



# 2018-19 Budget Adoption

June 28, 2018 Board Meeting

Presented by: Laura Phan, Assistant Superintendent

# Overview

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- 2018-19 General Fund Budget and Components of Ending Fund Balance
- Multi-Year Projections
- Other Funds
- Next Steps

## State Budget Status

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- The 2018-19 State Budget was passed by California Legislature on June 14, 2018
  - COLA for LCFF is 3.7% while other State Categorical Programs, including Special Ed, are funded at the statutory COLA of 2.71%
  - One-time allocation of \$344 per ADA
- The Governor has 12 days to approve or veto the legislation. The Governor also has constitutional authority to reduce or eliminate certain line item expenditures contained within the spending plan.

## 2018-19 Budget Assumptions

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- No change from presentation at June 14th Board meeting
- Revenue and expenditure budget factors are included in the multi-year projection assumptions table
- No increase to salary schedules

# Revenue Assumptions

Description	2017-18 Estimated Actuals Budget	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
<b>Local Control Funding Formula (LCFF)</b>				
Projected "Funded" COLA	1.56%	3.70%	2.57%	2.67%
LCFF Gap Closure Percentage (DOF)	45.17%	100.00%	100.00%	100.00%
<b>LCFF Apportionment per ADA</b>				
LCFF Unrestricted	\$ 7,851	\$ 8,306	\$ 8,525	\$ 8,746
LCFF Supplemental Grant	\$ 757	\$ 817	\$ 829	\$ 833
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 8,608</b>	<b>\$ 9,123</b>	<b>\$ 9,354</b>	<b>\$ 9,579</b>
<b>Enrollment &amp; ADA</b>				
District Enrollment	10,305	10,077	9,916	9,678
LCFF ADA (including COE)	10,099.88	9,996.12	9,788.82	9,617.87
<b>Mandated Cost Block Grant</b>				
Per ADA Allocation	\$ 30	\$ 31	\$ 31	\$ 31
Estimated Block Grant Amount	\$ 303,775	\$ 308,477	\$ 301,652	\$ 296,832
<b>One Time Discretionary Grant</b>				
Per ADA Allocation	\$147	\$344	\$0	\$0
Estimated Grant Amount	1,475,029	3,412,091	-	-
<b>Lottery Apportionment per ADA</b>				
Unrestricted Lottery	\$146.00	\$146.00	\$146.00	\$146.00
Restricted Lottery - Proposition 20	\$48.00	\$48.00	\$48.00	\$48.00
State Categorical COLA	1.56%	2.71%	2.57%	2.67%
Special Education COLA on State	1.56%	2.71%	2.57%	2.67%
<b>Other Financing Sources/Uses:</b>	<b>\$ 8,099,898</b>	<b>\$ 4,086,744</b>	<b>\$ 7,483,749</b>	<b>8,196,312</b>

# LCFF Funding

Base Grant	Grade Span (TK-3)	Supplemental (51.64%)	Add-On (TIIG & Transportation)
\$75,666,402	\$3,431,084	\$8,169,189	\$3,930,266

**LCFF Entitlement Target**  
**\$91,196,941**  
 (\$9123 per ADA)

<b>2018-19 Proposed Budget Adoption Entitlement</b>			
Property Taxes	EPA	State Aid	
\$36,210,093	\$12,097,568	\$42,889,280	
<b>\$91,196,941</b>			

100% Funding (Zero Gap)

# Expenditure Assumptions

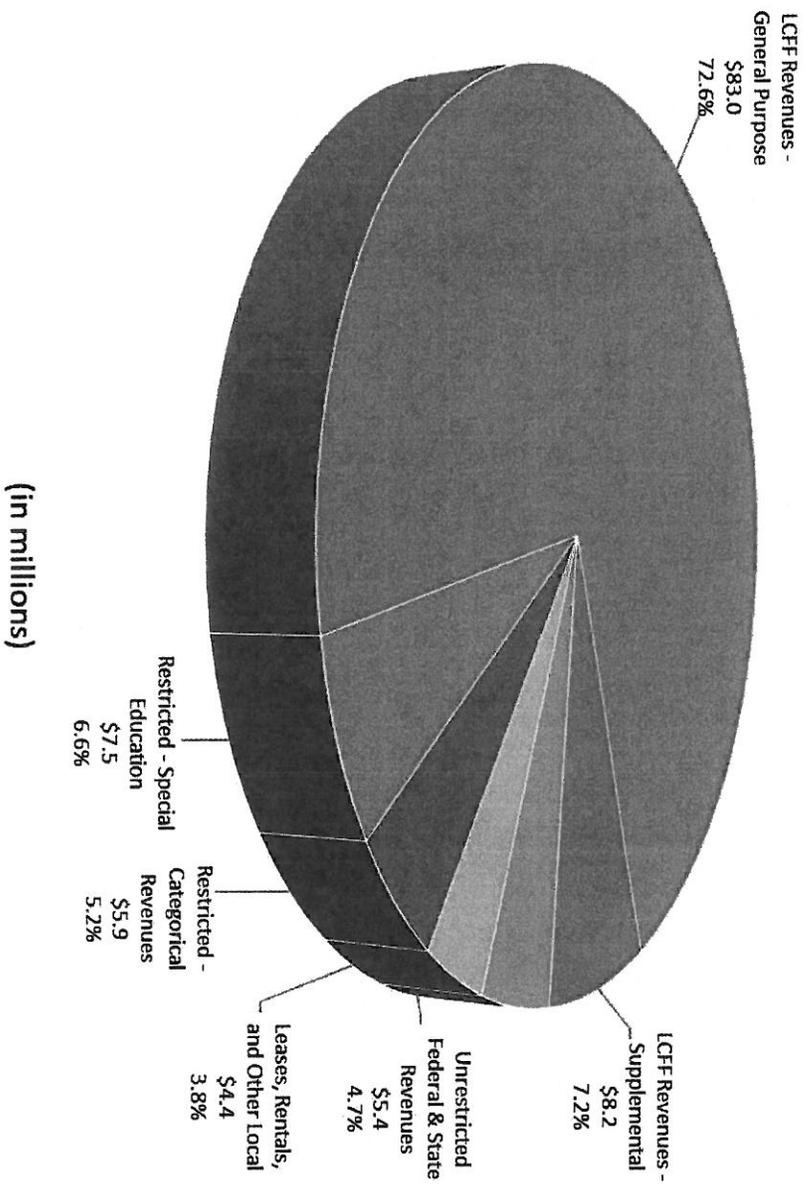
Description	2017-18		2018-19		2019-20		2020-21	
	Estimated Actuals Budget		Proposed Budget		Projected		Projected	
<b>Staffing:</b>								
TK-3 Class Size	25:1		24:1		24:1		24:1	
Grades 4-8	32:1		32:1		32:1		32:1	
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:								
Certificated	Included		+2.93 FTE		-9.0 FTE		-8.0 FTE	
Classified	Included		-15.57 FTE		-1.75 FTE		-2.0 FTE	
Projected Compensation Increase - Step Increases	Included		Included		\$ 1,154,045		\$ 1,058,451	
<b>Benefit Rates</b>								
STRS Employer Rate	14.430%		16.280%		18.130%		19.100%	
PERS Employer Rate	15.531%		18.062%		20.800%		23.500%	
Certificated Statutory Benefits Rate	3.23%		3.23%		3.23%		3.23%	
Classified Statutory Benefits Rate	9.43%		9.43%		9.43%		9.43%	
OGEA Health & Welfare Cap								
OGEA Health & Welfare Maximum Cap	\$23,871		\$24,524		\$24,524		\$24,524	
CSEA Health & Welfare Maximum Cap	\$15,872		\$16,292		\$16,292		\$16,292	
AFSME Health & Welfare Maximum Cap	\$9,474		\$9,690		\$9,690		\$9,690	
OGMA Health & Welfare Maximum Cap	\$24,020		\$24,020		\$24,020		\$24,020	
<b>Other Post Employment Benefits (OPEB)</b>								
Number of Retirees for Early Retirement Benefits	69		55		44		38	
Retiree Health Benefits Cost	\$ 541,791		\$ 496,109		\$ 458,817		\$ 383,215	
California CPI	3.37%		3.58%		3.36%		3.23%	
Indirect Cost Rate	5.85%		5.85%		5.85%		5.85%	
<b>Contributions from Unrestricted G/F:</b>								
Special Education	\$ 19,744,246		\$ 20,137,770		\$ 20,315,783		\$ 20,444,510	
Routine Repair/Restricted	\$ 2,801,693		\$ 2,801,693		\$ 2,801,693		\$ 3,513,467	
Community Day, Solar Local Grant, & Other	\$ 361,180		\$ 544,108		\$ 639,599		\$ 674,920	
<b>Total Contributions</b>	<b>\$ 22,907,119</b>		<b>\$ 23,483,571</b>		<b>\$ 23,757,075</b>		<b>\$ 24,632,897</b>	

# 2018-19 General Fund Budget

	Unrestricted		LCAP	Unrestricted		Restricted	Combined
	LCFF General Fund	Supplemental		General Fund	General Fund		
<b>Beginning Fund Balance</b>	\$ 3,666,846	\$ 511,164	\$ 4,178,010	\$ 3,024,619	\$ 7,202,629		
<b>Revenues:</b>							
LCFF Sources	83,027,752	8,169,189	91,196,941	4,275,744	95,472,685		
Federal Revenues	145,000	-	145,000	3,917,796	4,062,796		
State Revenues	5,252,953	-	5,252,953	4,077,552	9,330,505		
Local Revenues	4,362,082	-	4,362,082	1,167,517	5,529,599		
<b>Total Revenues</b>	\$ 92,787,787	\$ 8,169,189	\$ 100,956,976	\$ 13,438,609	\$ 114,395,585		
<b>Expenditures:</b>							
Salaries & Benefits	67,861,453	6,356,795	74,218,248	21,682,850	95,901,098		
Supplies, Services, Operating Exp & Capital Outlay	7,604,038	1,341,689	8,945,727	7,662,363	16,608,090		
Other Outgo	10,239	470,705	10,239	6,185,475	6,195,714		
Indirect Cost	(2,120,102)		(1,649,397)	1,440,006	(209,391)		
Debt Service Payments	21,284		21,284	966,660	987,944		
<b>Total Expenditures</b>	\$ 73,376,912	\$ 8,169,189	\$ 81,546,101	\$ 37,937,354	\$ 119,483,455		
<b>Other Sources/Uses:</b>							
Transfer-In and Other Sources	4,086,744	-	4,086,744	-	4,086,744		
Transfer-Out and Other Uses	(51,244)	-	(51,244)	-	(51,244)		
Contributions from Unrestricted to Restricted G/F	(23,483,571)	-	(23,483,571)	23,483,571	-		
<b>Total Other Sources/Uses</b>	\$ (19,448,071)	\$ -	\$ (19,448,071)	\$ 23,483,571	\$ 4,035,500		
<b>Net Change in Fund Balance</b>	\$ (37,196)	\$ -	\$ (37,196)	\$ (1,015,174)	\$ (1,052,370)		
<b>Ending Fund Balance</b>	\$ 3,629,650	\$ 511,164	\$ 4,140,814	\$ 2,009,445	\$ 6,150,259		
<b>Components of Ending Fund Balance:</b>							
Legally Restricted	554,771	-	554,771	-	2,009,445		
Total Commitments and Assignments	3,074,879	511,164	3,586,043	-	554,771		
Designated for Economic Uncertainties					3,586,043		
<b>Unassigned Ending Fund Balance</b>	\$ 1	\$ -	\$ 0	\$ 0	\$ 0		\$ 0

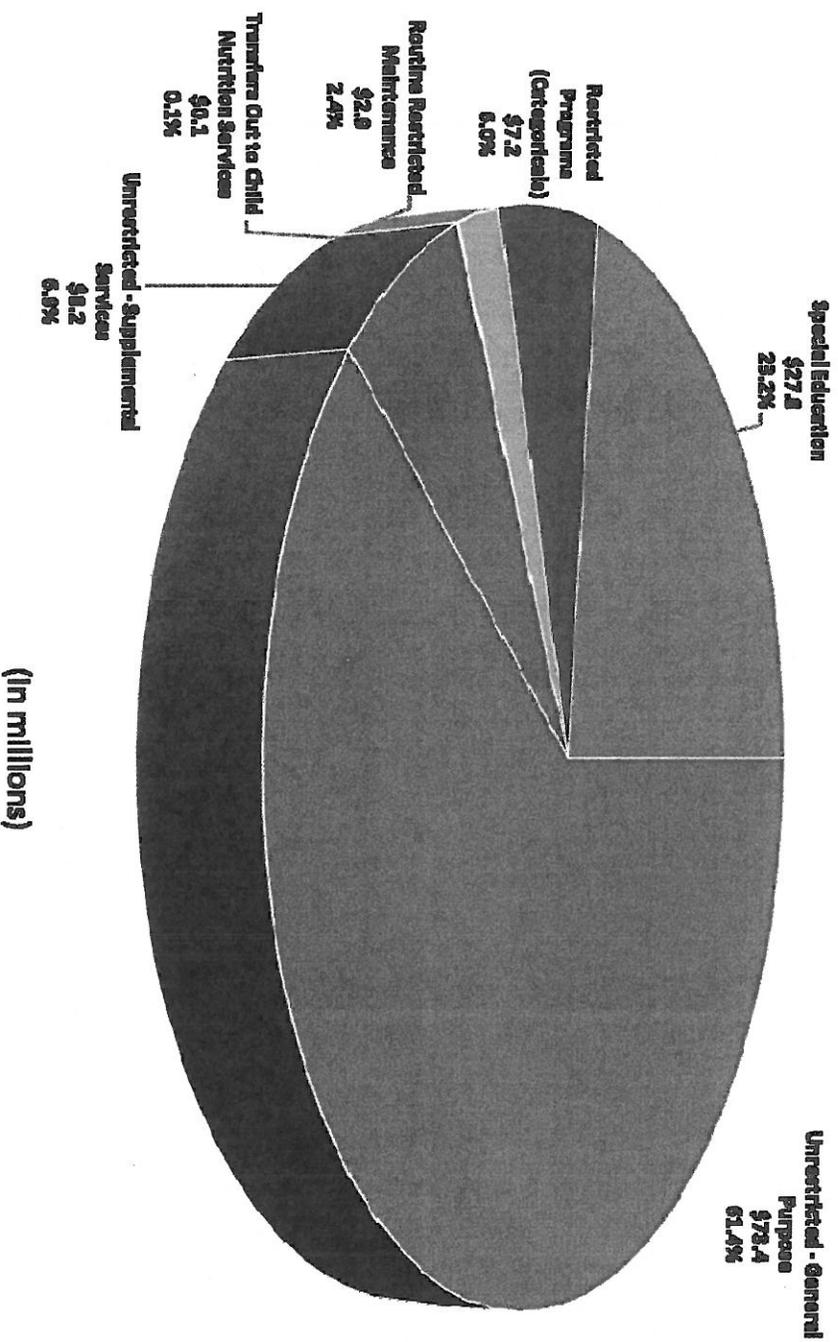
# 2018-19 Combined General Fund Revenues Distribution

Total G/F Revenues, excluding Transfer-in = \$114,395,585



# 2018-19 Combined General Fund Expenditures Distribution

Total G/F Expenditures, including Transfer-Out = \$119,534,699



# Components of Ending Fund Balance

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties, which is 3% of total general fund expenditures for OGS&D.

