,801,712.56)	(27,492,264.31)	881.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,293,976.88	27,492,264.32	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,293,976.88	27,492,264.32	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,293,976.88	27,492,264.32	-9.2%
2) Ending Balance, June 30 (E + F1e)			27,492,264.32	0.01	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,492,264.32	0.01	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,492,264.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,492,264.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			27,492,264.32		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	314,527.40	311,814.17	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,353.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			362,881.02	311,814.17	-14.1%
TOTAL, REVENUES			362,881.02	311,814.17	-14.1%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,952.43	27,804,078.48	57882.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,952.43	27,804,078.48	57882.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			47,952.43	27,804,078.48	57882.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,116,641.15	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,116,641.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,116,641.15)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,280.20	27,464.74	-74.2%
5) TOTAL REVENUES			106,280.20	27,464.74	-74.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	198,166.12	341,135.00	72.1%
6) Capital Outlay		6000-6999	1,351,211.27	9,598,340.31	610.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,549,377.39	9,939,475.31	541.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,443,097.19)	(9,912,010.57)	586.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,016,641.15	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			8,016,641.15	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)			6,573,543.96	(9,912,010.57)	-250.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,466.61	9,912,010.57	196.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,466.61	9,912,010.57	196.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,466.61	9,912,010.57	196.9%
2) Ending Balance, June 30 (E + F1e)			9,912,010.57	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,912,010.57	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,986,010.57		
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	12,500.00		
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			9,998,510.57		
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	86,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			86,500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,912,010.57		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,280.20	27,464.74	-74.2%
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			106,280.20	27,464.74	-74.2%
TOTAL, REVENUES			106,280.20	27,464.74	-74.2%

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

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	80,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	686.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	117,480.12	341,135.00	190.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,166.12	341,135.00	72.1%
CAPITAL OUTLAY					
Land		6100	113,302.50	5,000.00	-95.6%
Land Improvements		6170	120,000.00	3,200.00	-97.3%
Buildings and Improvements of Buildings		6200	1,069,512.51	9,590,140.31	796.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	48,396.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,351,211.27	9,598,340.31	610.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,549,377.39	9,939,475.31	541.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,016,641.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,016,641.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,016,641.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL REVENUES			12,553,941.19	12,553,941.19	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,959,744.13	14,186,194.24	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,959,744.13	14,186,194.24	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,959,744.13	14,186,194.24	-16.4%
2) Ending Balance, June 30 (E + F1e)			14,186,194.24	11,412,644.35	-19.6%
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	14,186,194.24	11,412,644.35	-19.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,186,194.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,186,194.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			14,186,194.24		

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	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,438,583.19	12,438,583.19	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	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)			15,327,491.08	15,327,491.08	0.0%
TOTAL EXPENDITURES			15,327,491.08	15,327,491.08	0.0%

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

Description	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	29,054,909.00	29,513,618.00	1.6%
3) Other State Revenue		8300-8599	2,047,436.00	2,010,751.00	-1.8%
4) Other Local Revenue		8600-8799	1,481,380.00	1,555,391.00	5.0%
5) TOTAL REVENUES			32,583,725.00	33,079,760.00	1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,395,253.00	10,973,746.00	5.6%
3) Employee Benefits		3000-3999	6,479,095.00	5,230,978.00	-19.3%
4) Books and Supplies		4000-4999	13,175,193.94	14,503,514.53	10.1%
5) Services and Other Operating Expenses		5000-5999	507,598.06	307,629.47	-39.4%
6) Depreciation		6000-6999	795,130.00	758,142.00	-4.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,231,455.00	1,308,745.00	6.3%
9) TOTAL EXPENSES			32,583,725.00	33,082,755.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,995.00)	New
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)			0.00	(2,995.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,422,651.18	10,422,651.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,422,651.18	10,422,651.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,422,651.18	10,422,651.18	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,422,651.18	10,419,656.18	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,365,558.28	19,362,563.28	0.0%
c) Unrestricted Net Position		9790	(8,942,907.10)	(8,942,907.10)	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	(4,695,692.45)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,989,550.92		
c) in Revolving Cash Account		9130	65,758.55		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,854,047.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	91,952.34		
6) Stores		9320	743,519.55		
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			13,049,136.56		
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	610,854.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,970,902.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	44,728.16		
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			2,626,485.38		
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)			10,422,651.18		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,144,824.00	27,387,075.00	0.9%
Donated Food Commodities		8221	1,910,085.00	2,126,543.00	11.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,054,909.00	29,513,618.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,047,436.00	2,010,751.00	-1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,047,436.00	2,010,751.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,454,490.00	1,439,826.00	-1.0%
Interest		8660	22,617.00	113,793.00	403.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,273.00	1,772.00	-58.5%
TOTAL, OTHER LOCAL REVENUE			1,481,380.00	1,555,391.00	5.0%
TOTAL, REVENUES			32,583,725.00	33,079,760.00	1.5%

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	7,638,589.00	8,051,395.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,853,473.00	2,016,804.00	8.8%
Clerical, Technical and Office Salaries		2400	878,231.00	868,107.00	-1.2%
Other Classified Salaries		2900	24,960.00	37,440.00	50.0%
TOTAL, CLASSIFIED SALARIES			10,395,253.00	10,973,746.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,549,671.00	1,798,404.00	16.1%
OASDI/Medicare/Alternative		3301-3302	2,493,589.00	794,603.00	-68.1%
Health and Welfare Benefits		3401-3402	2,028,558.00	2,193,204.00	8.1%
Unemployment Insurance		3501-3502	4,967.00	5,101.00	2.7%
Workers' Compensation		3601-3602	180,793.00	210,445.00	16.4%
OPEB, Allocated		3701-3702	102,549.00	106,098.00	3.5%
OPEB, Active Employees		3751-3752	118,968.00	123,123.00	3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,479,095.00	5,230,978.00	-19.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	259.00	517.00	99.6%
Materials and Supplies		4300	309,320.00	263,152.00	-14.9%
Noncapitalized Equipment		4400	189,406.00	244,505.00	29.1%
Food		4700	12,676,208.94	13,995,340.53	10.4%
TOTAL, BOOKS AND SUPPLIES			13,175,193.94	14,503,514.53	10.1%

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	16,712.00	11,078.00	-33.7%
Dues and Memberships		5300	9,240.00	4,296.00	-53.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	494,384.00	399,657.00	-19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,296.00	68,172.00	-29.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(526,619.80)	(546,312.53)	3.7%
Professional/Consulting Services and Operating Expenditures		5800	357,627.86	323,300.00	-9.6%
Communications		5900	59,958.00	47,439.00	-20.9%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			507,598.06	307,629.47	-39.4%
DEPRECIATION					
Depreciation Expense		6900	795,130.00	758,142.00	-4.7%
TOTAL DEPRECIATION			795,130.00	758,142.00	-4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,231,455.00	1,308,745.00	6.3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,231,455.00	1,308,745.00	6.3%
TOTAL EXPENSES			32,583,725.00	33,082,755.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	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	14,541,294.75	17,081,557.78	17.5%
5) TOTAL, REVENUES			14,541,294.75	17,081,557.78	17.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	538,105.47	530,683.00	-1.4%
3) Employee Benefits		3000-3999	230,767.92	260,241.00	12.8%
4) Books and Supplies		4000-4999	21,475.97	25,795.49	20.1%
5) Services and Other Operating Expenses		5000-5999	22,833,748.46	16,967,509.22	-25.7%
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			23,624,097.82	17,784,228.71	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,082,803.07)	(702,670.93)	-92.3%
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 NET POSITION (C + D4)			(9,082,803.07)	(702,670.93)	-92.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,322,403.28	19,239,600.21	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,322,403.28	19,239,600.21	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,322,403.28	19,239,600.21	-32.1%
2) Ending Net Position, June 30 (E + F1e)			19,239,600.21	18,536,929.28	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,239,600.21	18,536,929.28	-3.7%
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	41,957,950.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500,000.00		
c) in Revolving Cash Account		9130	600,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	135,800.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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			43,193,750.21		
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	23,954,150.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			23,954,150.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			19,239,600.21		