Combined Assigned and Unassigned/unappropriated Fund Balances		2018-19 Budget
Form	Fund	
01	General Fund/County School Service Fund	4,092,475
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		4,092,475
District Standard Reserve Level		3%
Less: District Minimum Reserve for Economic Uncertainties		3,586,041
Remaining Balance to Substantiated Need		506,434

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties		
Form	Fund	2018-19 Budget Description of Need
01	General Fund/County School Service Fund	506,434 Early Retirement Program Reserve
Total of Substantiated Needs		506,434

# Multi-Year Projection – Combined G/F

Description	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
Beginning Fund Balance, Projected	7,202,628	6,150,257	4,955,875
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	83,027,752	83,448,929	84,113,533
LCFF Entitlement - Supplemental Services	8,169,189	8,118,856	8,015,120
LCFF Special Ed Taxes	4,275,744	4,275,744	4,275,744
Federal & Other State Revenues	13,393,301	9,939,833	9,921,176
Other Local Revenue	5,529,599	6,029,599	6,029,599
<b>Total Revenue/Other Income</b>	<b>114,395,585</b>	<b>111,812,961</b>	<b>112,355,172</b>
<b>Expenditures</b>			
Employee Salaries and Benefits	95,901,098	96,906,804	97,755,836
Supplies, Services, Operating Expenses & Capital Outlay	16,608,091	16,533,206	15,875,315
Other Outgo	7,234,902	7,269,020	7,304,342
Direct Support/Indirect Costs/TSF's Out	(209,391)	(217,939)	(217,939)
<b>Total Expenditures/Other Outgo</b>	<b>119,534,700</b>	<b>120,491,091</b>	<b>120,717,554</b>
<b>Operating Surplus/(Deficit)</b>	<b>(5,139,115)</b>	<b>(8,678,130)</b>	<b>(8,362,382)</b>
Transfers-In from Special Reserve	4,086,744	7,483,749	8,196,312
<b>Ending Fund Balance</b>	<b>6,150,257</b>	<b>4,955,875</b>	<b>4,789,805</b>
Legally Restricted Balance	2,009,444	873,410	832,728
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,140,813</b>	<b>4,082,465</b>	<b>3,957,077</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,586,041	3,614,733	3,621,527
Total Committed and Assigned:	554,772	467,731	335,547
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Challenges

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- Revenue growth – new LCFF funding limited to COLA in future years
- Enrollment decline – continuing loss through 2022-23 per enrollment projection report dated April 11, 2018
  - Impact of new housing developments not realized yet
- Employee Pension Costs
- Unfunded Special Ed Mandates

# Impact of STRS/PERS

State Budget does not provide additional funding to relieve pension burden on school districts.

	2018-19			
	2017-18 Est. Actuals	2018-19 Proposed Budget	2019-20 Projection	2020-21 Projection
<b>LCFF Entitlement:</b>				
Prior Year Entitlement	\$ 86,839,216	\$ 86,941,371	\$ 91,196,941	\$ 91,567,785
Funding Increase	\$ 2,198,586	\$ 5,202,197	\$ 2,309,995	\$ 2,198,382
ADA Growth/(Loss)	\$ (2,096,431)	\$ (946,627)	\$ (1,939,151)	\$ (1,637,514)
<b>LCFF Transitional Entitlement</b>	<b>86,941,371</b>	<b>91,196,941</b>	<b>91,567,785</b>	<b>92,128,653</b>
Supplemental Proportionality	7,644,005	8,169,189	8,118,856	8,015,120
LCFF Revenue Increase	\$ 102,155	\$ 4,255,570	\$ 370,844	\$ 560,868
Less: Supplemental Proportionality Change	\$ 1,341	\$ 525,184	\$ (50,333)	\$ (103,736)
<b>Net LCFF Revenue Increase, General Purpose</b>	<b>\$ 100,814</b>	<b>\$ 3,730,386</b>	<b>\$ 421,177</b>	<b>\$ 664,604</b>
STRS Rate	14.430%	16.280%	18.130%	19.100%
PERS Rate	15.531%	18.062%	20.800%	23.500%
<b>Annual STRS/PERS Increase:</b>				
STRS Increase	883,396	882,684	934,127	496,114
PERS Increase	265,240	387,193	421,812	420,240
<b>Total STRS/PERS cost increase</b>	<b>1,148,635</b>	<b>1,269,876</b>	<b>1,355,939</b>	<b>916,354</b>
<b>Net Available After STRS/PERS Increase</b>	<b>\$ (1,047,821)</b>	<b>\$ 2,460,510</b>	<b>\$ (934,762)</b>	<b>\$ (251,750)</b>

# Special Ed – Underfunded Mandates

Special Ed service obligations and expenditures continue to rise, and the counts of students with special needs do not decline proportional to overall enrollment decline

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
					Est. Actuals		Proposed Budget	Projection	Projection			
District Enrollment	10,630		10,362		10,304		10,077		9,916		9,678	
Students with Special Needs, including SDC	1,166		1,198		1,229		1,214		1,191		1,129	
% of District Enrollment Receiving SpEd Services	11.0%		11.6%		11.9%		12.0%		12.0%		11.7%	
Total Unrestricted G/F Revenues, excluding Transfer-In	96,129,739		94,931,801		94,367,748		100,956,976		111,812,961		112,355,172	
Less: Supplemental Proportionality	(6,547,203)		(7,642,664)		(7,644,005)		(8,169,189)		(8,118,856)		(8,015,120)	
Net Unrestricted G/F Revenues for General Purpose	89,582,536		87,289,137		86,723,743		92,787,787		103,694,105		104,340,052	
Contribution to Special Ed	16,066,450		17,459,315		19,744,246		20,137,770		20,315,783		20,444,510	
% of Net Unrestricted G/F Revenues	17.9%		20.0%		22.8%		21.7%		19.6%		19.6%	

\* The Projections subtract 8<sup>th</sup> grade students of prior year, and reduce NPS expenditures for students graduating out of OGS D

## Other Funds

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These funds are restricted by law and function, and are not available for District operations. All restricted funds are projected to end fiscal year 2018-19 with positive fund balances

- Service Funds – Fund 13 Cafeteria Fund, projected
- Building Funds – Fund 21 Bond Program, Fund 25 Developer Fees, and Fund 40 Capital Outlay
- Proprietary Funds – Fund 63 Enterprise Fund (Preschool & BASE), and Fund 67 Self-Insurance Fund
- Debt Service Fund – Fund 51 Bond Interest & Redemption Fund

# Other Funds Summary

	Cafeteria Fund 13	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40	Other Enterprise Fund 63	Self-Insurance Fund 67	BIRF Fund 51
<b>Beginning Fund Balance</b>	\$ (0)	\$ 7,753,745	\$ 442,543	\$ 18,126,322	\$ 1,040,375	\$ 1,396,771	\$ 26,017,396
<u>Revenues:</u>							
Federal Revenues	2,701,909	-	-	-	-	-	253,941
State Revenues	172,877	-	-	-	-	-	178,022
Local Revenues	1,184,721	10,000	53,000	405,000	2,630,450	2,091,514	26,807,465
<b>Total Revenues</b>	<b>\$ 4,059,507</b>	<b>\$ 10,000</b>	<b>\$ 53,000</b>	<b>\$ 405,000</b>	<b>\$ 2,630,450</b>	<b>\$ 2,091,514</b>	<b>\$ 27,239,428</b>
<u>Expenditures:</u>							
Salaries & Benefits	1,926,921	24,353	-	-	2,418,213	-	-
Supplies	33,000	-	-	-	126,350	-	-
Services & Other Operating Exp	1,910,530	-	13,500	-	350,233	1,891,241	-
Capital Outlay	-	3,616,196	-	-	-	-	-
Indirect Cost	209,391	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	16,645,951
<b>Total Expenditures</b>	<b>\$ 4,079,842</b>	<b>\$ 3,640,549</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ 2,894,796</b>	<b>\$ 1,891,241</b>	<b>\$ 16,645,951</b>
<u>Other Sources/Uses:</u>							
Transfer-In and Other Sources	51,244	-	-	-	-	-	-
Transfer-Out and Other Uses	-	-	-	(4,086,744)	-	-	-
<b>Total Other Sources/Uses</b>	<b>\$ 51,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,086,744)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 30,909</b>	<b>\$ (3,630,549)</b>	<b>\$ 39,500</b>	<b>\$ (3,681,744)</b>	<b>\$ (264,346)</b>	<b>\$ 200,273</b>	<b>\$ 10,593,477</b>
<b>Ending Fund Balance</b>	<b>\$ 30,909</b>	<b>\$ 4,123,196</b>	<b>\$ 482,043</b>	<b>\$ 14,444,578</b>	<b>\$ 776,029</b>	<b>\$ 1,597,044</b>	<b>\$ 36,610,873</b>
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,400,599</b>	<b>\$ 482,043</b>	<b>\$ 14,444,578</b>	<b>\$ 776,029</b>	<b>\$ 1,597,044</b>	<b>\$ 36,608,785</b>

## Next Steps

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- District must revise budget 45 days after State Budget adoption if the changes are significant
- September 13, 2018 – 2017-18 Unaudited Actuals
- December 13, 2018 - 2018-19 First Interim Budget

# 2018-19 Proposed Budget

## Executive Narrative

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June 20, 2018

California Legislature has passed and sent to the Governor a spending plan for the fiscal year 2018-19 by the constitutional June 15 deadline. The Governor has 12 days to approve or veto the legislation. The Governor also has constitutional authority to reduce or eliminate certain line item expenditures contained within the spending plan. As of the date of this report, the Governor has not yet signed the 2018-19 State Budget and several trailer bills. The impact to school districts will not be certain until the Governor takes action.

The Oak Grove School District's (OGSD) 2018-19 Budget has been prepared based on the 2018-19 State Budget and trailer bills approved by the Legislature, and in accordance with guidelines and recommendations by Santa Clara County Office of Education, School Services of California, and the state Fiscal Crisis Management Assistance Team.

Even as Oak Grove School District contends with fiscal challenges due to declining enrollment, increased costs of Special Education, and increased contributions to employee pension systems, the District's 2018-2019 Budget contains the following Board priorities:

- The District's activities and budget will continue to be guided by the Board approved Five Year Plan.
- Expenditure assumptions are developed in conjunction with the Local Control Accountability Plan (LCAP), with input from various stakeholder groups; maximizing resources by leveraging different funding sources to achieve the District's LCAP goals.
- Maintaining low class size.
- Hiring and retaining highly qualified staff in all functional areas with competitive compensation packages for all collective bargaining units.
- Minimizing impact of enrollment decline by reducing teaching positions through attrition and the early retirement incentive program.
- Providing choice of instructional programs to families, including parent participation school, Independent Study program, STEM, Visual and Performing Arts, and Spanish Two Way Bilingual Immersion.
- Provide enriched instruction through Music and Technology.
- Provide enhanced teaching through staff development.
- Maintain safe and environmentally healthy facilities.

**OGSD FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2018-19 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF is to be funded at the augmented COLA of 3.7%. All other State programs will be adjusted by the statutory COLA of 2.71%.
- LCFF entitlement is to be fully (100%) funded, eliminating the funding gap entirely.
- LCFF Entitlement per average daily attendance is \$9,123. Supplemental services must be provided at a rate of \$817 per ADA, and the remaining LCFF funding for general purpose at \$8,306 per ADA.
- LCFF funded average daily attendance (ADA) of 9,996.12, including district students in county special education programs, based on 2017-18 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 51.6% of total district enrollment, three-year average from 2016-17 through projected 2018-19.
- One-time discretionary fund allocation of \$344 per ADA. Total allocation for OGSD is budgeted at \$3.4 million.
- The proposed budget reflects the Cost Containment Plan approved by the Board on April 27, 2017, with applicable adjustments such as final closure of two schools versus three schools per the Plan.
- On March 1, 2018, the Board approved closure of Glider Elementary and Miner Elementary Schools, and new attendance boundaries for the District. In addition, the Two Way Bilingual Immersion (TWBI) program is relocated permanently to Del Roble School. TWBI was established in 2015-16 and is intended to provide Spanish immersion education for grades TK-8.
- Although the 2018-19 Budget reflects expenditure reductions of the school closure as described above, cost increases in mandated Special Education services erode savings in Unrestricted General Fund. Total expenditures and other uses exceed revenues by \$7.5 million, alleviated by the one-time discretionary fund of \$3.4 million, resulting in a net operating deficit of \$4.1 million. Transfers-in from the Special Reserve Fund of \$4.1 million is necessary to balance the 2018-19 budget.
- Unrestricted General Fund balance is projected to be at \$4.1 million at end of 2018-19. Excluding the \$3.6 million (3% of total general fund expenditures) required for economic

uncertainties and \$554 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

### GENERAL FUND - COMBINED

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. The LCFF provides districts a "base" level of funding that is then adjusted by grade span of TK-3 and/or 9-12, which is in lieu of the class size reduction apportionment under the previous revenue limit funding formula. In addition, "supplemental" funding is provided based on unduplicated counts of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count). When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided.

Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

The main premises of the Local Control Funding Formula when it was implemented in 2013-14 are:

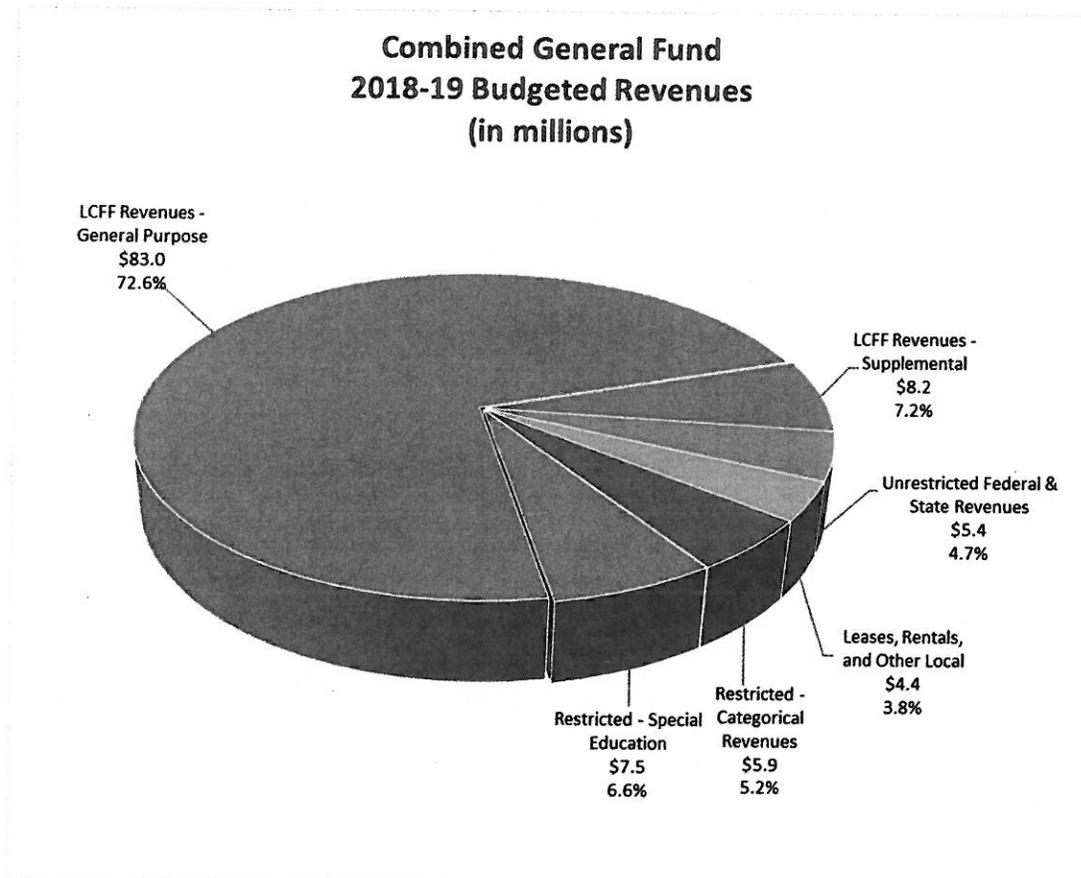
- Restoration of pre-recession purchasing power to the 2007-08 level by 2020-21.
- Redistribution of funding among LEAs to fund additional services to targeted students and close the achievement gap
- Greater local control over programs and resources

The State's K-12 Education Budget for 2018-19 fully fund LCFF, ahead of the established timeline by two years. Due to increased costs of employee retirement systems (CalSTRS and CalPERS), special education, and other nondiscretionary spending, School Services of California calculated that school districts would have approximately 91-92% of the 2007-08 purchasing level when LCFF is fully implemented. Proposition 98 still governs the level of funding for K-12 education, and the large year over year increases since 2013-14 will end after 2018-19.

Upon full funding of LCFF, annual revenue dollar increases will be per Cost of Living Adjustment (COLA) rates. The table below shows the trend in COLA rates since implementation of LCFF.

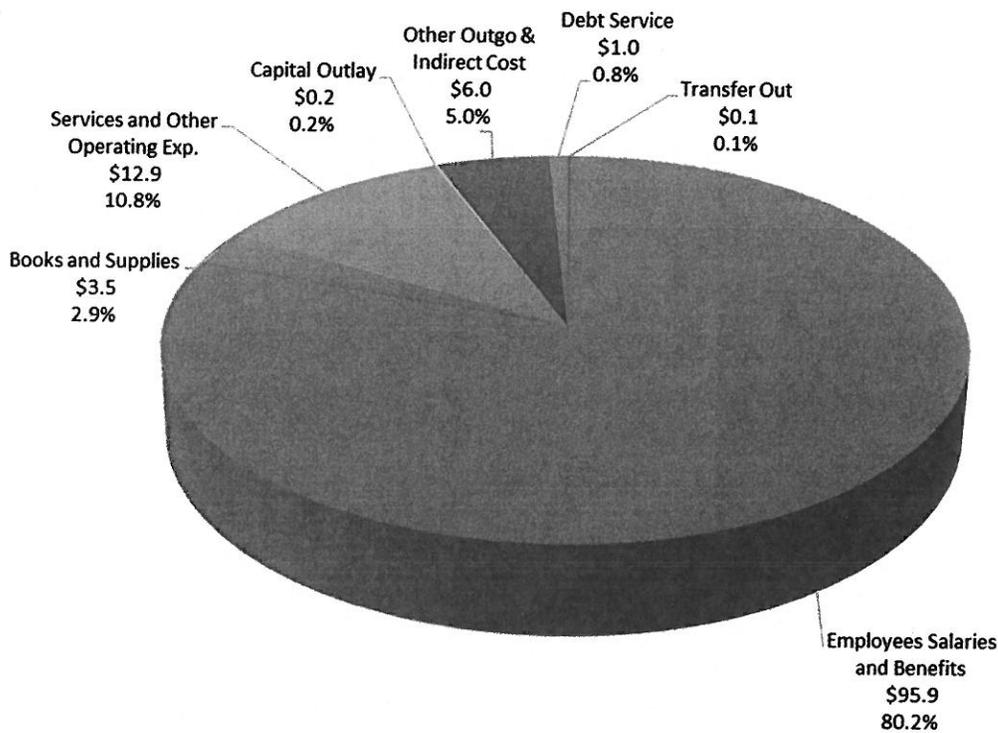
<u>Actual/Projection*</u>	<u>Statutory COLA</u>
2013-14	1.565%
2014-15	0.850%
2015-16	1.020%
2016-17	0.000%
2017-18	1.560%
2018-19	2.710%
2019-20*	2.570%
2020-21*	2.670%
2021-22*	3.420%
2022-23*	3.260%

In addition to LCFF income, the District receives federal and state revenues for categorical programs. Federal categorical program revenues have been reduced by Federal sequestrations since 2013-14, and State categorical programs have been rolled into LCFF with a few exceptions. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$114.4 million.



The District’s expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures, including Transfers-out to support mandated Child Nutrition Services, is budgeted at \$119.6 million. Employee salaries and benefits take up approximately 80.2% of total general fund expenditures.

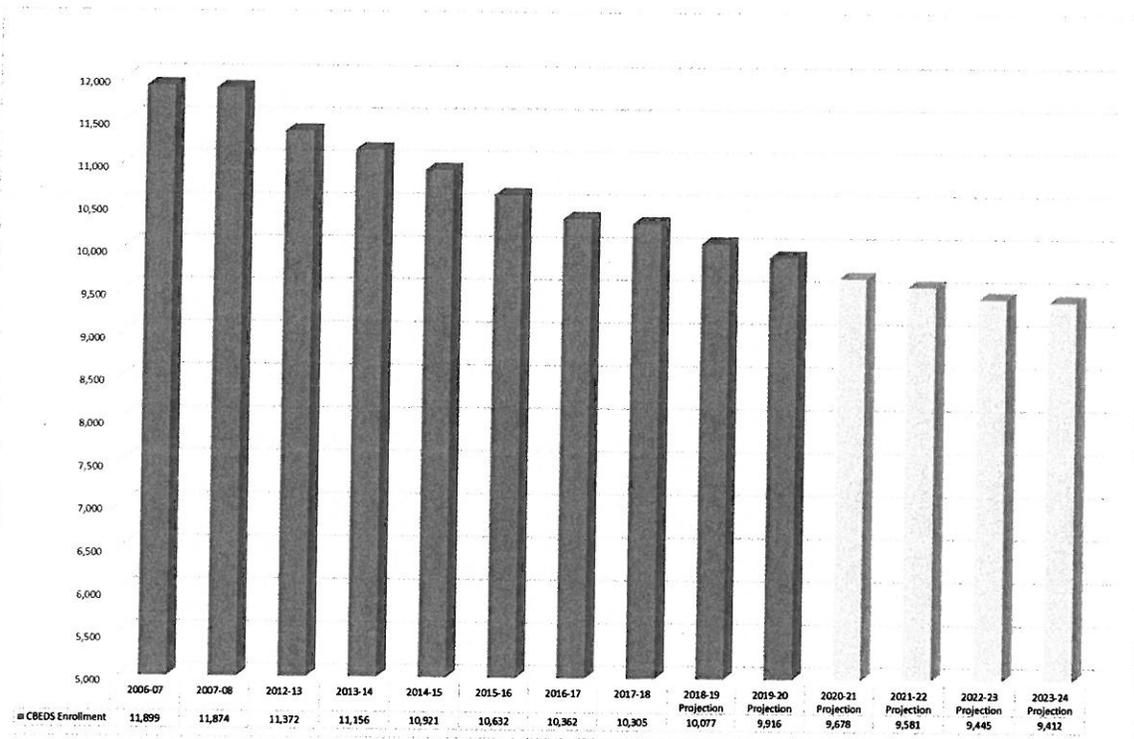
**Combined General Fund  
2018-19 Budgeted Expenditures  
(in millions)**



**ENROLLMENT**

Student enrollment for the District last peaked in 2006-07 and has been in a decline since. In addition to families moving out of the area as a result of the recent recession, the overall birthrate for the region has been declining. However, there are several major housing developments that have started construction in the District that may alleviate future enrollment loss. The District commission an enrollment analysis report every year to update the projection numbers.

Enrollment projections through 2020-21 are per the demographer’s report dated April 11, 2018.



The projected enrollment loss translates into cumulative revenue loss of approximately \$8.4 million over the three years of the Multi-Year Projection budget.

Fiscal Year	Enrollment	Funded ADA	ADA Loss	LCFF Funding per ADA	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2017-18	10,305	9,979.45		\$8,608				
2018-19 Budget	10,077	9,875.69	(103.76)	\$9,123	(\$946,627)	(\$946,627)	(\$946,627)	(\$2,839,880)
2019-20 Projection	9,916	9,668.39	(207.30)	\$9,354		(\$1,939,151)	(\$1,939,151)	(\$3,878,302)
2020-21 Projection	9,678	9,497.44	(170.95)	\$9,579			(\$1,637,514)	(\$1,637,514)
Cumulative Total			(482.01)		(\$946,627)	(\$2,885,778)	(\$4,523,292)	(\$8,355,696)

**STAFFING**

**Certificated Salaries** are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.

Classroom staffing allocations for 2018-19 are in accordance to the following class sizes across the district:

- Grade TK-3 24:1 (lower from 25:1 in 2017-18)
- Grade 4-8 32:1
- Special Day Class (SDC) 11:1 (average across the district)

**Classified Salaries** represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

**Employee Benefits** correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

The District pays approximately 97% of employee health benefit premiums on average for teachers. The District will contribute 16.28% into CalSTRS for certificated employees and 18.062% into CalPERS for classified employees. These rates are expected to increase annually through 2020-21.

It is important to note that even though the District received annual revenue increases with the implementation of LCFF in 2013-14, CalSTRS expenses have almost doubled and CalPERS expense has increased by more than half in the same period; 97.3% rate increase and 57.9% rate increase respectively from 2013-14 to 2018-19.)

<b>Employer Payroll Tax</b>	<b>2013-14</b>	<b>2017-18</b>	<b>2018-19 Budget</b>	<b>2019-20 Projection</b>	<b>2020-21 Projection</b>
STRS *	8.2500%	14.4300%	16.2800%	18.1300%	19.1000%
PERS	11.4420%	15.5310%	18.0620%	20.8000%	23.5000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp *	1.8606%	1.7331%	1.7331%	1.7331%	1.7331%
<b>* Certificated P/R Tax &amp; Benefits</b>	<b>11.6106%</b>	<b>17.6631%</b>	<b>19.5131%</b>	<b>21.3631%</b>	<b>22.3331%</b>
<b>Classified P/R Tax &amp; Benefits</b>	<b>21.0026%</b>	<b>24.9641%</b>	<b>27.4951%</b>	<b>30.2331%</b>	<b>32.9331%</b>

**Staffing Change**

At the time of budget development, no settlement has been reached for 2018-19 salaries and benefits for all bargaining units. The contract agreement with OGEA (teachers) include reducing class size for grades TK-3 to 24:1 in 2018-19 and forward. The 2018-19 budget does not include any settlements for Executive Team.

Certificated positions:

Added Teachers to Two Way Bilingual Immersion, Indigo, Adventure, and restricted SLS programs	7.80 FTEs
Reductions due to declining enrollment and Board approved reductions	- 4.87 FTEs
<b>Net change to certificated positions</b>	<b><u>2.93 FTEs</u></b>

Classified Positions:

School Closures	- 6.94 FTEs
Other Board approved reductions	<u>- 8.63 FTEs</u>
Net change to classified positions	<u>- 15.57 FTEs</u>

<b>2018-19 Proposed Budget</b>				
	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total General Fund</b>
<b>Certificated</b>				
1100 Teachers	405.80	3.60	75.10	484.50
1200 Certificated Pupil Support	12.19	0.20	13.88	26.27
1300 Certificated Administrator	27.10	2.30	2.00	31.40
1900 Other Certificated Salaries	7.00	0.73	2.00	9.73
<b>Total Certificated</b>	<b>452.09</b>	<b>6.83</b>	<b>92.98</b>	<b>551.90</b>
<i>2017-18 Total Certificated</i>	<i>449.48</i>	<i>7.88</i>	<i>91.62</i>	<i>548.97</i>
<i>Change</i>	<i>2.61</i>	<i>(1.05)</i>	<i>1.36</i>	<i>2.93</i>
2100 Instructional Aids	10.38	0.00	77.95	88.32
2200 Classified Support	89.59	7.48	0.00	97.08
2300 Classified Administrator	7.55	1.45	0.00	9.00
2400 Clerical and Office Salaries	60.49	1.88	2.00	64.36
2900 Other Classified Salaries	13.30	0.00	3.50	16.80
<b>Total Classified</b>	<b>181.31</b>	<b>10.81</b>	<b>83.45</b>	<b>275.56</b>
<i>2017-18 Total Classified</i>	<i>194.23</i>	<i>10.81</i>	<i>86.09</i>	<i>291.13</i>
<i>Change</i>	<i>(12.93)</i>	<i>0.00</i>	<i>(2.64)</i>	<i>(15.57)</i>
<b>TOTAL FTE</b>	<b>633.40</b>	<b>17.64</b>	<b>176.43</b>	<b>827.46</b>

**OTHER EXPENDITURES**

The 2018-19 Budget excludes all one-time expenditures incurred in 2017-18, but also includes new expenditures associated with the 2018-19 LCAP.

**Teacher Induction Program** - in past years, the District received state funding for the Beginning Teacher Support and Assessment (BTSA). The BTSA grant ended effective 2015-16, and the District supported the program using the one-time Educator Effectiveness Grant from 2015-16 through 2017-18. The District will fund the Teacher Induction Program from the General Fund in future years, budgeted at \$157 thousand in 2018-19.

**Materials and Supplies** - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Total general fund materials and supplies budget is \$3.5 million, a decrease of \$161 thousand from 2017-18 budget, which included carryovers from prior year.

**Services, Other Operating Expenses** represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$12.9 million, a decrease of \$1.7 million from 2017-18 budget primarily from excluding any 2017-18 carryovers in the budget year as well as implementing Board approved reductions.

**Capital Outlay** includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$170 thousand, a decrease of \$310 thousand from 2017-18 budget, primarily for standard operational equipment.

**Other Outgo** includes tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. District students enrolled in these schools per their Individualized Education Plan (IEP). Total tuition payments for 2018-19 are budgeted at \$6.2 million, an increase of \$384 thousand from 2017-18.

#### UNRESTRICTED GENERAL FUND

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues of \$91.2 million account for approximately 90.3% of total unrestricted resources. The District budgeted \$3.4 million of one-time discretionary funds in 2018-19 (estimated \$344 per ADA).