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	5,997.00	5,200.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,535,297.75	17,076,357.78	17.5%
All Other Fees and Contracts		8689	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			14,541,294.75	17,081,557.78	17.5%
TOTAL, REVENUES			14,541,294.75	17,081,557.78	17.5%

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	119,581.44	125,582.00	5.0%
Clerical, Technical and Office Salaries		2400	404,085.53	405,101.00	0.3%
Other Classified Salaries		2900	14,438.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			538,105.47	530,683.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	84,947.00	93,931.00	10.6%
OASDI/Medicare/Alternative		3301-3302	41,280.00	40,597.00	-1.7%
Health and Welfare Benefits		3401-3402	82,599.60	102,889.00	24.6%
Unemployment Insurance		3501-3502	269.00	265.00	-1.5%
Workers' Compensation		3601-3602	9,570.00	10,614.00	10.9%
OPEB, Allocated		3701-3702	5,612.98	5,540.00	-1.3%
OPEB, Active Employees		3751-3752	6,489.34	6,405.00	-1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			230,767.92	260,241.00	12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,200.00	1,200.00	0.0%
Materials and Supplies		4300	12,524.73	12,200.00	-2.6%
Noncapitalized Equipment		4400	7,751.24	12,395.49	59.9%
TOTAL, BOOKS AND SUPPLIES			21,475.97	25,795.49	20.1%

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	12,300.00	1,700.00	-86.2%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	762,410.00	780,000.00	2.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,547.53	2,400.00	-56.7%
Transfers of Direct Costs - Interfund		5750	10,016.64	4,591.91	-54.2%
Professional/Consulting Services and Operating Expenditures		5800	22,041,948.94	16,177,291.96	-26.6%
Communications		5900	1,025.35	1,025.35	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,833,748.46	16,967,509.22	-25.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,624,097.82	17,784,228.71	-24.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	14,541,294.75	17,081,557.78	17.5%
5) TOTAL, REVENUES			14,541,294.75	17,081,557.78	17.5%
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		23,624,097.82	17,784,228.71	-24.7%
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			23,624,097.82	17,784,228.71	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,082,803.07)	(702,670.93)	-92.3%
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 NET POSITION (C + D4)			(9,082,803.07)	(702,670.93)	-92.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,322,403.28	19,239,600.21	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,322,403.28	19,239,600.21	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,322,403.28	19,239,600.21	-32.1%
2) Ending Net Position, June 30 (E + F1e)			19,239,600.21	18,536,929.28	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,239,600.21	18,536,929.28	-3.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	19,239,600.21	18,536,929.28
Total, Restricted Net Position		19,239,600.21	18,536,929.28

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	2,000.00	4,000.00	100.0%
5) TOTAL REVENUES			2,000.00	4,000.00	100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,248.08	2,400.00	92.3%
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			1,248.08	2,400.00	92.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			751.92	1,600.00	112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			751.92	1,600.00	112.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	397,260.82	398,012.74	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			397,260.82	398,012.74	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			397,260.82	398,012.74	0.2%
2) Ending Net Position, June 30 (E + F1e)			398,012.74	399,612.74	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	398,012.74	399,612.74	0.4%
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	398,012.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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			398,012.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			398,012.74		

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	2,000.00	4,000.00	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%
TOTAL, OTHER LOCAL REVENUE			2,000.00	4,000.00	100.0%
TOTAL, REVENUES			2,000.00	4,000.00	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	1,248.08	2,400.00	92.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,248.08	2,400.00	92.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,248.08	2,400.00	92.3%

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

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)	46,659.67	46,659.67	46,809.50	46,426.37	46,426.37	46,609.13
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)	46,659.67	46,659.67	46,809.50	46,426.37	46,426.37	46,609.13
5. District Funded County Program ADA						
a. County Community Schools	2.66	2.66	2.66	2.66	2.66	2.66
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.66	2.66	2.66	2.66	2.66	2.66
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,662.33	46,662.33	46,812.16	46,429.03	46,429.03	46,611.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: 781 - A 2nd Street, San Bernardino Ca
Date: May 25, 2018

Place: 650 N Del Rosa Ave.
Date: June 05, 2018
Time: 5:30 p.m.

Adoption Date: June 19, 2018

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

Contact person for additional information on the budget reports:

Name: Jayne Christakos Telephone: 909-381-1164
Title: Chief Business Officer E-mail: jayne.christakos@sbcusd.com

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	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 19, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☒) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 23,248,074.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 23,248,074.00