**Supplemental Grant** is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to "increase or improve services for unduplicated pupils as compared to services provided to all pupils", and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on projected unduplicated count rate of 51.64% and 100% funding of LCFF entitlement, Supplemental amount set aside for 2018-19 is \$8.2 million, an increase of \$532 thousand from 2017-18. The District’s LCAP goals and budget were presented for Board review on June 14, 2018. All expenditures per the LCAP are included in the proposed 2018-19 Budget.

2018-19 LCAP	Supplemental Services	Supplemental Reserve	Supplemental Budget
Goal 1	1,475,813	87,420	1,563,233
Goal 2	4,829,864	286,098	5,115,962
Goal 3	156,071	9,245	165,316
Goal 4	225,591	13,363	238,954
Goal 5	336,927	19,958	356,885
Goal 6	688,081	40,759	728,840
<b>Total Expenditures per LCAP</b>	<b>\$ 7,712,347</b>	<b>\$ 456,843</b>	<b>\$ 8,169,190</b>

**Contributions to Restricted Programs** represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$23.5 million for 2018-19, an increase of \$576 thousand from 2017-18, as follows.

Routine Restricted Maintenance	\$ 2,801,693
Restricted Programs	\$ 544,108
Contribution to Special Education	\$ 20,137,770
<b>Total Contributions from Unrestricted G/F</b>	<b>\$ 23,483,571</b>

Net of the above required contributions to restricted programs, approximately 76.7% of total Unrestricted General Fund Revenues is available for district instructional and operational activities. As enrollment and general fund revenues decline, cost saving measures are negated by increasing costs of Special Ed mandated services and expenditures. Contributions from Unrestricted General Fund to restricted programs will increase by approximately \$576 thousand in 2018-19 and \$274 thousand in 2019-20.

**Transportation** funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remains flat since 2013-14 with no annual COLA increases.

The Cost Containment Plan approved by the Board on April 27, 2017 includes elimination of general education home-to-school busing pending school consolidation. On March 1, 2018, the Board approved closure of Glider and Miner Elementary Schools, new attendance boundaries for entire district, and elimination of previous General Ed bus routes.

In April, 2018, the District conducted a mail-in survey of various neighborhoods to gauge community interest in fee-for-service busing. Per the bus survey results, the District will offer bus service from the Silverleaf Neighborhood to Baldwin Elementary and Bernal Intermediate Schools effective 2018-19. Students with free and reduced lunch status are exempt from any charges. Annual two-way bus pass rates per family are as follow:

- First Bus Pass - \$350.00
- Second Bus Pass - \$250.00
- Third Bus Pass - \$225.00

In addition to the new General Ed bus route noted above, the District is budgeting for 26 Special Ed bus routes; 9 to county programs outside the district and the remaining 17 bus routes are within district boundaries. The projected cost to operate the transportation program is as follows.

Home-to-School Transportation	\$ 113,734
Special Education Transportation	<u>3,177,586</u>
<b>Total Transportation Program Cost</b>	<b>\$ 3,291,320</b>
State Apportionment (incl. in LCFF) and Other Revenues	<u>\$ 1,273,198</u>
Transportation Program Shortfall	<u>\$ (2,018,122)</u>

**Indirect Cost** are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2018-19 approved indirect cost rate for most allowable categorical programs is 6.5% and 5.41% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs.

For 2018-19, the Unrestricted General Fund is projected to recapture \$1.4 million of indirect costs from the restricted programs and \$209 thousand from Child Nutrition Services Fund.

## UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$4.1 million. Approximately \$4.1 million of the unrestricted ending balance must be set aside for economic uncertainties, encumbrances and obligations, and other commitments and assignments. Unassigned Fund Balance is projected to be \$0 million at end of 2018-19 (see the table that follows)

	Unrestricted		
	LCFF	LCAP	Unrestricted
	General Fund	Supplemental	General Fund
<b>Beginning Fund Balance</b>	\$ 3,666,846	\$ 511,164	\$ 4,178,010
<b>Revenues:</b>			
LCFF Sources	83,027,752	8,169,189	91,196,941
Federal Revenues	145,000	-	145,000
State Revenues	5,252,953	-	5,252,953
Local Revenues	4,362,082	-	4,362,082
<b>Total Revenues</b>	<b>\$ 92,787,787</b>	<b>\$ 8,169,189</b>	<b>\$100,956,976</b>
<b>Expenditures:</b>			
Certificated Salaries	37,812,948	3,832,321	41,645,269
Classified Salaries	10,375,530	985,535	11,361,065
Employee STRS	6,049,852	429,048	6,478,900
Employee PERS	1,792,976	203,932	1,996,908
Other Employee Benefits	11,323,318	905,959	12,229,277
Retiree Benefits	506,829	-	506,829
Supplies, Services, Operating Exp & Capital Outlay	7,604,038	1,341,689	8,945,727
Other Outgo	10,239	-	10,239
Indirect Cost	(2,120,102)	470,705	(1,649,397)
Debt Service Payments	21,284	-	21,284
<b>Total Expenditures</b>	<b>\$ 73,376,912</b>	<b>\$ 8,169,189</b>	<b>\$ 81,546,101</b>
<b>Other Sources/Uses:</b>			
Transfer-In and Other Sources	4,086,744	-	4,086,744
Transfer-Out and Other Uses	(51,244)	-	(51,244)
<i>Contribution to Routine Restricted Maintenance</i>	<i>(2,801,693)</i>		<i>(2,801,693)</i>
<i>Contribution to Other Restricted Programs</i>	<i>(544,108)</i>		<i>(544,108)</i>
<i>Contribution to Special Education</i>	<i>(20,137,770)</i>		<i>(20,137,770)</i>
<b>Total Other Sources/Uses</b>	<b>\$ (19,448,071)</b>	<b>\$ -</b>	<b>\$ (19,448,071)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (37,196)</b>	<b>\$ -</b>	<b>\$ (37,196)</b>
<b>Ending Fund Balance</b>	<b>\$ 3,629,650</b>	<b>\$ 511,164</b>	<b>\$ 4,140,814</b>
<b>Components of Ending Fund Balance:</b>			
Total Commitments and Assignments	554,771	-	554,771
Designated for Economic Uncertainties	3,074,879	511,164	3,586,043
<b>Unassigned Ending Fund Balance</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 0</b>

**RESTRICTED GENERAL FUND**

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

**ROUTINE RESTRICTED MAINTENANCE (RRM)**

The Routine Restricted Maintenance (RRM) program concept is a strategy for managing Oak Grove School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Contribution from Unrestricted General Fund equivalent to 3% of total Adopted Budget expenditures is required for school districts participating in the School Facility Program. With the passage of Proposition 51 in November 2016, school districts are allowed flexibility in limiting RRM transfer amount to the lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15.

The District chose to apply flexibility, and the transfer from Unrestricted General Fund to Routine Restricted Maintenance in 2018-19 will be at the 2014-15 level of \$2.8 million. The RRM fund supports routine facility maintenance and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. The Routine Restricted Maintenance Fund does not expect to carry a fund balance at end of 2018-19.

**RESTRICTED PROGRAMS /CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal categorical programs include the Title programs and Medi-Cal Billing Option.

Federal revenues are projected at \$1.9 million, state revenues are projected at \$3.5 million, and local grants are projected at \$504 thousand. The budget assumes \$1.1 million of carryover funds will remain legally restricted at end of 2018-19.

## SPECIAL EDUCATION

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal, state, and local and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanction if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

For 2018-19, the District assumes all programs and activities to continue the same as in 2017-18. Currently, the District provides instruction and specialized services for approximately 1,208 special education students in district operated programs (including 257 in Special Day Classes) and 124 students in county operated programs. The District plans to operate 32 special day classes (SDC) as follow:

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 105 students to programs operated by the County Office of Education (COE) and 30 students to non-public schools (NPA/NPS). The cost for one student in a COE program is approximately \$39 thousand to \$60 thousand per year, and the cost of an NPA/NPS is approximately \$50 to \$80 thousand.

For 2018-19, the cost to operate special education is \$27.8 million and the District will only receive \$7.5 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$20.3 million (72.3% of total expenditures) to cover the funding shortfall.

	Routine Restricted		Special	Restricted
	Maintenance	Categoricals	Education	General Fund
	(RRM)			
<b>Beginning Fund Balance</b>	\$ 631,926	\$ 1,807,767	\$ 584,926	\$ 3,024,619
<b>Revenues:</b>				
LCFF Sources	-	-	4,275,744	4,275,744
Federal Revenues	-	1,947,012	1,970,784	3,917,796
State Revenues	-	3,487,819	589,733	4,077,552
Local Revenues	-	504,458	663,059	1,167,517
<b>Total Revenues</b>	\$ -	\$ 5,939,289	\$ 7,499,320	\$ 13,438,609
<b>Expenditures:</b>				
Salaries & Benefits	1,182,424	3,725,191	16,775,235	21,682,850
Supplies	253,500	899,332	64,667	1,217,499
Services & Other Operating Exp	1,192,075	1,459,584	3,666,705	6,318,364
Capital Outlay	126,500	-	-	126,500
Other Outgo	-	-	6,185,475	6,185,475
Indirect Cost	170,819	122,832	1,146,355	1,440,006
Debt Service Payments	-	966,660	-	966,660
<b>Total Expenditures</b>	\$ 2,925,318	\$ 7,173,599	\$ 27,838,437	\$ 37,937,354
<b>Other Sources/Uses:</b>				
Contribution to Routine Restricted Maintenance	2,801,693	-	-	2,801,693
Contribution to Other Restricted Programs	-	544,108	-	544,108
Contribution to Special Education	-	-	20,137,770	20,137,770
<b>Total Other Sources/Uses</b>	\$ 2,801,693	\$ 544,108	\$ 20,137,770	\$ 23,483,571
<b>Net Change in Fund Balance</b>	\$ (123,625)	\$ (690,202)	\$ (201,347)	\$ (1,015,174)
<b>Ending Fund Balance</b>	\$ 508,301	\$ 1,117,565	\$ 383,579	\$ 2,009,445
<b>Components of Ending Fund Balance:</b>				
Legally Restricted	508,301	1,117,565	383,579	2,009,445
<b>Unassigned Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ 0

## CASHFLOW

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The District has been fortunate to have adequate cash from the sale of Calero site (Special Reserve Fund 40) for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. Although the District will deplete the Special Reserve Fund within the next three years, the District does not anticipate a need to issue any Tax Anticipation Notes (TRANS) for short-term borrowings in 2018-19.

**MULTI-YEAR PROJECTIONS**

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

LCFF revenue increases are limited to COLAs, approximately \$421 thousand in 2019-20 and \$665 thousand in 2020-21. Total revenues are projected to decrease by approximately \$2.6 million in 2019-20 and increase by \$542 thousand in 2020-21. The revenue decrease in 2019-20 is because the 2018-19 revenues were boosted by one-time state discretionary grant.

Expenditures are based on projected enrollment decline and corresponding staffing level with estimated step and column increases, and provisions have not been made for collective bargaining settlements or natural attritions in 2019-20 and 2020-21. Estimated step and column increases are included in the projections as per the District's position control system. Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures.

Total expenditures and other outgo are projected to increase by approximately \$956 thousand and \$226 thousand in 2019-20 and 2020-21, respectively. The growth in expenditures, assuming no expansion of current programs, far exceed any projected growth in revenues.

The expenditure budgets for 2019-20 and 2020-21 include the factors listed below. Some reductions may not be implemented depending on future revenue sources.

- Step and column costs for all employees.
- No changes to the salary schedules.
- Reduced teaching staff proportional to enrollment loss.
- Higher rates for STRS and PERS.
- Savings from scheduled employee retirements.
- Restructure certain staff positions to shift expenditures to Supplemental.
- Reduction of work force at the district level.
- Elimination or restructure of non-mandated instructional programs such as afterschool sports, visual and performance arts, and the alternative school.

Description	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
Beginning Fund Balance	7,202,628	6,150,257	4,955,875
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	83,027,752	83,448,929	84,113,533
LCFF Entitlement - Supplemental Services	8,169,189	8,118,856	8,015,120
LCFF Special Ed Taxes	4,275,744	4,275,744	4,275,744
Federal Revenue	4,062,796	4,062,796	4,062,796
Other State Revenue	9,330,505	5,877,037	5,858,380
Other Local Revenue	5,529,599	6,029,599	6,029,599
<b>Total Revenue/Other Income</b>	<b>114,395,585</b>	<b>111,812,961</b>	<b>112,355,172</b>
<b>Expenditures</b>			
Certificated Salaries	50,811,953	50,625,922	50,758,251
Classified Salaries	16,134,285	16,245,364	16,302,813
Employee Benefits	28,954,860	30,035,518	30,694,772
Books and Supplies	3,491,347	3,464,469	3,458,133
Services, Other Operating	12,946,244	12,898,237	12,246,682
Capital Outlay	170,500	170,500	170,500
Other Outgo	7,234,902	7,269,020	7,304,342
Direct Support/Indirect Costs/TSF's Out	(209,391)	(217,939)	(217,939)
<b>Total Expenditures/Other Outgo</b>	<b>119,534,700</b>	<b>120,491,091</b>	<b>120,717,554</b>
<b>Operating Surplus/(Deficit)</b>	<b>(5,139,115)</b>	<b>(8,678,130)</b>	<b>(8,362,382)</b>
Transfers-In from Special Reserve	4,086,744	7,483,749	8,196,312
<b>Ending Fund Balance</b>	<b>6,150,257</b>	<b>4,955,875</b>	<b>4,789,805</b>
Legally Restricted Balance	2,009,444	873,410	832,728
<b>Unrestricted General Fund - Ending Fund Balan</b>	<b>4,140,813</b>	<b>4,082,465</b>	<b>3,957,077</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,586,041	3,614,733	3,621,527
Total Committed and Assigned:	554,772	467,731	335,547
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### OTHER RESTRICTED FUNDS

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2018-19 with positive fund balances.

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects. The District maintains the following fund:

**Fund 13 Cafeteria Fund** accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for free and reduced price meals. For the past several years, CNS operated at a deficit and requiring contributions from the General Fund as a result of declining enrollment and decreasing meal participation. The District's meal per labor hour (MPLH) averages for 2017-18 is 26.38 for the elementary schools and 17.81 for the intermediate schools. The standard average MPLH is 30.0 per the Fiscal Crisis Management and Assistance Team. Per the budget reduction plan approved by the Board on April 27, 2017, CNS budget for 2018-19 includes reduction of 9.0 FTEs for estimated savings of \$282 thousand, and decreasing the necessary contribution from the General Fund to \$51 thousand (compared to contribution of \$452 thousand as of 2017-18 Estimated Actuals).