- (☐) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Jayne Christakos

Title: Chief Business Officer

Telephone: 909-381-1164

E-mail: jayne.christakos@sbcusd.com

San Bernardino City Unified School District - 2018-19 Cash Flow

Major Range Description	Beginning Balance 7/1/2018	Month 7/31/2018	Month 8/31/2018	Month 9/30/2018	Month 10/31/2018	Month 11/30/2018	Month 12/31/2018	Month 1/31/2019	Month 2/28/2019	Month 3/31/2019	Month 4/30/2019	Month 5/31/2019	Month 6/30/2019	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
Beginning Month Cash	-	133,090,393.95	175,993,830.53	147,672,921.47	182,926,388.56	162,963,586.95	160,409,751.78	211,876,968.64	201,293,646.61	197,276,691.78	221,690,331.77	213,196,175.11	199,062,306.62	-	-		161,216,637.79	-
LCFF Principal Apportionment (8010 to 8019)	-	25,736,649.70	25,736,649.70	61,767,959.28	46,325,969.46	46,325,969.46	61,767,959.28	46,325,969.46	46,325,969.46	61,767,959.28	46,325,969.46	46,325,969.46	5,147,329.94	(5,147,329.94)	-	514,732,994.00	(5,147,329.94)	514,732,994.00
LCFF Property Taxes (8020 to 8079)	-	538,976.08	-	-	-	2,964,368.44	12,935,425.92	1,077,952.16	1,077,952.16	269,488.04	5,120,272.76	2,694,880.40	-	269,488.04	-	26,948,804.00	269,488.04	26,948,804.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(2,162,788.88)	(308,969.84)	(115,863.69)	(193,106.15)	(77,242.46)	(115,863.69)	(115,863.69)	(424,833.53)	(115,863.69)	(154,484.92)	(38,621.23)	(38,621.23)	-	(3,862,123.00)	(38,621.23)	(3,862,123.00)
Federal Revenue (8100 to 8299)	-	-	1,008,841.14	18,159,140.56	(6,053,046.85)	504,420.57	14,123,775.99	4,035,364.57	-	18,663,561.13	-	-	(504,420.57)	504,420.56	-	50,442,057.10	504,420.56	50,442,057.10
Other State Revenue (8300 to 8599)	-	1,811,583.26	2,717,374.88	19,021,624.18	905,791.63	13,586,874.41	20,833,207.43	3,623,166.51	7,246,333.02	7,246,333.02	7,246,333.02	7,246,333.02	-	(905,791.63)	-	90,579,162.75	(905,791.63)	90,579,162.75
Other Local Revenue (8600 to 8799)	-	310,472.89	124,189.16	124,189.16	310,472.89	124,189.16	2,173,310.22	496,756.62	62,094.58	434,662.04	310,472.89	2,111,215.65	(434,662.04)	62,094.56	-	6,209,457.78	62,094.56	6,209,457.78
		28,397,681.93	27,424,266.00	98,763,943.34	41,373,323.44	63,312,715.89	111,756,436.38	55,443,345.63	54,596,485.53	87,957,169.98	58,887,184.44	58,223,913.61	4,169,626.10	(5,255,739.64)	-	685,050,352.63	(5,255,739.64)	685,050,352.63
Certificated Salary (1000 to 1999)	-	-	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	26,241,494.83	2,915,721.64	-	291,572,164.77	2,915,721.64	291,572,164.77
Classified Salary (2000 to 2999)	-	5,358,736.51	8,038,104.77	11,610,595.78	4,465,613.76	8,931,227.52	8,038,104.77	8,038,104.77	7,144,982.02	8,931,227.52	8,038,104.77	8,931,227.52	893,122.75	893,122.75	-	89,312,275.21	893,122.75	89,312,275.21
Employee Benefit (3000 to 3999)	-	3,532,670.89	15,897,018.99	17,663,354.44	15,897,018.99	15,897,018.99	15,897,018.99	15,897,018.99	15,897,018.99	15,897,018.99	15,897,018.99	15,897,018.99	10,598,012.66	1,766,335.48	-	176,633,544.38	1,766,335.48	176,633,544.38
Books and Supplies (4000 to 4999)	-	411,768.61	1,647,074.42	3,294,148.84	4,529,454.66	2,882,380.24	2,470,611.63	3,705,917.45	2,470,611.63	3,705,917.45	5,352,991.87	7,411,834.90	3,705,917.45	(411,768.62)	-	41,176,860.53	(411,768.62)	41,176,860.53
Services and Operating Expenditures (5000 to 5999)	-	4,875,703.37	3,900,562.70	8,776,266.07	13,651,969.44	11,701,688.09	7,801,125.39	11,701,688.09	5,850,844.04	8,776,266.07	8,776,266.07	8,776,266.07	2,925,422.02	(0.02)	-	97,514,067.40	(0.02)	97,514,067.40
Capital Outlay (6000 to 6999)	-	-	-	5,018,219.63	684,302.68	1,596,706.25	456,201.78	1,368,605.35	2,281,008.92	1,824,807.14	3,649,614.28	5,018,219.63	1,140,504.46	(228,100.88)	-	22,810,089.24	(228,100.88)	22,810,089.24
Other Outgo (7100 to 7499)	-	(217,920.43)	-	871,681.72	(626,521.23)	95,340.19	(122,580.24)	(926,161.82)	(122,580.24)	(68,100.13)	(136,200.27)	81,720.16	(204,300.40)	13,620.01	-	(1,362,002.68)	13,620.01	(1,362,002.68)
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-	-	-	-	-	-	885,663.04	-	885,663.04	885,663.04	885,663.04
		13,960,958.95	55,724,255.71	73,475,761.31	64,843,333.13	67,345,856.11	60,781,977.15	66,026,667.66	59,763,380.19	65,308,631.87	67,819,290.54	72,357,782.10	45,300,173.77	5,834,593.40	-	718,542,661.89	5,834,593.40	718,542,661.89
		14,436,722.98	(28,299,989.71)	25,288,182.03	(23,470,009.69)	(4,033,140.22)	50,974,459.23	(10,583,322.03)	(5,166,894.66)	22,648,538.11	(8,932,106.10)	(14,133,868.49)	(41,130,547.67)	(11,090,333.04)	-	(33,492,309.26)	(11,090,333.04)	
REVOLVING CASH ACCOUNT (9130)	210,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000.00	210,000.00	210,000.00	-
ACCOUNTS RECEIVABLE (9210)	5,480,819.00	-	(822,122.85)	1,644,245.70	3,069,258.64	1,041,355.61	54,808.19	-	274,040.95	-	-	-	219,232.76	-	-	5,480,819.00	-	-
DUE FROM OTHER FUNDS (9310)	1,970,902.48	-	1,970,902.48	-	-	-	-	-	-	-	-	-	-	-	-	1,970,902.48	-	-
STORES (9320)	102,339.39	-	-	-	-	-	-	-	-	13,304.12	-	-	-	-	89,035.27	102,339.39	89,035.27	-
	7,764,060.87	-	1,148,779.63	1,644,245.70	3,069,258.64	1,041,355.61	54,808.19	-	274,040.95	13,304.12	-	-	219,232.76	-	299,035.27	#NAME?	299,035.27	-
CURRENT LIABILITIES (9510)	43,794,944.00	(28,466,713.60)	1,313,848.32	(8,321,039.36)	(437,949.44)	(437,949.44)	(437,949.44)	-	(875,898.88)	(1,751,797.76)	(437,949.44)	-	(3,065,646.08)	-	86,713,989.12	43,794,944.00	86,713,989.12	-
DUE TO OTHER FUNDS (9610)	91,952.34	-	(91,952.34)	-	-	-	-	-	-	-	-	-	-	-	183,904.68	91,952.34	183,904.68	-
DEFERRED REVENUE (9650)	52,197.00	-	(52,197.00)	-	-	-	-	-	-	-	-	-	-	-	104,394.00	52,197.00	104,394.00	-
	43,939,093.34	(28,466,713.60)	1,169,698.98	(8,321,039.36)	(437,949.44)	(437,949.44)	(437,949.44)	-	(875,898.88)	(1,751,797.76)	(437,949.44)	-	(3,065,646.08)	-	87,002,287.80	43,939,093.34	87,002,287.80	-
		28,466,713.60	(20,919.35)	9,965,285.06	3,507,208.08	1,479,305.05	492,757.63	-	1,149,939.83	1,765,101.88	437,949.44	-	3,284,878.84	-	(86,703,252.53)	(36,175,032.47)	(86,703,252.53)	
		42,903,436.58	(28,320,909.06)	35,253,467.09	(19,962,801.61)	(2,553,835.17)	51,467,216.86	(10,583,322.03)	(4,016,954.83)	24,413,639.99	(8,494,156.66)	(14,133,868.49)	(37,845,668.83)	(11,090,333.04)	(86,703,252.53)	(69,667,341.73)	(97,793,585.57)	
		175,993,830.53	147,672,921.47	182,926,388.56	162,963,586.95	160,409,751.78	211,876,968.64	201,293,646.61	197,276,691.78	221,690,331.77	213,196,175.11	199,062,306.62	161,216,637.79				63,423,052.22	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	291,572,164.77	301	289,194.00	303	291,282,970.77	305	9,939,233.26		307	281,343,737.51	309
2000 - Classified Salaries	89,312,275.21	311	756,736.10	313	88,555,539.11	315	1,755,430.30		317	86,800,108.81	319
3000 - Employee Benefits	176,633,544.38	321	4,226,704.25	323	172,406,840.13	325	2,129,310.88		327	170,277,529.25	329
4000 - Books, Supplies Equip Replace. (6500)	41,427,760.53	331	44,360.06	333	41,383,400.47	335	3,441,602.82		337	37,941,797.65	339
5000 - Services... & 7300 - Indirect Costs	95,424,393.40	341	1,035,983.36	343	94,388,410.04	345	37,209,316.97		347	57,179,093.07	349
TOTAL					688,017,160.52	365	TOTAL			633,542,266.29	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.		215,789,021.99	1100	375
2. Salaries of Instructional Aides Per EC 41011.		14,951,972.26	2100	380
3. STRS.		33,905,239.99	3101 & 3102	382
4. PERS.		4,074,805.53	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		5,100,005.61	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		36,067,397.42	3401 & 3402	385
7. Unemployment Insurance.		121,097.08	3501 & 3502	390
8. Workers' Compensation Insurance.		4,843,372.47	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		2,922,070.63	3751 & 3752	393
10. Other Benefits (EC 22310).		0.00	3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		317,774,982.98		396
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		2,172,273.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				397
14. TOTAL SALARIES AND BENEFITS.		315,602,709.98		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		49.82%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		49.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		5.18%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		633,542,266.29
5. Deficiency Amount (Part III, Line 3 times Line 4)		32,817,489.39