	<b>Cafeteria Fund 13</b>
<b>Beginning Fund Balance</b>	<b>\$ (0)</b>
<u>Revenues:</u>	
Federal Revenues	2,701,909
State Revenues	172,877
Local Revenues	1,184,721
<b>Total Revenues</b>	<b>\$4,059,507</b>
<u>Expenditures:</u>	
Salaries & Benefits	1,926,921
Supplies	33,000
Services & Other Operating Exp	1,910,530
Indirect Cost	209,391
<b>Total Expenditures</b>	<b>\$4,079,842</b>
<u>Other Sources/Uses:</u>	
Transfer-In and Other Sources	51,244
Transfer-Out and Other Uses	-
<b>Total Other Sources/Uses</b>	<b>\$ 51,244</b>
<b>Net Change in Fund Balance</b>	<b>\$ 30,909</b>
<b>Ending Fund Balance</b>	<b>\$ 30,909</b>

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

**Fund 21 Building Fund** exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD’s 2008 Measure S and 2014 Measure P activities are accounted for in this Fund.

**Fund 25 Capital Facilities Fund (Developer Fees)** is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

**Fund 40 Capital Outlay** exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation agreements.

	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40
<b>Beginning Fund Balance</b>	\$ 7,753,745	\$ 442,543	\$ 18,126,322
<u>Revenues:</u>			
Local Revenues	10,000	53,000	405,000
<b>Total Revenues</b>	<b>\$ 10,000</b>	<b>\$ 53,000</b>	<b>\$ 405,000</b>
<u>Expenditures:</u>			
Salaries & Benefits	24,353	-	-
Services & Other Operating Exp	-	13,500	-
Capital Outlay	3,616,196	-	-
<b>Total Expenditures</b>	<b>\$ 3,640,549</b>	<b>\$ 13,500</b>	<b>\$ -</b>
<u>Other Sources/Uses:</u>			
Transfer-Out and Other Uses	-	-	(4,086,744)
<b>Total Other Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,086,744)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (3,630,549)</b>	<b>\$ 39,500</b>	<b>\$ (3,681,744)</b>
<b>Ending Fund Balance</b>	<b>\$ 4,123,196</b>	<b>\$ 482,043</b>	<b>\$ 14,444,578</b>

**DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.

**Fund 51 Bond Interest and Redemption Fund** is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff

receives financial information from the County, and has no control over activities in this fund.

	BIRF Fund 51	
<b>Beginning Fund Balance</b>	\$	26,017,396
<u>Revenues:</u>		
Local Revenues		26,807,465
<b>Total Revenues</b>	<b>\$</b>	<b>27,239,428</b>
<u>Expenditures:</u>		
Debt Service Payments		16,645,951
<b>Total Expenditures</b>	<b>\$</b>	<b>16,645,951</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>10,593,477</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>36,610,873</b>

**PROPRIETARY FUNDS**

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

**Fund 63 Enterprise Fund** is used to account for operations of the District’s Before and After School Education (BASE) program and the fee based Preschool program.

**Fund 67 Self-Insurance Fund** is maintained to provide future payments on the District’s obligations for employee dental and vision coverage.

	Other Enterprise Fund 63		Self-Insurance Fund 67	
<b>Beginning Fund Balance</b>	\$	1,040,375	\$	1,396,771
<u>Revenues:</u>				
Local Revenues		2,630,450		2,091,514
<b>Total Revenues</b>	<b>\$</b>	<b>2,630,450</b>	<b>\$</b>	<b>2,091,514</b>
<u>Expenditures:</u>				
Salaries & Benefits		2,418,213		-
Supplies		126,350		
Services & Other Operating Exp		350,233		1,891,241
<b>Total Expenditures</b>	<b>\$</b>	<b>2,894,796</b>	<b>\$</b>	<b>1,891,241</b>
<b>Net Change in Fund Balance</b>	<b>\$</b>	<b>(264,346)</b>	<b>\$</b>	<b>200,273</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>776,029</b>	<b>\$</b>	<b>1,597,044</b>

**CONCLUSION**

Now that the State is finally funding school districts at 100% entitlement, future revenue growth (new money) will be limited to statutory COLA. Meanwhile, costs of mandated services for special need students increase disproportionate to the District's general education population.

The District's continuing decline in enrollment, combined with increasing pension costs and special education costs, has begun to exceed the increase in state funding. The District is continually reviewing programs and operations in order to deliver the most effective instructional programs and still maintain a balanced budget.

The 2018-19 Budget includes items per the Cost Containment Plan approved by the Board on April 27, 2017. However, the District continues to operate with annual budget deficits due to declining enrollment, increasing pension costs, and disproportionate ratio of Special Ed to General Ed costs.

The District will have a negative ending fund balance after fiscal year 2020-21 if operations and programs remain as current, and without new revenue sources or additional expenditure reductions. One revenue enhancement option is putting a new parcel tax ballot on the November 2018 General Election, which the District will explore in the next several months.

Oak Grove School District  
Multi-Year Projection - Combined General Fund  
2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET

Description	2017-18 Estimated Actuals Budget	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
Beginning Fund Balance	9,774,736	7,202,628	6,150,257	4,955,875
<b>Revenues:</b>				
LCFF Entitlement - General Purpose	79,297,366	83,027,752	83,448,929	84,113,533
LCFF Entitlement - Supplemental Services	7,644,005	8,169,189	8,118,856	8,015,120
LCFF Special Ed Taxes	4,256,898	4,275,744	4,275,744	4,275,744
Federal Revenue	4,512,367	4,062,796	4,062,796	4,062,796
Other State Revenue	8,233,364	9,330,505	5,877,037	5,858,380
Other Local Revenue	6,142,441	5,529,599	6,029,599	6,029,599
<b>Total Revenue/Other Income</b>	<b>110,086,441</b>	<b>114,395,585</b>	<b>111,812,961</b>	<b>112,355,172</b>
<b>Expenditures</b>				
Certificated Salaries	50,880,787	50,811,953	50,625,922	50,758,251
Classified Salaries	16,839,597	16,134,285	16,245,364	16,302,813
Employee Benefits	27,194,019	28,954,860	30,035,518	30,694,772
Books and Supplies	3,652,217	3,491,347	3,464,469	3,458,133
Services, Other Operating	14,637,299	12,946,244	12,898,237	12,246,682
Capital Outlay	480,989	170,500	170,500	170,500
Other Outgo	7,291,021	7,234,902	7,269,020	7,304,342
Direct Support/Indirect Costs/TSF's Out	(217,482)	(209,391)	(217,939)	(217,939)
<b>Total Expenditures/Other Outgo</b>	<b>120,758,447</b>	<b>119,534,700</b>	<b>120,491,091</b>	<b>120,717,554</b>
<b>Operating Surplus/(Deficit)</b>	<b>(10,672,006)</b>	<b>(5,139,115)</b>	<b>(8,678,130)</b>	<b>(8,362,382)</b>
Transfers-In from Special Reserve	8,099,898	4,086,744	7,483,749	8,196,312
<b>Ending Fund Balance</b>	<b>7,202,628</b>	<b>6,150,257</b>	<b>4,955,875</b>	<b>4,789,805</b>
Legally Restricted Balance	3,024,619	2,009,444	873,410	832,728
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,178,009</b>	<b>4,140,813</b>	<b>4,082,465</b>	<b>3,957,077</b>
<b>Components of Ending Fund Balance</b>				
Designated for Economic Uncertainties	3,622,753	3,586,041	3,614,733	3,621,527
Total Committed and Assigned:	555,257	554,772	467,731	335,547
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET  
Oak Grove School District  
FY 2017-18 Estimated Actuals**

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010	Fund 040	Unrestricted	Fund 80	"IMPACT"	Fund 060	Restricted	Total
	General Fund	Parcel Tax	General Fund	Special Ed.		Categorical	General Fund	General Fund
BEGINNING BALANCE	5,826,929	152	5,827,082	711,633	6,538,714	3,236,022	3,947,655	9,774,736
LCFF FUNDING FORMULA	86,941,371	-	86,941,371	4,256,898	91,198,269	-	4,256,898	91,198,269
FEDERAL REVENUE	145,000	-	145,000	2,041,612	2,186,612	2,325,755	4,367,367	4,512,367
OTHER STATE REVENUE	3,353,545	-	3,353,545	589,733	3,943,278	4,290,086	4,879,819	8,233,364
OTHER LOCAL REVENUE	2,165,016	1,762,816	3,927,832	666,246	4,594,078	1,548,363	2,214,609	6,142,441
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)	-	(361,180)	19,744,246	(361,180)	361,180	361,180	-
CONTRIBUTION TO SPECIAL ED	(19,744,246)	-	(19,744,246)	-	-	-	19,744,246	-
CONTRIBUTION TO PARCEL TAX	(51,464)	51,464	-	-	-	-	-	-
TSF's In	8,099,898	-	8,099,898	-	8,099,898	-	-	8,099,898
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>77,746,247</b>	<b>1,814,280</b>	<b>79,560,527</b>	<b>27,298,735</b>	<b>106,859,262</b>	<b>11,327,077</b>	<b>38,625,812</b>	<b>118,186,339</b>
Projected total funds available	83,573,176	1,814,432	85,387,609	28,010,368	113,397,976	14,563,099	42,573,467	127,961,075
CERTIFICATED SALARIES	40,820,198	568,228	41,388,426	8,123,870	49,512,296	1,368,491	9,492,361	50,880,787
CLASSIFIED SALARIES	11,210,154	709,014	11,919,168	3,897,592	15,816,760	1,022,837	4,920,429	16,839,597
EMPLOYEE BENEFITS	19,318,249	432,104	19,750,353	4,452,711	24,203,064	2,990,955	7,443,666	27,194,019
BOOKS AND SUPPLIES	1,422,947	48,536	1,471,483	75,218	1,546,701	2,105,516	2,180,734	3,652,217
SERVICES, OTHER OPERATING	7,415,945	50,916	7,466,861	4,048,448	11,515,309	3,121,990	7,170,438	14,637,299
CAPITAL OUTLAY	158,442	-	158,442	-	158,442	322,547	322,547	480,989
Transfers	452,303	-	452,303	-	452,303	-	-	452,303
OTHER OUTGO	123,692	5,634	129,326	5,801,012	5,930,338	908,380	6,709,392	6,838,718
DIRECT SUPPORT/INDIRECT COSTS	(1,526,763)	-	(1,526,763)	1,026,591	(500,172)	282,690	1,309,281	(217,482)
<b>Projected Total Expenditures/Other Outgo</b>	<b>79,395,167</b>	<b>1,814,432</b>	<b>81,209,599</b>	<b>27,425,442</b>	<b>108,635,041</b>	<b>12,123,406</b>	<b>39,548,848</b>	<b>120,758,447</b>
Projected REV Greater (Less) Than EXP	(1,648,920)	(152)	(1,649,072)	(126,707)	(1,775,779)	(796,329)	(923,036)	(2,572,108)
<b>ENDING BALANCE</b>	<b>4,178,009</b>	<b>0</b>	<b>4,178,010</b>	<b>584,926</b>	<b>4,762,935</b>	<b>2,439,693</b>	<b>3,024,619</b>	<b>7,202,628</b>
UNRESTRICTED RESERVE Without Cuts			3,622,753					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,622,753					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	506,829					
Inventories, Prepaid and Revolving Fund								48,428

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

**2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET**  
**Oak Grove School District**  
**FY 2018-19 Proposed Budget**

**GENERAL FUND (Unrestricted/Restricted)**

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,178,009	0	4,178,010	584,926	4,762,935	2,439,693	3,024,619	7,202,628
LCFF FUNDING FORMULA	91,196,941	-	91,196,941	4,275,744	95,472,685	-	4,275,744	95,472,685
FEDERAL REVENUE	145,000	-	145,000	1,970,784	2,115,784	1,947,012	3,917,796	4,062,796
OTHER STATE REVENUE	5,252,953	-	5,252,953	589,733	5,842,686	3,487,819	4,077,552	9,330,505
OTHER LOCAL REVENUE	2,599,266	1,762,816	4,362,082	663,059	5,025,141	504,458	1,167,517	5,529,599
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(544,108)	-	(544,108)	-	(544,108)	-	544,108	-
CONTRIBUTION TO SPECIAL ED	(20,137,770)	-	(20,137,770)	20,137,770	-	-	20,137,770	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	4,086,744	-	4,086,744	-	4,086,744	-	-	4,086,744
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>79,797,333</b>	<b>1,762,816</b>	<b>81,560,149</b>	<b>27,637,090</b>	<b>109,197,239</b>	<b>9,285,090</b>	<b>36,922,180</b>	<b>118,482,329</b>
Projected total funds available	83,975,342	1,762,816	85,738,159	28,222,016	113,960,174	11,724,783	39,946,799	125,684,957
CERTIFICATED SALARIES	41,084,064	561,205	41,645,269	8,173,893	49,819,162	992,791	9,166,684	50,811,953
CLASSIFIED SALARIES	10,799,003	562,062	11,361,065	3,821,484	15,182,549	951,736	4,773,220	16,134,285
EMPLOYEE BENEFITS	20,817,995	393,919	21,211,914	4,779,858	25,991,772	2,963,088	7,742,946	28,954,860
BOOKS AND SUPPLIES	2,230,011	43,837	2,273,848	64,667	2,338,515	1,152,832	1,217,499	3,491,347
SERVICES, OTHER OPERATING	6,580,841	47,039	6,627,880	3,666,705	10,294,585	2,651,659	6,318,364	12,946,244
CAPITAL OUTLAY	44,000	-	44,000	-	44,000	126,500	126,500	170,500
Transfers	51,244	-	51,244	-	51,244	-	-	51,244
OTHER OUTGO	20,580	10,943	31,523	6,185,475	6,216,998	966,660	7,152,135	7,183,658
DIRECT SUPPORT/INDIRECT COSTS	(1,649,397)	-	(1,649,397)	1,146,355	(503,042)	293,651	1,440,006	(209,391)
<b>Projected Total Expenditures/Other Outgo</b>	<b>79,978,341</b>	<b>1,619,005</b>	<b>81,597,346</b>	<b>27,838,437</b>	<b>109,435,783</b>	<b>10,098,917</b>	<b>37,937,354</b>	<b>119,534,700</b>
Projected REV Greater (Less) Than EXP	(181,008)	143,811	(37,197)	(201,347)	(238,544)	(813,827)	(1,015,174)	(1,052,371)
<b>ENDING BALANCE</b>	<b>3,997,001</b>	<b>143,811</b>	<b>4,140,813</b>	<b>383,579</b>	<b>4,524,391</b>	<b>1,625,865</b>	<b>2,009,444</b>	<b>6,150,256</b>
UNRESTRICTED RESERVE Without Cuts			3,586,041					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,586,041					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	506,434					
Inventories, Prepaid and Revolving Fund								48,338

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET  
 Oak Grove School District  
 FY 2019-20 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	3,997,001	143,811	4,140,813	383,579	4,524,391	1,625,865	2,009,444	6,150,256
LCFF FUNDING FORMULA	91,567,785	-	91,567,785	4,275,744	95,843,529	-	4,275,744	95,843,529
FEDERAL REVENUE	145,000	-	145,000	1,970,784	2,115,784	1,947,012	3,917,796	4,062,796
OTHER STATE REVENUE	1,800,457	-	1,800,457	604,889	2,405,346	3,471,691	4,076,580	5,877,037
OTHER LOCAL REVENUE	3,099,266	1,762,816	4,862,082	663,059	5,525,141	504,458	1,167,517	6,029,599
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(639,599)	-	(639,599)	-	(639,599)	639,599	639,599	-
CONTRIBUTION TO SPECIAL ED	(20,315,783)	-	(20,315,783)	20,315,783	-	-	20,315,783	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	7,483,749	-	7,483,749	-	7,483,749	-	-	7,483,749
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>80,339,181</b>	<b>1,762,816</b>	<b>82,101,997</b>	<b>27,830,259</b>	<b>109,932,257</b>	<b>9,364,453</b>	<b>37,194,712</b>	<b>119,296,710</b>
Projected total funds available	84,336,182	1,906,627	86,242,810	28,213,838	114,456,648	10,990,318	39,204,156	125,446,966
CERTIFICATED SALARIES	40,780,467	561,205	41,341,672	8,291,459	49,633,131	992,791	9,284,250	50,625,922
CLASSIFIED SALARIES	10,821,170	562,062	11,383,232	3,910,396	15,293,628	951,736	4,862,132	16,245,364
EMPLOYEE BENEFITS	21,632,558	393,919	22,026,477	5,045,953	27,072,430	2,963,088	8,009,041	30,035,518
BOOKS AND SUPPLIES	2,219,261	43,837	2,263,098	64,667	2,327,765	1,136,704	1,201,371	3,464,469
SERVICES, OTHER OPERATING	6,621,458	47,039	6,668,497	3,578,081	10,246,578	2,651,659	6,229,740	12,898,237
CAPITAL OUTLAY	44,000	-	44,000	-	44,000	126,500	126,500	170,500
Transfers	51,244	-	51,244	-	51,244	-	-	51,244
OTHER OUTGO	20,580	10,943	31,523	6,185,475	6,216,998	1,000,778	7,186,253	7,217,776
DIRECT SUPPORT/INDIRECT COSTS	(1,649,397)	-	(1,649,397)	1,137,807	(511,590)	293,651	1,431,458	(217,939)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,541,341</b>	<b>1,619,005</b>	<b>82,160,346</b>	<b>28,213,838</b>	<b>110,374,184</b>	<b>10,116,907</b>	<b>38,330,745</b>	<b>120,491,091</b>
Projected REV Greater (Less) Than EXP	(202,160)	143,811	(58,349)	(383,579)	(441,928)	(752,454)	(1,136,032)	(1,194,381)
<b>ENDING BALANCE</b>	<b>3,794,841</b>	<b>287,622</b>	<b>4,082,464</b>	<b>0</b>	<b>4,082,464</b>	<b>873,410</b>	<b>873,410</b>	<b>4,955,874</b>
UNRESTRICTED RESERVE Without Cuts			3,614,733					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,614,733					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	419,483					
Inventories, Prepaid and Revolving Fund								48,248

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET  
Oak Grove School District

FY 2020-21 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	3,794,841	287,622	4,082,464	0	4,082,464	873,410	873,410	4,955,874
LCFF FUNDING FORMULA	92,128,653	-	92,128,653	4,275,744	96,404,397	-	4,275,744	96,404,397
FEDERAL REVENUE	145,000	-	145,000	1,970,784	2,115,784	1,947,012	3,917,796	4,062,796
OTHER STATE REVENUE	1,771,985	-	1,771,985	621,040	2,393,025	3,465,355	4,086,395	5,858,380
OTHER LOCAL REVENUE	3,099,266	1,762,816	4,862,082	663,059	5,525,141	504,458	1,167,517	6,029,599
CONTRIBUTION TO RRM	(3,513,467)	-	(3,513,467)	-	(3,513,467)	3,513,467	3,513,467	-
CONTRIBUTION TO CATEGORICAL PGMS	(674,920)	-	(674,920)	-	(674,920)	674,920	674,920	-
CONTRIBUTION TO SPECIAL ED	(20,444,510)	-	(20,444,510)	20,444,510	-	-	20,444,510	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	8,196,312	-	8,196,312	-	8,196,312	-	-	8,196,312
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>80,708,318</b>	<b>1,762,816</b>	<b>82,471,134</b>	<b>27,975,137</b>	<b>110,446,271</b>	<b>10,105,212</b>	<b>38,080,349</b>	<b>120,551,484</b>
Projected total funds available	84,503,160	2,050,438	86,553,598	27,975,137	114,528,735	10,978,622	38,953,759	125,507,357
CERTIFICATED SALARIES	40,818,130	561,205	41,379,335	8,386,125	49,765,460	992,791	9,378,916	50,758,251
CLASSIFIED SALARIES	10,816,463	562,062	11,378,525	3,972,552	15,351,077	951,736	4,924,238	16,302,813
EMPLOYEE BENEFITS	22,139,516	393,919	22,533,435	5,198,249	27,731,684	2,963,088	8,161,337	30,694,772
BOOKS AND SUPPLIES	2,219,261	43,837	2,263,098	64,667	2,327,765	1,130,368	1,195,035	3,458,133
SERVICES, OTHER OPERATING	6,517,722	47,039	6,564,761	3,030,262	9,595,023	2,651,659	5,681,921	12,246,682
CAPITAL OUTLAY	44,000	-	44,000	-	44,000	126,500	126,500	170,500
Transfers	51,244	-	51,244	-	51,244	-	-	51,244
OTHER OUTGO	20,580	10,943	31,523	6,185,475	6,216,998	1,036,100	7,221,575	7,253,098
DIRECT SUPPORT/INDIRECT COSTS	(1,649,397)	-	(1,649,397)	1,137,807	(511,590)	293,651	1,431,458	(217,939)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,977,519</b>	<b>1,619,005</b>	<b>82,596,524</b>	<b>27,975,137</b>	<b>110,571,661</b>	<b>10,145,893</b>	<b>38,121,030</b>	<b>120,717,554</b>
Projected REV Greater (Less) Than EXP	(269,201)	143,811	(125,390)	-	(125,390)	(40,681)	(40,680)	(166,070)
<b>ENDING BALANCE</b>	<b>3,525,641</b>	<b>431,433</b>	<b>3,957,074</b>	<b>0</b>	<b>3,957,074</b>	<b>832,728</b>	<b>832,728</b>	<b>4,789,802</b>
UNRESTRICTED RESERVE Without Cuts			3,621,527					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,621,527					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	287,389					
Inventories, Prepaid and Revolving Fund								48,158

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET

Description	2017-18 Estimated Actuals Budget	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
<b>REVENUES:</b>				
<b>Local Control Funding Formula (LCFF)</b>				
Projected "Funded" COLA	1.56%	3.70%	2.57%	2.67%
LCFF Gap Closure Percentage (DOF)	45.17%	100.00%	100.00%	100.00%
<b>LCFF Apportionment per ADA</b>				
LCFF Unrestricted	\$ 7,851	\$ 8,306	\$ 8,525	\$ 8,746
LCFF Supplemental Grant	\$ 757	\$ 817	\$ 829	\$ 833
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 8,608</b>	<b>\$ 9,123</b>	<b>\$ 9,354</b>	<b>\$ 9,579</b>
<b>Enrollment &amp; ADA</b>				
District Enrollment	10,305	10,077	9,916	9,678
LCFF ADA (including COE)	10,099.88	9,996.12	9,788.82	9,617.87
<b>Mandated Cost Block Grant</b>				
Per ADA Allocation	\$ 30	\$ 31	\$ 31	\$ 31
Estimated Block Grant Amount	\$ 303,775	\$ 308,477	\$ 301,652	\$ 296,832
<b>One Time Discretionary Grant</b>				
Per ADA Allocation	\$147	\$344	\$0	\$0
Estimated Grant Amount	1,475,029	3,412,091	-	-
<b>One Time Educator Effectiveness</b>				
	-	-	-	-
<b>Lottery Apportionment per ADA</b>				
Unrestricted Lottery	\$146.00	\$146.00	\$146.00	\$146.00
Restricted Lottery - Proposition 20	\$48.00	\$48.00	\$48.00	\$48.00
State Categorical COLA	1.56%	3.70%	2.57%	2.67%
Special Education COLA on State	1.56%	3.70%	2.57%	2.67%
<b>EXPENDITURES:</b>				
<b>Staffing:</b>				
TK-3 Class Size	25:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:				
Certificated	Included	Included	-9.0 FTE	-8.0 FTE
Classified	Included	Included	-1.75 FTE	-2.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	\$ 1,154,045	\$ 1,058,451
<b>Negotiation Status</b>				

Oak Grove School District  
Multi-Year Projection - Assumptions  
2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET

Description	2017-18 Estimated Actuals Budget	2018-19 Proposed Budget	2019-20 Projected	2020-21 Projected
OGEA	Included	Not included	Not included	Not included
AFSCME	Included	Not included	Not included	Not included
CSEA	Included	Not included	Not included	Not included
OGMA	Included	Not included	Not included	Not included
Executive Team	Not included	Not included	Not included	Not included
<b>Benefit Rates</b>				
STRS Employer Rate	14.430%	16.280%	18.130%	19.100%
PERS Employer Rate	15.531%	18.062%	20.800%	23.500%
Certificated Statutory Benefits Rate	3.23%	3.23%	3.23%	3.23%
Classified Statutory Benefits Rate	9.43%	9.43%	9.43%	9.43%
<b>OGEA Health &amp; Welfare Cap</b>				
OGEA Health & Welfare Maximum Cap	\$23,871	\$24,524	\$24,524	\$24,524
CSEA Health & Welfare Maximum Cap	\$15,872	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,474	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,020	\$24,020	\$24,020	\$24,020
<b>Other Post Employment Benefits (OPEB)</b>				
Number of Retirees for Early Retirement Benefits	69	55	44	38
Retiree Health Benefits Cost	\$ 541,791	\$ 496,109	\$ 458,817	\$ 383,215
California CPI	3.37%	3.58%	3.36%	3.23%
Indirect Cost Rate	5.85%	6.50%	6.50%	6.50%
<b>Contributions from Unrestricted G/F:</b>				
Special Education	\$ 19,744,246	\$ 20,137,770	\$ 20,315,783	\$ 20,444,510
Routine Repair/Restricted	\$ 2,801,693	\$ 2,801,693	\$ 2,801,693	\$ 3,513,467
Community Day, Solar Local Grant, & Other	\$ 361,180	\$ 544,108	\$ 639,599	\$ 674,920
<b>Total Contributions</b>	<b>\$ 22,907,119</b>	<b>\$ 23,483,571</b>	<b>\$ 23,757,075</b>	<b>\$ 24,632,897</b>
<b>Other Financing Sources/Uses:</b>	<b>\$ 8,099,898</b>	<b>\$ 4,086,744</b>	<b>\$ 7,483,749</b>	<b>8,196,312</b>

**Oak Grove School District  
F.T.E. Summary - Combined General Fund**

<b>2018-19 Proposed Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	405.80	0.00	405.80	3.60	75.10	78.70	484.50
1200 Certificated Pupil Support	6.39	5.80	12.19	0.20	13.88	14.08	26.27
1300 Certificated Administrator	27.10	0.00	27.10	2.30	2.00	4.30	31.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.73	2.00	2.73	9.73
<b>Total Certificated</b>	<b>446.29</b>	<b>5.80</b>	<b>452.09</b>	<b>6.83</b>	<b>92.98</b>	<b>99.81</b>	<b>551.90</b>
<b>Classified</b>							
2100 Instructional Aids	10.38	0.00	10.38	0.00	77.95	77.95	88.32
2200 Classified Support	78.91	10.69	89.59	7.48	0.00	7.48	97.08
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	60.49	0.00	60.49	1.88	2.00	3.88	64.36
2900 Other Classified Salaries	13.30	0.00	13.30	0.00	3.50	3.50	16.80
<b>Total Classified</b>	<b>170.62</b>	<b>10.69</b>	<b>181.31</b>	<b>10.81</b>	<b>83.45</b>	<b>94.25</b>	<b>275.56</b>
<b>TOTAL FTE</b>	<b>616.91</b>	<b>16.49</b>	<b>633.40</b>	<b>17.64</b>	<b>176.43</b>	<b>194.06</b>	<b>827.46</b>

<b>2017-18 Second Interim Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	400.27	0.00	400.27	4.60	74.50	79.10	479.37
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77
1300 Certificated Administrator	29.86	0.00	29.86	2.54	2.00	4.54	34.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44
<b>Total Certificated</b>	<b>443.68</b>	<b>5.80</b>	<b>449.48</b>	<b>7.88</b>	<b>91.62</b>	<b>99.49</b>	<b>548.97</b>
<b>Classified</b>							
2100 Instructional Aids	9.63	0.00	9.63	0.00	80.59	80.59	90.22
2200 Classified Support	88.63	14.13	102.76	7.48	0.00	7.48	110.24
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	61.74	0.00	61.74	1.88	2.00	3.88	65.61
2900 Other Classified Salaries	12.56	0.00	12.56	0.00	3.50	3.50	16.06
<b>Total Classified</b>	<b>180.11</b>	<b>14.13</b>	<b>194.23</b>	<b>10.81</b>	<b>86.09</b>	<b>96.90</b>	<b>291.13</b>
<b>TOTAL FTE</b>	<b>623.79</b>	<b>19.93</b>	<b>643.71</b>	<b>18.68</b>	<b>177.71</b>	<b>196.39</b>	<b>840.10</b>

<b>TOTAL FTE Change</b>	(6.88)	(3.44)	(10.32)	(1.05)	(1.28)	(2.32)	(12.64)
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Oak Grove School District  
F.T.E. Summary - All Funds

**2018-19 Proposed Budget**

	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
<b>Certificated</b>											
1100 Teachers	405.80	0.00	405.80	3.60	75.10	78.70	484.50	0.00	0.00	0.00	484.50
1200 Certificated Pupil Support	6.39	5.80	12.19	0.20	13.88	14.08	26.27	0.00	0.00	0.00	26.27
1300 Certificated Administrator	27.10	0.00	27.10	2.30	2.00	4.30	31.40	0.00	0.00	0.60	32.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.73	2.00	2.73	9.73	0.00	0.00	0.00	9.73
<b>Total Certificated</b>	<b>446.29</b>	<b>5.80</b>	<b>452.09</b>	<b>6.83</b>	<b>92.98</b>	<b>99.81</b>	<b>551.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.60</b>	<b>552.50</b>
2100 Instructional Aids	10.38	0.00	10.38	0.00	77.95	77.95	88.32	0.00	0.00	0.00	88.32
2200 Classified Support	78.91	10.69	89.59	7.48	0.00	7.48	97.08	29.44	0.00	0.50	127.01
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	0.00	15.00
2400 Clerical and Office Salaries	60.49	0.00	60.49	1.88	2.00	3.88	64.36	1.50	0.25	0.50	66.61
2900 Other Classified Salaries	13.30	0.00	13.30	0.00	3.50	3.50	16.80	0.00	0.00	32.21	49.01
<b>Total Classified</b>	<b>170.62</b>	<b>10.69</b>	<b>181.31</b>	<b>10.81</b>	<b>83.45</b>	<b>94.25</b>	<b>275.56</b>	<b>31.94</b>	<b>0.25</b>	<b>38.21</b>	<b>345.96</b>
<b>TOTAL FTE</b>	<b>616.91</b>	<b>16.49</b>	<b>633.40</b>	<b>17.64</b>	<b>176.43</b>	<b>194.06</b>	<b>827.46</b>	<b>31.94</b>	<b>0.25</b>	<b>38.81</b>	<b>898.46</b>