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	670,675,319.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,644,719.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	709,979.45
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,491,709.75
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,250.00
4. Other Transfers Out	All	9200	7200-7299	526,004.00
5. Interfund Transfers Out	All	9300	7600-7629	1,397,715.95
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	197,198.41
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	990,958.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,316,815.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				604,713,784.24

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		46,662.33
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,959.36
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	565,075,332.01	12,079.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	565,075,332.01	12,079.10
B. Required effort (Line A.2 times 90%)	508,567,798.81	10,871.19
C. Current year expenditures (Line I.E and Line II.B)	604,713,784.24	12,959.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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	537,819,675.00	2.18%	549,517,830.00	2.09%	560,982,663.00
2. Federal Revenues	8100-8299	2,275,000.00	-43.96%	1,275,000.00	-41.18%	750,000.00
3. Other State Revenues	8300-8599	25,071,916.46	-64.21%	8,973,916.46	0.00%	8,973,916.46
4. Other Local Revenues	8600-8799	5,215,698.78	0.00%	5,215,698.78	0.00%	5,215,698.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(69,627,491.21)	-1.44%	(68,625,029.71)	1.74%	(69,817,491.71)
6. Total (Sum lines A1 thru A5c)		500,754,799.03	-0.88%	496,357,415.53	1.96%	506,104,786.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				230,802,355.11		231,980,151.04
b. Step & Column Adjustment				3,873,110.70		3,930,097.12
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,695,314.77)		(691,087.48)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	230,802,355.11	0.51%	231,980,151.04	1.40%	235,219,160.68
2. Classified Salaries						
a. Base Salaries				64,512,377.93		64,196,759.80
b. Step & Column Adjustment				509,186.37		513,259.86
c. Cost-of-Living Adjustment						
d. Other Adjustments				(824,804.50)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,512,377.93	-0.49%	64,196,759.80	0.80%	64,710,019.66
3. Employee Benefits	3000-3999	120,017,104.24	6.62%	127,964,784.43	7.49%	137,555,604.98
4. Books and Supplies	4000-4999	28,837,820.07	-25.11%	21,597,820.07	-24.11%	16,389,569.15
5. Services and Other Operating Expenditures	5000-5999	68,768,350.84	-7.27%	63,767,812.84	-2.34%	62,277,655.84
6. Capital Outlay	6000-6999	2,033,379.14	0.00%	2,033,379.14	0.00%	2,033,379.14
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	135,526.32	0.00%	135,526.32	0.00%	135,526.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,335,835.60)	-3.08%	(6,140,795.65)	2.40%	(6,288,357.94)
9. Other Financing Uses						
a. Transfers Out	7600-7629	885,663.04	0.00%	885,663.04	0.00%	885,663.04
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		509,656,741.09	-0.63%	506,421,101.03	1.28%	512,918,220.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,901,942.06)		(10,063,685.50)		(6,813,434.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,352,414.50		47,450,472.44		37,386,786.94
2. Ending Fund Balance (Sum lines C and D1)		47,450,472.44		37,386,786.94		30,573,352.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	312,339.39		312,339.00		312,339.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	32,738,133.05		23,124,447.94		16,111,013.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,400,000.00		13,950,000.00		14,150,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,450,472.44		37,386,786.94		30,573,352.60

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,400,000.00		13,950,000.00		14,150,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,400,000.00		13,950,000.00		14,150,000.00
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.						
District is projecting a 1/2 percent decline in enrollment in each of the subsequent years resulting in 8 fewer teaching FTE per year. Additionally, efforts to refine the enrollment management and related staffing are anticipated to reduce the need for additional FTE in subsequent years. For Classified, reorganization of several functions will potentially reduce the number of Classified FTE.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	48,167,057.10	0.00%	48,167,057.10	0.00%	48,167,057.10
3. Other State Revenues	8300-8599	65,507,246.29	0.98%	66,149,708.29	0.97%	66,792,170.29
4. Other Local Revenues	8600-8799	993,759.00	0.00%	993,759.00	0.00%	993,759.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	69,627,491.21	-1.44%	68,625,029.71	1.74%	69,817,491.71
6. Total (Sum lines A1 thru A5c)		184,295,553.60	-0.20%	183,935,554.10	1.00%	185,770,478.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,769,809.66		62,420,422.66
b. Step & Column Adjustment				1,037,013.00		1,044,211.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				613,600.00		866,731.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,769,809.66	2.72%	62,420,422.66	3.06%	64,331,364.66
2. Classified Salaries						
a. Base Salaries				24,799,897.28		25,102,233.28
b. Step & Column Adjustment				198,336.00		199,922.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				104,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,799,897.28	1.22%	25,102,233.28	0.80%	25,302,155.28
3. Employee Benefits	3000-3999	56,616,440.14	7.18%	60,683,196.14	5.27%	63,881,652.17
4. Books and Supplies	4000-4999	12,339,040.46	-55.16%	5,532,270.60	3.36%	5,718,007.60
5. Services and Other Operating Expenditures	5000-5999	28,745,716.56	-12.03%	25,287,179.56	-7.91%	23,287,179.56
6. Capital Outlay	6000-6999	20,776,710.10	-67.31%	6,790,983.10	0.00%	6,790,983.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	592,145.00	0.00%	592,145.00	0.00%	592,145.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,246,161.60	-4.59%	4,051,192.51	3.64%	4,198,683.94
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		208,885,920.80	-8.82%	190,459,622.85	1.91%	194,102,171.31
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(24,590,367.20)		(6,524,068.75)		(8,331,693.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,562,946.98		15,972,579.78		9,448,511.03
2. Ending Fund Balance (Sum lines C and D1)		15,972,579.78		9,448,511.03		1,116,817.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	15,972,579.78		9,448,511.03		1,116,817.82
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)		15,972,579.78		9,448,511.03		1,116,817.82

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

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	537,819,675.00	2.18%	549,517,830.00	2.09%	560,982,663.00
2. Federal Revenues	8100-8299	50,442,057.10	-1.98%	49,442,057.10	-1.06%	48,917,057.10
3. Other State Revenues	8300-8599	90,579,162.75	-17.06%	75,123,624.75	0.86%	75,766,086.75
4. Other Local Revenues	8600-8799	6,209,457.78	0.00%	6,209,457.78	0.00%	6,209,457.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		685,050,352.63	-0.69%	680,292,969.63	1.70%	691,875,264.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				291,572,164.77		294,400,573.70
b. Step & Column Adjustment				4,910,123.70		4,974,308.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,081,714.77)		175,643.52
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	291,572,164.77	0.97%	294,400,573.70	1.75%	299,550,525.34
2. Classified Salaries						
a. Base Salaries				89,312,275.21		89,298,993.08
b. Step & Column Adjustment				707,522.37		713,181.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(720,804.50)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,312,275.21	-0.01%	89,298,993.08	0.80%	90,012,174.94
3. Employee Benefits	3000-3999	176,633,544.38	6.80%	188,647,980.57	6.78%	201,437,257.15
4. Books and Supplies	4000-4999	41,176,860.53	-34.11%	27,130,090.67	-18.51%	22,107,576.75
5. Services and Other Operating Expenditures	5000-5999	97,514,067.40	-8.67%	89,054,992.40	-3.92%	85,564,835.40
6. Capital Outlay	6000-6999	22,810,089.24	-61.31%	8,824,362.24	0.00%	8,824,362.24
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	727,671.32	0.00%	727,671.32	0.00%	727,671.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,089,674.00)	0.00%	(2,089,603.14)	0.00%	(2,089,674.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	885,663.04	0.00%	885,663.04	0.00%	885,663.04
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		718,542,661.89	-3.01%	696,880,723.88	1.46%	707,020,392.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(33,492,309.26)		(16,587,754.25)		(15,145,127.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		96,915,361.48		63,423,052.22		46,835,297.97
2. Ending Fund Balance (Sum lines C and D1)		63,423,052.22		46,835,297.97		31,690,170.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	312,339.39		312,339.00		312,339.00
b. Restricted	9740	15,972,579.78		9,448,511.03		1,116,817.82
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	32,738,133.05		23,124,447.94		16,111,013.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,400,000.00		13,950,000.00		14,150,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		63,423,052.22		46,835,297.97		31,690,170.42

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	14,400,000.00		13,950,000.00		14,150,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		14,400,000.00		13,950,000.00		14,150,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		46,426.37		46,194.24		45,963.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		718,542,661.89		696,880,723.88		707,020,392.18
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)		718,542,661.89		696,880,723.88		707,020,392.18
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)		14,370,853.24		13,937,614.48		14,140,407.84
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)		14,370,853.24		13,937,614.48		14,140,407.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	316,401.16	0.00	0.00	(2,089,674.00)				
Other Sources/Uses Detail					0.00	885,663.04		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	30,016.10	0.00	274,714.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	195,303.36	0.00	506,215.00	0.00				
Other Sources/Uses Detail					885,663.04	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(546,312.53)	1,308,745.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,591.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	546,312.53	(546,312.53)	2,089,674.00	(2,089,674.00)	885,663.04	885,663.04		

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	47,476	47,482		
Charter School				
Total ADA	47,476	47,482	N/A	Met
Second Prior Year (2016-17)				
District Regular	47,225	47,328		
Charter School				
Total ADA	47,225	47,328	N/A	Met
First Prior Year (2017-18)				
District Regular	46,843	46,810		
Charter School		0		
Total ADA	46,843	46,810	0.1%	Met
Budget Year (2018-19)				
District Regular	46,609			
Charter School	0			
Total ADA	46,609			

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	50,439	50,211		
Charter School				
Total Enrollment	50,439	50,211	0.5%	Met
Second Prior Year (2016-17)				
District Regular	50,211	49,840		
Charter School				
Total Enrollment	50,211	49,840	0.7%	Met
First Prior Year (2017-18)				
District Regular	49,363	49,451		
Charter School				
Total Enrollment	49,363	49,451	N/A	Met
Budget Year (2018-19)				
District Regular	49,116			
Charter School				
Total Enrollment	49,116			

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	47,372	50,211	
Charter School		0	
Total ADA/Enrollment	47,372	50,211	94.3%
Second Prior Year (2016-17)			
District Regular	46,889	49,840	
Charter School			
Total ADA/Enrollment	46,889	49,840	94.1%
First Prior Year (2017-18)			
District Regular	46,660	49,451	
Charter School	0		
Total ADA/Enrollment	46,660	49,451	94.4%
Historical Average Ratio:			94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.8%**

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	46,426	49,116		
Charter School	0			
Total ADA/Enrollment	46,426	49,116	94.5%	Met
1st Subsequent Year (2019-20)				
District Regular	46,194	48,870		
Charter School				
Total ADA/Enrollment	46,194	48,870	94.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	45,963	48,626		
Charter School				
Total ADA/Enrollment	45,963	48,626	94.5%	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)		539,826,846.00	551,525,001.00	562,989,834.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	46,812.16	46,611.79	46,378.49	46,146.37
b. Prior Year ADA (Funded)		46,812.16	46,611.79	46,378.49
c. Difference (Step 1a minus Step 1b)		(200.37)	(233.30)	(232.12)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.43%	-0.50%	-0.50%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		510,802,873.00	539,826,846.00	551,525,001.00
b1. COLA percentage (if district is at target)		3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		15,324,086.19	13,873,549.94	14,725,717.53
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		15,324,086.19	13,873,549.94	14,725,717.53
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		2.57%	2.07%	2.17%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.57% to 3.57%	1.07% to 3.07%	1.17% to 3.17%

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)	38,606,231.00	26,948,804.00	26,948,804.00	26,948,804.00
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)	512,459,014.00	541,681,798.00	553,388,622.00	564,870,900.00
District's Projected Change in LCFF Revenue:		5.70%	2.16%	2.07%
LCFF Revenue Standard:		1.57% to 3.57%	1.07% to 3.07%	1.17% to 3.17%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

For 2018-19, this is the year the district reached full funding ahead of schedule resulting in a rate of increase outside of the standard.

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)	347,427,901.48	440,173,459.69	78.9%
Second Prior Year (2016-17)	373,290,868.60	456,380,463.43	81.8%
First Prior Year (2017-18)	398,042,209.04	485,115,861.74	82.1%
	Historical Average Ratio:		80.9%

	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):	77.9% to 83.9%	77.9% to 83.9%	77.9% to 83.9%

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)	415,331,837.28	508,771,078.05	81.6%	Met
1st Subsequent Year (2019-20)	424,141,695.27	505,535,437.99	83.9%	Met
2nd Subsequent Year (2020-21)	437,484,785.32	512,032,557.83	85.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

With increases in PERS/STRS, Health and Welfare, Step & Column, and Special Education salaries and benefits are comprising an increasing part of district budget. The district is making reductions in other areas to accomodate and is also looking at other measures to mitigate these cost increases.

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):	2.57%	2.07%	2.17%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.43% to 12.57%	-7.93% to 12.07%	-7.83% to 12.17%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.43% to 7.57%	-2.93% to 7.07%	-2.83% to 7.17%

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)	55,547,405.86		
Budget Year (2018-19)	50,442,057.10	-9.19%	Yes
1st Subsequent Year (2019-20)	49,442,057.10	-1.98%	No
2nd Subsequent Year (2020-21)	48,917,057.10	-1.06%	No

Explanation:
(required if Yes)

2017-18 Federal Revenue included carryover of Title I which has been excluded from the revenue projection for 2018-9 resulting in a greater rate of decline than the standard would dictate.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	89,636,778.59		
Budget Year (2018-19)	90,579,162.75	1.05%	No
1st Subsequent Year (2019-20)	75,123,624.75	-17.06%	Yes
2nd Subsequent Year (2020-21)	75,766,086.75	0.86%	No

Explanation:
(required if Yes)

2018-19 Fiscal year includes a projected One Time Mandate funding of \$16.1 Million which has been excluded from the subsequent year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	9,073,233.91		
Budget Year (2018-19)	6,209,457.78	-31.56%	Yes
1st Subsequent Year (2019-20)	6,209,457.78	0.00%	No
2nd Subsequent Year (2020-21)	6,209,457.78	0.00%	No

Explanation:
(required if Yes)

For 2017-18, Local Revenue includes all RDA funding for that year. The District typically does not budget all anticipated RDA revenue as receipt is not certain.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	36,111,098.49		
Budget Year (2018-19)	41,176,860.53	14.03%	Yes
1st Subsequent Year (2019-20)	27,130,090.67	-34.11%	Yes
2nd Subsequent Year (2020-21)	22,107,576.75	-18.51%	Yes

Explanation:
(required if Yes)

The district has a \$14 million textbook adoption in 2018-19 resulting in a increase over 2017-18. Additionally, the 2019-20 adoption will be covered in part by Instructional Materials lottery funds and the restricted program expenditures are reduced for amounts of carryover that have been included in 2018-19. In 2020-21, the budget is further reduced and the textbook adoption for that year is substantially less.