**2017-18 Second Interim Budget**

	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
<b>Certificated</b>											
1100 Teachers	400.27	0.00	400.27	4.60	74.50	79.10	479.37	0.00	0.00	0.00	479.37
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77	0.00	0.00	0.00	25.77
1300 Certificated Administrator	29.86	0.00	29.86	2.54	2.00	4.54	34.40	0.00	0.00	0.60	35.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44	0.00	0.00	0.00	9.44
<b>Total Certificated</b>	<b>443.68</b>	<b>5.80</b>	<b>449.48</b>	<b>7.88</b>	<b>91.62</b>	<b>99.49</b>	<b>548.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.60</b>	<b>549.57</b>
2100 Instructional Aids	9.63	0.00	9.63	0.00	80.59	80.59	90.22	0.00	0.00	0.00	90.22
2200 Classified Support	88.63	14.13	102.76	7.48	0.00	7.48	110.24	38.88	0.00	0.50	149.61
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	3.00	13.00
2400 Clerical and Office Salaries	61.74	0.00	61.74	1.88	2.00	3.88	65.61	1.50	1.00	0.50	68.61
2900 Other Classified Salaries	12.56	0.00	12.56	0.00	3.50	3.50	16.06	0.00	0.00	20.46	36.53
<b>Total Classified</b>	<b>180.11</b>	<b>14.13</b>	<b>194.23</b>	<b>10.81</b>	<b>86.09</b>	<b>96.90</b>	<b>291.13</b>	<b>41.38</b>	<b>1.00</b>	<b>24.46</b>	<b>357.97</b>
<b>TOTAL FTE</b>	<b>623.79</b>	<b>19.93</b>	<b>643.71</b>	<b>18.68</b>	<b>177.71</b>	<b>196.39</b>	<b>840.10</b>	<b>41.38</b>	<b>1.00</b>	<b>25.06</b>	<b>907.54</b>

<b>TOTAL FTE Change</b>	<b>(6.88)</b>	<b>(3.44)</b>	<b>(10.32)</b>	<b>(1.05)</b>	<b>(1.28)</b>	<b>(2.32)</b>	<b>(12.64)</b>	<b>(9.44)</b>	<b>(0.75)</b>	<b>13.75</b>	<b>(9.08)</b>
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**Oak Grove School District**  
**2018-19 Proposed Budget**  
**Balances in Excess of Minimum Reserve Requirements**

CDS #: 43-69625

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,092,475	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		4,092,475	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,586,041	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		506,434	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	506,434	Early Retirement Program Reserve
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	-	
	Insert Lines above as needed		0
Total of Substantiated Needs		506,434	

Remaining Unsubstantiated Balance (0) Balance should be Zero

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

**Oak Grove School District**  
**2019-20 Budget**  
**Balances in Excess of Minimum Reserve Requirements**

CDS #: 43-69625

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2019-20 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,034,217	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>4,034,217</b>	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,614,733	Form 01CS Line 10B-7
	<b>Remaining Balance to Substantiate Need</b>	<b>419,484</b>	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2019-20 Budget	Description of Need
01	General Fund/County School Service Fund	419,484	Early Retirement Program Reserve
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	-	
	Insert Lines above as needed		0
	<b>Total of Substantiated Needs</b>	<b>419,484</b>	