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

First Prior Year (2017-18)	95,456,126.82		
Budget Year (2018-19)	97,514,067.40	2.16%	No
1st Subsequent Year (2019-20)	89,054,992.40	-8.67%	Yes
2nd Subsequent Year (2020-21)	85,564,835.40	-3.92%	Yes

Explanation:
(required if Yes)

Carryover of unspent balances from 2017-18 are included in 2018-19 and excluded from subsequent years. Additionally, Subsequent years are reduced for the exhaustion of grant funding and to accomodate increases in salary and benefit costs in restricted programs.

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)	154,257,418.36		
Budget Year (2018-19)	147,230,677.63	-4.56%	Met
1st Subsequent Year (2019-20)	130,775,139.63	-11.18%	Not Met
2nd Subsequent Year (2020-21)	130,892,601.63	0.09%	Met

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

First Prior Year (2017-18)	131,567,225.31		
Budget Year (2018-19)	138,690,927.93	5.41%	Met
1st Subsequent Year (2019-20)	116,185,083.07	-16.23%	Not Met
2nd Subsequent Year (2020-21)	107,672,412.15	-7.33%	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 Federal Revenue included carryover of Title I which has been excluded from the revenue projection for 2018-9 resulting in a greater rate of decline than the standard would dictate.

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

2018-19 Fiscal year includes a projected One Time Mandate funding of \$16.1 Million which has been excluded from the subsequent year.

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

For 2017-18, Local Revenue includes all RDA funding for that year. The District typically does not budget all anticipated RDA revenue as receipt is not certain.

- 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)

The district has a \$14 million textbook adoption in 2018-19 resulting in a increase over 2017-18. Additionally, the 2019-20 adoption will be covered in part by Instructional Materials lottery funds and the restricted program expenditures are reduced for amounts of carryover that have been included in 2018-19. In 2020-21, the budget is further reduced and the textbook adoption for that year is substantially less.

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

Carryover of unspent balances from 2017-18 are included in 2018-19 and excluded from subsequent years. Additionally, Subsequent years are reduced for the exhaustion of grant funding and to accomodate increases in salary and benefit costs in restricted programs.

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:

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

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.

- 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? Yes
 - 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)	718,542,661.89			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution* to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	718,542,661.89	21,556,279.86	21,600,000.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	718,542,661.89			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	718,542,661.89	21,556,279.86	8,736,163.68	8,736,163.68

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%
14,370,853.24	14,370,853.24

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
21,600,000.00	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

21,556,279.86

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)	12,089,000.00	12,600,000.00	13,450,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,833,113.71	15,166,477.12	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)	48,922,113.71	27,766,477.12	13,450,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	595,523,134.70	628,213,022.44	670,675,319.66
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)	595,523,134.70	628,213,022.44	670,675,319.66
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.2%	4.4%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	1.5%	0.7%

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)	19,945,724.54	448,506,063.86	N/A	Met
Second Prior Year (2016-17)	14,023,319.26	459,204,144.85	N/A	Met
First Prior Year (2017-18)	(12,602,495.08)	486,513,577.69	2.6%	Not Met
Budget Year (2018-19) (Information only)	(8,901,942.06)	509,656,741.09		

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)

Deficit spending in 2017-18 is the result of carryover of LCAP program funding to 2017-18. Carryover was necessitated as new programs required time to develop and implement.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2015-16)	23,919,134.57	32,154,348.18		N/A	Met
Second Prior Year (2016-17)	45,391,411.92	52,100,072.72		N/A	Met
First Prior Year (2017-18)	63,264,300.88	68,954,909.58		N/A	Met
Budget Year (2018-19) (Information only)	56,352,414.50				

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.)	46,426	46,194	45,963
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):

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	718,542,661.89	696,880,723.88	707,020,392.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	718,542,661.89	696,880,723.88	707,020,392.18
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,370,853.24	13,937,614.48	14,140,407.84
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)	14,370,853.24	13,937,614.48	14,140,407.84

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		
14,400,000.00	13,950,000.00	14,150,000.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
14,400,000.00	13,950,000.00	14,150,000.00
2.00%	2.00%	2.00%
14,370,853.24	13,937,614.48	14,140,407.84
Status: Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

- 1b. If Yes, identify the expenditures:

District has included one time expenditures for the Targeted School Support Plan for Student Progress in the amount of \$3.8 Million in 2018-19 and 2019-20. These expenditures have been excluded in 2020-21.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(58,566,423.89)			
Budget Year (2018-19)	(69,627,491.21)	11,061,067.32	18.9%	Not Met
1st Subsequent Year (2019-20)	(68,625,029.71)	(1,002,461.50)	-1.4%	Met
2nd Subsequent Year (2020-21)	(69,817,491.71)	1,192,462.00	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	1,397,715.95			
Budget Year (2018-19)	885,663.04	(512,052.91)	-36.6%	Not Met
1st Subsequent Year (2019-20)	885,663.04	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	885,663.04	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

In 2018-19, the District is required to increase its RR&M contribution by \$4 Million in addition to adding additional positions to Special Education and salary increases of 4% to all bargaining units.

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

Explanation:
(required if NOT met)

1c. 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)

Transfers to Child Development funds have been decreased as funding for the program has increased resulting in lesser dependency on the general fund by an estimated \$512,000.

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	01-8011	01-5620	49,398
Certificates of Participation	25	21-0000	Fund 21 Capitalized Interest and Subsidy	52,693,881
General Obligation Bonds	26	51-8311-8614	51-7438-7439	239,676,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1xxx,2xxx,3xxx	3,151,648

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

Claims Liability	NA	NA	67-587x	18,249,313
QSCB		21-0000	Fund 21 Capitalized Subsidy	48,473,509
SELF Assessment	NA	NA	67-5457	1,506,650
TOTAL:				363,801,365

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	109,466	48,398	0	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	11,460,653	7,610,000	7,610,000	7,610,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Claims Liability	3,492,111	3,492,111	3,492,111	3,492,111
QSCB	4,220,372	4,220,372	4,220,372	4,220,372
SELF Assessment	301,316	301,316	301,316	301,316
Total Annual Payments:	19,583,918	15,672,197	15,623,799	15,623,799
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

16,248,897

0

4. OPEB Liabilities

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

83,046,533.00

67,900.00

82,978,633.00

Actuarial

Jun 30, 2017

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Not determined	Not determined	Not determined
8,942,936.52	9,032,365.89	9,122,689.54
3,498,325.00	4,159,873.00	4,662,980.00
299	299	299

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:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

23,248,074.00
23,248,074.00

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)
23,248,074.00	23,248,074.00	23,248,074.00
8,160,899.00	8,160,899.00	8,160,899.00

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	2,899.4	2,912.9	2,907.3	2,897.9

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:

Jun 05, 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:

May 29, 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:

Jun 19, 2018

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are costs of H&W benefit changes included in the budget and MYPs?
- 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:

--

Certificated (Non-management) Step and Column Adjustments

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- 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	2,097.8	2,099.3	2,089.3	2,089.3

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2017-18 settled June 2018. 2018-19 negotiations will begin in the new year

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

890,408

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

3,638,072

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
20,505,139	22,760,704	24,809,167
100.0%	100.0%	100.0%
6.5%	11.0%	9.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
3,638,072	0	0

Classified negotiations settled in June 2018 with aretroactive increase of 4. % plus a increae to night differential. This increase has been included in estimated actuals and in the budget year as well.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
701,906	707,522	713,182
0.8%	0.8%	0.8%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	275.0	271.0	271.0	271.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 19, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

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?

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

**6 YEAR EXPENDITURE COMPARISON
COMBINED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2013	Actual Year To Date 6/30/2014	Actual Year To Date 6/30/2015	Actual Year To Date 6/30/2016	Actual Year To Date 6/30/2017	Estimated Actuals 6/30/2018	Difference
Revenue Balances							
LCFF Sources (8010 to 8099)	\$ 254,620,075	\$ 348,824,323	\$ 404,554,217	\$ 472,250,483	\$ 501,987,214	\$ 508,603,776	\$ 253,983,701
Federal Revenue (8100 to 8299)	64,856,638	50,005,929	44,245,044	43,115,038	49,453,277	55,547,406	(9,309,233)
Other State Revenue (8300 to 8599)	131,472,551	71,295,201	79,198,490	99,005,874	83,450,621	89,636,779	(41,835,772)
Other Local Revenue (8600 to 8799)	8,654,992	8,796,252	17,390,093	10,520,485	12,236,206	9,073,234	418,242
Interfund Transfers In (8900 to 8929)	73,619	13,049	74,785	59,982	-	-	(73,619)
All Other Financing Sources (8930 to 8979)	-	-	2,965,888	-	-	-	-
Revenue Contributions (8980 to 8999)	-	-	-	-	-	-	-
Total Revenue Balances	\$ 459,677,875	\$ 478,934,754	\$ 548,428,518	\$ 624,951,862	\$ 647,127,319	\$ 662,861,194	\$ 203,183,320
Expenditure Balances							
Certificated Salary (1000 to 1999)	\$ 214,088,938	\$ 227,100,122	\$ 249,040,355	\$ 253,651,989	\$ 273,041,213	\$ 288,956,339	\$ 74,867,400
Classified Salary (2000 to 2999)	60,725,044	63,389,710	69,806,437	72,088,860	79,931,360	84,261,634	23,536,590
Employee Benefit (3000 to 3999)	92,563,077	94,327,575	117,007,520	126,011,552	144,735,476	156,999,295	64,436,218
Books and Supplies (4000 to 4999)	19,090,251	23,728,507	31,197,223	38,841,461	34,459,122	36,111,098	17,020,847
Services and Operating Expenditures (5000 to 5999)	72,067,331	73,194,764	75,877,793	90,145,292	88,292,741	95,456,127	23,388,796
Capital Outlay (6000 to 6999)	2,856,836	4,335,361	5,870,768	7,144,864	6,363,063	8,593,122	5,736,286
Other Outgo (7100 to 7499)	(1,492,482)	(1,614,180)	623,159	(782,564)	(1,773,057)	(1,100,011)	392,471
Interfund Transfers Out (7600 to 7629)	133,630	553,584	1,412,608	8,421,681	3,163,103	1,397,716	1,264,086
Total Expenditure Balances	\$ 460,032,626	\$ 485,015,444	\$ 550,835,863	\$ 595,523,135	\$ 628,213,022	\$ 670,675,320	\$ 210,642,694
Revenues less Expenditures	\$ (354,751)	\$ (6,080,690)	\$ (2,407,345)	\$ 29,428,727	\$ 18,914,296	\$ (7,814,125)	\$ (7,459,374)

**6 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual		Actual		Actual		Actual		Estimated	
	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date	Actuals	Difference
	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018				
Revenue Balances										
LCFF Sources (8010 to 8099)	\$ 245,758,446	\$ 348,824,323	\$ 404,554,217	\$ 472,250,483	\$ 501,987,214	\$ 508,603,776			\$ 262,845,330	
Federal Revenue (8100 to 8299)	227,596	278,933	259,488	512,262	1,074,485	2,704,848			2,477,252	
Other State Revenue (8300 to 8599)	64,253,254	8,653,373	11,974,664	34,217,440	19,518,907	16,097,809			(48,155,444)	
Other Local Revenue (8600 to 8799)	3,488,589	2,158,679	7,261,604	3,863,623	5,308,293	5,071,073			1,582,484	
Interfund Transfers In (8900 to 8929)	73,619	13,049	2,940	59,878	-	-			(73,619)	
All Other Financing Sources (8930 to 8979)	-	-	2,965,888	-	-	-			-	
Revenue Contributions (8980 to 8999)	(23,815,626)	(28,614,412)	(31,009,484)	(42,451,899)	(54,661,435)	(58,566,424)			(34,750,798)	
Total Revenue Balances	\$ 289,985,877	\$ 331,313,944	\$ 396,009,318	\$ 468,451,788	\$ 473,227,464	\$ 473,911,083			\$ 183,925,205	

Expenditure Balances										
Certificated Salary (1000 to 1999)	\$ 151,106,124	\$ 173,364,900	\$ 192,368,924	\$ 204,832,879	\$ 216,256,689	\$ 228,521,530			\$ 77,415,405	
Classified Salary (2000 to 2999)	39,428,015	45,795,573	52,353,603	53,949,985	58,938,077	63,094,433			23,666,418	
Employee Benefit (3000 to 3999)	67,186,904	73,579,525	82,478,921	88,645,037	98,096,102	106,426,247			39,239,342	
Books and Supplies (4000 to 4999)	6,034,489	9,665,689	22,138,361	29,391,189	21,001,914	20,697,323			14,662,834	
Services and Operating Expenditures (5000 to 5999)	31,370,915	45,161,631	50,591,953	65,594,862	65,401,597	69,630,375			38,259,460	
Capital Outlay (6000 to 6999)	2,390,715	3,073,596	4,831,849	3,763,412	3,297,024	2,329,148			(61,567)	
Other Outgo (7100 to 7499)	(7,300,855)	(8,154,701)	(8,125,988)	(6,003,905)	(6,610,940)	(5,583,194)			1,717,662	
Interfund Transfers Out (7600 to 7629)	109,800	545,730	1,411,538	8,332,604	2,823,681	1,397,716			1,287,916	
Total Expenditure Balances	\$ 290,326,107	\$ 343,031,944	\$ 398,049,162	\$ 448,506,064	\$ 459,204,145	\$ 486,513,578			\$ 196,187,470	

Revenues less Expenditures \$ (340,230) \$ (11,717,999) \$ (2,039,844) \$ 19,945,725 \$ 14,023,319 \$ (12,602,495) \$ (12,262,265)

**6 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual		Actual		Actual		Actual		Estimated Actuals	Difference
	Year To Date 6/30/2013	Year To Date 6/30/2014	Year To Date 6/30/2015	Year To Date 6/30/2016	Year To Date 6/30/2017	Year To Date 6/30/2018	Year To Date 6/30/2018	Year To Date 6/30/2018		
Revenue Balances										
LCFF Sources (8010 to 8099)	\$ 8,861,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,861,629)	
Federal Revenue (8100 to 8299)	64,629,042	49,726,996	43,985,556	42,602,776	48,378,792	52,842,558	52,842,558	52,842,558	(11,786,484)	
Other State Revenue (8300 to 8599)	67,219,297	62,641,828	67,223,826	64,788,433	63,931,714	73,538,969	73,538,969	73,538,969	6,319,672	
Other Local Revenue (8600 to 8799)	5,166,403	6,637,573	10,128,489	6,656,862	6,927,913	4,002,161	4,002,161	4,002,161	(1,164,242)	
Interfund Transfers In (8900 to 8929)	-	-	71,845	104	-	-	-	-	-	
Revenue Contributions (8980 to 8999)	23,815,626	28,614,412	31,009,484	42,451,899	54,661,435	58,566,424	58,566,424	58,566,424	34,750,798	
Total Revenue Balances	\$ 169,691,997	\$ 147,620,809	\$ 152,419,200	\$ 156,500,074	\$ 173,899,855	\$ 188,950,112	\$ 188,950,112	\$ 188,950,112	\$ 19,258,114	

Expenditures Balances

Certificated Salary (1000 to 1999)	\$ 62,982,814	\$ 53,735,222	\$ 56,671,431	\$ 48,819,110	\$ 56,784,524	\$ 60,434,809	\$ (2,548,005)
Classified Salary (2000 to 2999)	21,297,029	17,594,137	17,452,834	18,138,875	20,993,283	21,167,201	(129,828)
Employee Benefit (3000 to 3999)	25,376,172	20,748,050	34,528,599	37,366,515	46,639,374	50,573,049	25,196,876
Books and Supplies (4000 to 4999)	13,055,762	14,062,818	9,058,861	9,450,272	13,457,208	15,413,775	2,358,013
Services and Operating Expenditures (5000 to 5999)	40,696,417	28,033,133	25,285,840	24,550,429	22,891,144	25,825,752	(14,870,665)
Capital Outlay (6000 to 6999)	466,121	1,261,765	1,038,919	3,381,452	3,066,040	6,263,974	5,797,853
Other Outgo (7100 to 7499)	5,808,373	6,540,521	8,749,146	5,221,341	4,837,882	4,483,182	(1,325,191)
Interfund Transfers Out (7600 to 7629)	23,830	7,854	1,070	89,077	339,422	-	(23,830)
Total Expenditure Balances	\$ 169,706,518	\$ 141,983,500	\$ 152,786,701	\$ 147,017,071	\$ 169,008,878	\$ 184,161,742	\$ 14,455,224

Revenues less Expenditures \$ (14,521) \$ 5,637,309 \$ (367,501) \$ 9,483,003 \$ 4,890,977 \$ 4,788,370 \$ 4,802,891

**2017-18 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Estimated	
				Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 510,210,430	\$ 509,703,022	\$ 510,045,340	\$ 508,603,776	\$ (1,606,654)
Federal Revenue (8100 to 8299)	44,503,620	59,970,341	61,506,451	55,547,406	11,043,785
Other State Revenue (8300 to 8599)	68,092,912	89,388,809	93,280,823	89,636,779	21,543,867
Other Local Revenue (8600 to 8799)	6,071,311	6,026,062	6,377,517	9,073,234	3,001,923
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 628,878,274	\$ 665,088,234	\$ 671,210,132	\$ 662,861,194	\$ 33,982,921
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 275,600,921	\$ 279,838,694	\$ 278,165,026	\$ 288,956,339	\$ 13,355,418
Classified Salary (2000 to 2999)	82,565,651	83,456,776	83,198,360	84,261,634	1,695,983
Employee Benefit (3000 to 3999)	152,664,231	155,727,951	155,559,935	156,999,295	4,335,065
Books and Supplies (4000 to 4999)	38,006,755	56,146,618	38,055,946	36,111,098	(1,895,656)
Services and Operating Expenditures (5000 to 5999)	96,352,844	108,636,752	104,858,986	95,456,127	(896,717)
Capital Outlay (6000 to 6999)	4,061,635	19,540,639	17,987,016	8,593,122	4,531,487
Other Outgo (7100 to 7499)	(1,574,004)	(1,623,950)	(1,647,189)	(1,100,011)	473,993
Interfund Transfers Out (7600 to 7629)	3,508,495	1,501,324	1,501,324	1,397,716	(2,110,779)
Total Expenditure Balances	\$ 651,186,528	\$ 703,224,804	\$ 677,679,404	\$ 670,675,320	\$ 19,488,792
Revenues less Expenditures	\$ (22,308,255)	\$ (38,136,570)	\$ (6,469,272)	\$ (7,814,125)	\$ 14,494,129

**2017-18 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Estimated Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 510,210,430	\$ 509,703,022	\$ 510,045,340	\$ 508,603,776	\$ (1,606,654)
Federal Revenue (8100 to 8299)	391,409	1,070,019	2,263,664	2,704,848	2,313,439
Other State Revenue (8300 to 8599)	8,895,575	16,032,248	16,084,783	16,097,809	7,202,234
Other Local Revenue (8600 to 8799)	4,706,686	4,715,865	5,017,321	5,071,073	364,387
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	(57,292,833)	(58,079,966)	(57,843,144)	(58,566,424)	(1,273,591)
Total Revenue Balances	\$ 466,911,268	\$ 473,441,188	\$ 475,567,964	\$ 473,911,083	\$ 6,999,815

Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 219,864,591	\$ 221,096,268	\$ 218,621,316	\$ 228,521,530	\$ 8,656,939
Classified Salary (2000 to 2999)	60,076,391	60,885,516	61,104,247	63,094,433	3,018,042
Employee Benefit (3000 to 3999)	106,845,479	105,305,914	104,717,841	106,426,247	(419,232)
Books and Supplies (4000 to 4999)	27,799,599	34,533,347	22,172,736	20,697,323	(7,102,275)
Services and Operating Expenditures (5000 to 5999)	71,752,243	75,559,289	75,310,839	69,630,375	(2,121,868)
Capital Outlay (6000 to 6999)	2,265,535	2,009,485	1,725,140	2,329,148	63,613
Other Outgo (7100 to 7499)	(5,445,940)	(6,384,587)	(6,202,674)	(5,583,194)	(137,253)
Interfund Transfers Out (7600 to 7629)	3,508,495	1,501,324	1,501,324	1,397,716	(2,110,779)
Total Expenditure Balances	\$ 486,666,392	\$ 494,506,556	\$ 478,950,768	\$ 486,513,578	\$ (152,815)
Revenues less Expenditures	\$ (19,755,125)	\$ (21,065,368)	\$ (3,382,804)	\$ (12,602,495)	\$ 7,152,629

2017-18 REPORTING BY PERIOD
RESTRICTED GENERAL FUND

Major Range Description	Adopted 6/19/2017	1st Interim 10/31/2017	2nd Interim 1/31/2018	Estimated Actuals 6/30/2018	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100 to 8299)	44,112,211	58,900,322	59,242,788	52,842,558	8,730,347
Other State Revenue (8300 to 8599)	59,197,337	73,356,561	77,196,040	73,538,969	14,341,632
Other Local Revenue (8600 to 8799)	1,364,625	1,310,197	1,360,197	4,002,161	2,637,536
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	57,292,833	58,079,966	57,843,144	58,566,424	1,273,591
Total Revenue Balances	\$ 161,967,006	\$ 191,647,046	\$ 195,642,169	\$ 188,950,112	\$ 26,983,106
Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 55,736,330	\$ 58,742,426	\$ 59,543,710	\$ 60,434,809	\$ 4,698,479
Classified Salary (2000 to 2999)	22,489,260	22,571,261	22,094,113	21,167,201	(1,322,059)
Employee Benefit (3000 to 3999)	45,818,752	50,422,037	50,842,094	50,573,049	4,754,297
Books and Supplies (4000 to 4999)	10,207,156	21,613,270	15,883,210	15,413,775	5,206,619
Services and Operating Expenditures (5000 to 5999)	24,600,602	33,077,463	29,548,147	25,825,752	1,225,150
Capital Outlay (6000 to 6999)	1,796,100	17,531,154	16,261,876	6,263,974	4,467,874
Other Outgo (7100 to 7499)	3,871,936	4,760,637	4,555,486	4,483,182	611,246
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 164,520,136	\$ 208,718,248	\$ 198,728,637	\$ 184,161,742	\$ 19,641,606
Revenues less Expenditures	\$ (2,553,130)	\$ (17,071,202)	\$ (3,086,468)	\$ 4,788,370	\$ 7,341,500



Making
Hope
Happen

 SAN BERNARDINO CITY
UNIFIED SCHOOL DISTRICT
since 1964