Remaining Unsubstantiated Balance (0) Balance should be Zero

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



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
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	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	86,941,371.00	4,256,898.00	91,198,269.00	91,196,941.00	4,275,744.00	95,472,685.00	4.7%
2) Federal Revenue		8100-8299	145,000.00	4,367,367.00	4,512,367.00	145,000.00	3,917,796.00	4,062,796.00	-10.0%
3) Other State Revenue		8300-8599	3,353,545.00	4,879,819.00	8,233,364.00	5,252,953.00	4,077,552.00	9,330,505.00	13.3%
4) Other Local Revenue		8600-8799	3,927,832.00	2,214,608.55	6,142,440.55	4,362,082.00	1,167,517.00	5,529,599.00	-10.0%
5) TOTAL, REVENUES			94,367,748.00	15,718,692.55	110,086,440.55	100,956,976.00	13,438,609.00	114,395,585.00	3.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	41,388,426.00	9,492,360.58	50,880,786.58	41,645,269.00	9,166,684.00	50,811,953.00	-0.1%
2) Classified Salaries		2000-2999	11,919,168.00	4,920,428.56	16,839,596.56	11,361,065.00	4,773,220.00	16,134,285.00	-4.2%
3) Employee Benefits		3000-3999	19,750,353.00	7,443,666.00	27,194,019.00	21,211,914.00	7,742,946.00	28,954,860.00	6.5%
4) Books and Supplies		4000-4999	1,471,483.01	2,180,734.11	3,652,217.12	2,273,848.00	1,217,498.84	3,491,346.84	-4.4%
5) Services and Other Operating Expenditures		5000-5999	7,466,860.55	7,170,437.72	14,637,298.27	6,627,880.00	6,318,363.88	12,946,243.88	-11.6%
6) Capital Outlay		6000-6999	158,442.00	322,546.86	480,988.86	44,000.00	126,500.00	170,500.00	-64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	129,326.00	6,709,392.00	6,838,718.00	31,523.00	7,152,135.00	7,183,658.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,526,763.00)	1,309,281.00	(217,482.00)	(1,649,397.00)	1,440,006.00	(209,391.00)	-3.7%
9) TOTAL, EXPENDITURES			80,757,295.56	39,548,846.83	120,306,142.39	81,546,102.00	37,937,353.72	119,483,455.72	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,610,452.44	(23,830,154.28)	(10,219,701.84)	19,410,874.00	(24,498,744.72)	(5,087,870.72)	-50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,099,898.00	0.00	8,099,898.00	4,086,744.00	0.00	4,086,744.00	-49.5%
b) Transfers Out		7600-7629	452,303.04	0.00	452,303.04	51,244.00	0.00	51,244.00	-88.7%
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	(22,907,119.00)	22,907,119.00	0.00	(23,483,571.00)	23,483,571.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,259,524.04)	22,907,119.00	7,647,594.96	(19,448,071.00)	23,483,571.00	4,035,500.00	-47.2%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,649,071.60)	(923,035.28)	(2,572,106.88)	(37,197.00)	(1,015,173.72)	(1,052,370.72)	-59.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
2) Ending Balance, June 30 (E + F1e)			4,178,009.93	3,024,619.44	7,202,629.37	4,140,812.93	2,009,445.72	6,150,258.65	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	28,167.93	0.00	28,167.93	28,336.93	0.00	28,336.93	0.6%
Prepaid Items		9713	260.00	0.00	260.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,024,619.92	3,024,619.92	0.00	2,009,446.20	2,009,446.20	-33.6%
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	506,829.00	0.00	506,829.00	506,434.00	0.00	506,434.00	-0.1%
Early Retirement Program	0000	9780				506,434.00		506,434.00	
Early Retirement Program	0000	9780	506,829.00		506,829.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,622,753.00	0.00	3,622,753.00	3,586,042.00	0.00	3,586,042.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.48)	(0.48)	0.00	(0.48)	(0.48)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	38,399,237.00	0.00	38,399,237.00	42,654,807.00	0.00	42,654,807.00	11.1%
Education Protection Account State Aid - Current Year		8012	12,332,041.00	0.00	12,332,041.00	12,332,041.00	0.00	12,332,041.00	0.0%
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	130,224.00	0.00	130,224.00	130,224.00	0.00	130,224.00	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	21,679,327.00	0.00	21,679,327.00	21,679,327.00	0.00	21,679,327.00	0.0%
Unsecured Roll Taxes		8042	1,869,966.00	0.00	1,869,966.00	1,869,966.00	0.00	1,869,966.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,436,000.00	0.00	3,436,000.00	3,436,000.00	0.00	3,436,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,810,764.00	0.00	6,810,764.00	6,810,764.00	0.00	6,810,764.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,283,812.00	0.00	2,283,812.00	2,283,812.00	0.00	2,283,812.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>86,941,371.00</b>	<b>0.00</b>	<b>86,941,371.00</b>	<b>91,196,941.00</b>	<b>0.00</b>	<b>91,196,941.00</b>	<b>4.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	4,256,898.00	4,256,898.00	0.00	4,275,744.00	4,275,744.00	0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>86,941,371.00</b>	<b>4,256,898.00</b>	<b>91,198,269.00</b>	<b>91,196,941.00</b>	<b>4,275,744.00</b>	<b>95,472,685.00</b>	<b>4.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,686,470.00	1,686,470.00	0.00	1,786,069.00	1,786,069.00	5.9%
Special Education Discretionary Grants		8182	0.00	355,142.00	355,142.00	0.00	184,715.00	184,715.00	-48.0%
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		1,436,274.00	1,436,274.00		1,365,753.00	1,365,753.00	-4.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		395,817.00	395,817.00		234,266.00	234,266.00	-40.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		414,647.00	414,647.00		296,993.00	296,993.00	-28.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	145,000.00	79,017.00	224,017.00	145,000.00	50,000.00	195,000.00	-13.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>145,000.00</b>	<b>4,367,367.00</b>	<b>4,512,367.00</b>	<b>145,000.00</b>	<b>3,917,796.00</b>	<b>4,062,796.00</b>	<b>-10.0%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,778,804.00	0.00	1,778,804.00	3,720,568.00	0.00	3,720,568.00	109.2%
Lottery - Unrestricted and Instructional Materials		8560	1,558,566.00	552,897.00	2,111,463.00	1,516,210.00	498,480.00	2,014,690.00	-4.6%
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		782,156.00	782,156.00		659,306.00	659,306.00	-15.7%
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%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,175.00	3,544,766.00	3,560,941.00	16,175.00	2,919,766.00	2,935,941.00	-17.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,353,545.00</b>	<b>4,879,819.00</b>	<b>8,233,364.00</b>	<b>5,252,953.00</b>	<b>4,077,552.00</b>	<b>9,330,505.00</b>	<b>13.3%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	1,762,816.00	0.00	1,762,816.00	1,762,816.00	0.00	1,762,816.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	27,000.00	0.00	27,000.00	2,000.00	0.00	2,000.00	-92.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,776,077.00	42,363.87	1,818,440.87	2,388,127.00	49,458.00	2,437,585.00	34.0%
Interest		8660	90,000.00	1,000.00	91,000.00	90,000.00	1,000.00	91,000.00	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	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	271,939.00	1,505,998.68	1,777,937.68	119,139.00	455,000.00	574,139.00	-67.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		665,246.00	665,246.00		662,059.00	662,059.00	-0.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,927,832.00</b>	<b>2,214,608.55</b>	<b>6,142,440.55</b>	<b>4,362,082.00</b>	<b>1,167,517.00</b>	<b>5,529,599.00</b>	<b>-10.0%</b>
<b>TOTAL, REVENUES</b>			<b>94,367,748.00</b>	<b>15,718,692.55</b>	<b>110,086,440.55</b>	<b>100,956,976.00</b>	<b>13,438,609.00</b>	<b>114,395,585.00</b>	<b>3.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	35,193,559.00	7,127,901.58	42,321,460.58	35,814,732.00	6,770,182.00	42,584,914.00	0.6%
Certificated Pupil Support Salaries		1200	1,241,338.00	1,518,988.00	2,760,326.00	1,225,551.00	1,562,660.00	2,788,211.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,357,145.00	624,910.00	4,982,055.00	4,035,292.00	577,536.00	4,612,828.00	-7.4%
Other Certificated Salaries		1900	596,384.00	220,561.00	816,945.00	569,694.00	256,306.00	826,000.00	1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>41,388,426.00</b>	<b>9,492,360.58</b>	<b>50,880,786.58</b>	<b>41,645,269.00</b>	<b>9,166,684.00</b>	<b>50,811,953.00</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	418,535.00	3,369,710.00	3,788,245.00	433,702.00	3,297,231.00	3,730,933.00	-1.5%
Classified Support Salaries		2200	5,917,307.00	648,176.00	6,565,483.00	5,410,054.00	596,547.00	6,006,601.00	-8.5%
Classified Supervisors' and Administrators' Salaries		2300	1,000,102.00	199,395.00	1,199,497.00	1,021,208.00	203,420.00	1,224,628.00	2.1%
Clerical, Technical and Office Salaries		2400	3,693,152.00	229,908.00	3,923,060.00	3,634,114.00	233,738.00	3,867,852.00	-1.4%
Other Classified Salaries		2900	890,072.00	473,239.56	1,363,311.56	861,987.00	442,284.00	1,304,271.00	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,919,168.00</b>	<b>4,920,428.56</b>	<b>16,839,596.56</b>	<b>11,361,065.00</b>	<b>4,773,220.00</b>	<b>16,134,285.00</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,753,864.00	3,612,387.00	9,366,251.00	6,478,900.00	3,761,309.00	10,240,209.00	9.3%
PERS		3201-3202	1,873,169.00	789,745.00	2,662,914.00	2,074,365.00	859,396.00	2,933,761.00	10.2%
OASDI/Medicare/Alternative		3301-3302	1,542,188.00	531,247.00	2,073,435.00	1,498,571.00	517,762.00	2,016,333.00	-2.8%
Health and Welfare Benefits		3401-3402	8,334,399.00	2,141,007.00	10,475,406.00	8,964,836.00	2,232,736.00	11,197,572.00	6.9%
Unemployment Insurance		3501-3502	26,554.00	7,270.00	33,824.00	26,404.00	7,048.00	33,452.00	-1.1%
Workers' Compensation		3601-3602	921,121.00	251,874.00	1,172,995.00	916,077.00	244,535.00	1,160,612.00	-1.1%
OPEB, Allocated		3701-3702	549,648.00	0.00	549,648.00	506,829.00	0.00	506,829.00	-7.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	749,410.00	110,136.00	859,546.00	745,932.00	120,160.00	866,092.00	0.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,750,353.00</b>	<b>7,443,666.00</b>	<b>27,194,019.00</b>	<b>21,211,914.00</b>	<b>7,742,946.00</b>	<b>28,954,860.00</b>	<b>6.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.0%
Books and Other Reference Materials		4200	11,930.00	62,819.00	74,749.00	7,358.00	81,000.00	88,358.00	18.2%
Materials and Supplies		4300	1,291,612.82	1,900,340.11	3,191,952.93	1,680,021.00	1,083,048.84	2,763,069.84	-13.4%
Noncapitalized Equipment		4400	167,940.19	187,575.00	355,515.19	586,469.00	23,450.00	609,919.00	71.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,471,483.01</b>	<b>2,180,734.11</b>	<b>3,652,217.12</b>	<b>2,273,848.00</b>	<b>1,217,498.84</b>	<b>3,491,346.84</b>	<b>-4.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	3,655,800.00	3,655,800.00	0.00	3,400,287.00	3,400,287.00	-7.0%
Travel and Conferences		5200	246,205.00	64,315.00	310,520.00	237,385.00	52,064.00	289,449.00	-6.8%
Dues and Memberships		5300	33,700.00	525.00	34,225.00	32,200.00	250.00	32,450.00	-5.2%
Insurance		5400 - 5450	677,765.00	2,000.00	679,765.00	672,000.00	0.00	672,000.00	-1.1%
Operations and Housekeeping Services		5500	2,508,417.00	0.00	2,508,417.00	2,189,500.00	0.00	2,189,500.00	-12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	653,203.00	911,100.00	1,564,303.00	583,251.00	901,500.00	1,484,751.00	-5.1%
Transfers of Direct Costs		5710	(246,132.26)	246,132.26	0.00	(176,900.00)	176,900.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(218,212.00)	1,250.00	(216,962.00)	(296,351.00)	0.00	(296,351.00)	36.6%
Professional/Consulting Services and Operating Expenditures		5800	3,366,404.81	2,283,388.46	5,649,793.27	2,943,363.00	1,780,976.88	4,724,339.88	-16.4%
Communications		5900	445,510.00	5,927.00	451,437.00	443,432.00	6,386.00	449,818.00	-0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,466,860.55</b>	<b>7,170,437.72</b>	<b>14,637,298.27</b>	<b>6,627,880.00</b>	<b>6,318,363.88</b>	<b>12,946,243.88</b>	<b>-11.6%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	158,442.00	320,546.86	478,988.86	44,000.00	120,000.00	164,000.00	-65.8%
Equipment Replacement		6500	0.00	500.00	500.00	0.00	5,000.00	5,000.00	900.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>158,442.00</b>	<b>322,546.86</b>	<b>480,988.86</b>	<b>44,000.00</b>	<b>126,500.00</b>	<b>170,500.00</b>	<b>-64.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	10,239.00	0.00	10,239.00	10,239.00	0.00	10,239.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	29,179.00	29,179.00	0.00	29,179.00	29,179.00	0.0%
Payments to County Offices		7142	7,014.00	5,771,833.00	5,778,847.00	0.00	6,156,296.00	6,156,296.00	6.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	44,810.00	363,958.00	408,768.00	4,424.00	347,968.00	352,392.00	-13.8%
Other Debt Service - Principal		7439	67,263.00	544,422.00	611,685.00	16,860.00	618,692.00	635,552.00	3.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>129,326.00</b>	<b>6,709,392.00</b>	<b>6,838,718.00</b>	<b>31,523.00</b>	<b>7,152,135.00</b>	<b>7,183,658.00</b>	<b>5.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,309,281.00)	1,309,281.00	0.00	(1,440,006.00)	1,440,006.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(217,482.00)	0.00	(217,482.00)	(209,391.00)	0.00	(209,391.00)	-3.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,526,763.00)</b>	<b>1,309,281.00</b>	<b>(217,482.00)</b>	<b>(1,649,397.00)</b>	<b>1,440,006.00</b>	<b>(209,391.00)</b>	<b>-3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>80,757,295.56</b>	<b>39,548,846.83</b>	<b>120,306,142.39</b>	<b>81,546,102.00</b>	<b>37,937,353.72</b>	<b>119,483,455.72</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	8,099,898.00	0.00	8,099,898.00	4,086,744.00	0.00	4,086,744.00	-49.5%
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			8,099,898.00	0.00	8,099,898.00	4,086,744.00	0.00	4,086,744.00	-49.5%
<b>INTERFUND TRANSFERS OUT</b>									
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	452,303.04	0.00	452,303.04	51,244.00	0.00	51,244.00	-88.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			452,303.04	0.00	452,303.04	51,244.00	0.00	51,244.00	-88.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,907,119.00)	22,907,119.00	0.00	(23,483,571.00)	23,483,571.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,907,119.00)	22,907,119.00	0.00	(23,483,571.00)	23,483,571.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(15,259,524.04)	22,907,119.00	7,647,594.96	(19,448,071.00)	23,483,571.00	4,035,500.00	-47.2%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	86,941,371.00	4,256,898.00	91,198,269.00	91,196,941.00	4,275,744.00	95,472,685.00	4.7%
2) Federal Revenue		8100-8299	145,000.00	4,367,367.00	4,512,367.00	145,000.00	3,917,796.00	4,062,796.00	-10.0%
3) Other State Revenue		8300-8599	3,353,545.00	4,879,819.00	8,233,364.00	5,252,953.00	4,077,552.00	9,330,505.00	13.3%
4) Other Local Revenue		8600-8799	3,927,832.00	2,214,608.55	6,142,440.55	4,362,082.00	1,167,517.00	5,529,599.00	-10.0%
5) TOTAL, REVENUES			94,367,748.00	15,718,692.55	110,086,440.55	100,956,976.00	13,438,609.00	114,395,585.00	3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		51,043,736.82	22,067,557.00	73,111,293.82	53,601,115.00	20,516,345.84	74,117,460.84	1.4%
2) Instruction - Related Services	2000-2999		9,227,628.00	2,891,996.88	12,119,624.88	8,892,122.00	2,740,426.88	11,632,548.88	-4.0%
3) Pupil Services	3000-3999		6,643,912.08	3,541,481.86	10,185,393.94	6,229,843.00	3,299,622.00	9,529,465.00	-6.4%
4) Ancillary Services	4000-4999		126,912.00	3,038.00	129,950.00	128,541.00	3,038.00	131,579.00	1.3%
5) Community Services	5000-5999		4,198.00	148,655.61	152,853.61	2,524.00	7.00	2,531.00	-98.3%
6) Enterprise	6000-6999		0.00	2,446.00	2,446.00	0.00	2,446.00	2,446.00	0.0%
7) General Administration	7000-7999		6,433,503.66	1,379,833.61	7,813,337.27	6,144,988.00	1,468,834.00	7,613,822.00	-2.6%
8) Plant Services	8000-8999		7,148,079.00	2,804,445.87	9,952,524.87	6,515,446.00	2,754,499.00	9,269,945.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	129,326.00	6,709,392.00	6,838,718.00	31,523.00	7,152,135.00	7,183,658.00	5.0%
10) TOTAL, EXPENDITURES			80,757,295.56	39,548,846.83	120,306,142.39	81,546,102.00	37,937,353.72	119,483,455.72	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,610,452.44	(23,830,154.28)	(10,219,701.84)	19,410,874.00	(24,498,744.72)	(5,087,870.72)	-50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,099,898.00	0.00	8,099,898.00	4,086,744.00	0.00	4,086,744.00	-49.5%
b) Transfers Out		7600-7629	452,303.04	0.00	452,303.04	51,244.00	0.00	51,244.00	-88.7%
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	(22,907,119.00)	22,907,119.00	0.00	(23,483,571.00)	23,483,571.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,259,524.04)	22,907,119.00	7,647,594.96	(19,448,071.00)	23,483,571.00	4,035,500.00	-47.2%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,649,071.60)	(923,035.28)	(2,572,106.88)	(37,197.00)	(1,015,173.72)	(1,052,370.72)	-59.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,827,081.53	3,947,654.72	9,774,736.25	4,178,009.93	3,024,619.44	7,202,629.37	-26.3%
2) Ending Balance, June 30 (E + F1e)			4,178,009.93	3,024,619.44	7,202,629.37	4,140,812.93	2,009,445.72	6,150,258.65	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	28,167.93	0.00	28,167.93	28,336.93	0.00	28,336.93	0.6%
Prepaid Items		9713	260.00	0.00	260.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,024,619.92	3,024,619.92	0.00	2,009,446.20	2,009,446.20	-33.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	506,829.00	0.00	506,829.00	506,434.00	0.00	506,434.00	-0.1%
Early Retirement Program	0000	9780				506,434.00		506,434.00	
Early Retirement Program	0000	9780	506,829.00		506,829.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,622,753.00	0.00	3,622,753.00	3,586,042.00	0.00	3,586,042.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.48)	(0.48)	0.00	(0.48)	(0.48)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5640	Medi-Cal Billing Option	0.21	0.21
6300	Lottery: Instructional Materials	60,912.84	0.00
6512	Special Ed: Mental Health Services	584,926.07	376,488.19
7810	Other Restricted State	609,192.00	577,541.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	631,926.33	508,301.33
9010	Other Restricted Local	1,137,662.47	547,115.47
Total, Restricted Balance		<u>3,024,619.92</u>	<u>2,009,446.20</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,698,351.00	2,701,909.00	0.1%
3) Other State Revenue		8300-8599	176,158.00	172,877.00	-1.9%
4) Other Local Revenue		8600-8799	1,021,749.00	1,184,721.00	16.0%
5) TOTAL, REVENUES			3,896,258.00	4,059,507.00	4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,743,732.00	1,438,366.00	-17.5%
3) Employee Benefits		3000-3999	542,837.00	488,555.00	-10.0%
4) Books and Supplies		4000-4999	37,800.00	33,000.00	-12.7%
5) Services and Other Operating Expenditures		5000-5999	1,818,140.00	1,910,530.00	5.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	217,482.00	209,391.00	-3.7%
9) TOTAL, EXPENDITURES			4,359,991.00	4,079,842.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(463,733.00)	(20,335.00)	-95.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	452,303.04	51,244.00	-88.7%
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			452,303.04	51,244.00	-88.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,429.96)	30,909.00	-370.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,429.96	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,429.96	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,429.96	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	30,909.00	New
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,698,351.00	2,701,909.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,698,351.00	2,701,909.00	0.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	176,158.00	172,877.00	-1.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			176,158.00	172,877.00	-1.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,018,749.00	1,181,721.00	16.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,021,749.00	1,184,721.00	16.0%
TOTAL, REVENUES			3,896,258.00	4,059,507.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,606,598.00	1,261,260.00	-21.5%
Classified Supervisors' and Administrators' Salaries		2300	55,613.00	95,585.00	71.9%
Clerical, Technical and Office Salaries		2400	81,521.00	81,521.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,743,732.00	1,438,366.00	-17.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	205,494.00	205,770.00	0.1%
OASDI/Medicare/Alternative		3301-3302	133,402.00	110,041.00	-17.5%
Health and Welfare Benefits		3401-3402	152,534.00	129,634.00	-15.0%
Unemployment Insurance		3501-3502	872.00	723.00	-17.1%
Workers' Compensation		3601-3602	30,223.00	24,934.00	-17.5%
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	20,312.00	17,453.00	-14.1%
TOTAL, EMPLOYEE BENEFITS			542,837.00	488,555.00	-10.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	10,000.00	100.0%
Noncapitalized Equipment		4400	32,800.00	23,000.00	-29.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,800.00	33,000.00	-12.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	3,350.00	6600.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	1,000.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,725.00	48,000.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,420.00	22,550.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	1,750,543.00	1,834,410.00	4.8%
Communications		5900	402.00	1,220.00	203.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,818,140.00	1,910,530.00	5.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	217,482.00	209,391.00	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			217,482.00	209,391.00	-3.7%
TOTAL, EXPENDITURES			4,359,991.00	4,079,842.00	-6.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	452,303.04	51,244.00	-88.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			452,303.04	51,244.00	-88.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			452,303.04	51,244.00	-88.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,698,351.00	2,701,909.00	0.1%
3) Other State Revenue		8300-8599	176,158.00	172,877.00	-1.9%
4) Other Local Revenue		8600-8799	1,021,749.00	1,184,721.00	16.0%
5) TOTAL, REVENUES			3,896,258.00	4,059,507.00	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,142,509.00	3,870,451.00	-6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		217,482.00	209,391.00	-3.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,359,991.00	4,079,842.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(463,733.00)	(20,335.00)	-95.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	452,303.04	51,244.00	-88.7%
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			452,303.04	51,244.00	-88.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,429.96)	30,909.00	-370.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,429.96	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,429.96	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,429.96	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	30,909.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	30,909.00
Total, Restricted Balance		0.00	30,909.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	67,500.00	10,000.00	-85.2%
5) TOTAL, REVENUES			67,500.00	10,000.00	-85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,632.00	17,110.00	-68.1%
3) Employee Benefits		3000-3999	20,929.00	7,243.00	-65.4%
4) Books and Supplies		4000-4999	10,342.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,986.00	0.00	-100.0%
6) Capital Outlay		6000-6999	27,670,413.05	3,616,196.30	-86.9%
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			27,782,302.05	3,640,549.30	-86.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,714,802.05)	(3,630,549.30)	-86.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,714,802.05)	(3,630,549.30)	-86.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,468,547.37	7,753,745.32	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,468,547.37	7,753,745.32	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,468,547.37	7,753,745.32	-78.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,363,146.67	1,722,597.37	-67.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,390,598.65	2,400,598.65	0.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	10,000.00	10,000.00	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	57,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,500.00	10,000.00	-85.2%
TOTAL, REVENUES			67,500.00	10,000.00	-85.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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	53,632.00	17,110.00	-68.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>53,632.00</b>	<b>17,110.00</b>	<b>-68.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,330.00	3,097.00	-62.8%
OASDI/Medicare/Alternative		3301-3302	4,103.00	1,309.00	-68.1%
Health and Welfare Benefits		3401-3402	7,539.00	2,531.00	-66.4%
Unemployment Insurance		3501-3502	27.00	9.00	-66.7%
Workers' Compensation		3601-3602	930.00	297.00	-68.1%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,929.00</b>	<b>7,243.00</b>	<b>-65.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	325.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,017.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,342.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	451.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	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	26,435.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,986.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,616,007.05	3,616,196.30	-86.9%
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	54,406.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,670,413.05</b>	<b>3,616,196.30</b>	<b>-86.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,782,302.05</b>	<b>3,640,549.30</b>	<b>-86.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	67,500.00	10,000.00	-85.2%
5) TOTAL, REVENUES			67,500.00	10,000.00	-85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,782,302.05	3,640,549.30	-86.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,782,302.05	3,640,549.30	-86.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(27,714,802.05)	(3,630,549.30)	-86.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,714,802.05)	(3,630,549.30)	-86.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,468,547.37	7,753,745.32	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,468,547.37	7,753,745.32	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,468,547.37	7,753,745.32	-78.1%
2) Ending Balance, June 30 (E + F1e)			7,753,745.32	4,123,196.02	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,363,146.67	1,722,597.37	-67.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,390,598.65	2,400,598.65	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	5,363,146.67	1,722,597.37
Total, Restricted Balance		<u>5,363,146.67</u>	<u>1,722,597.37</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	108,000.00	53,000.00	-50.9%
5) TOTAL, REVENUES			108,000.00	53,000.00	-50.9%
<b>B. EXPENDITURES</b>					
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	15,150.00	13,500.00	-10.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,150.00	13,500.00	-10.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			92,850.00	39,500.00	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,850.00	39,500.00	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	349,693.06	442,543.06	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,693.06	442,543.06	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,693.06	442,543.06	26.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	442,543.06	482,043.06	8.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	105,000.00	50,000.00	-52.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>108,000.00</b>	<b>53,000.00</b>	<b>-50.9%</b>
<b>TOTAL, REVENUES</b>			<b>108,000.00</b>	<b>53,000.00</b>	<b>-50.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	3,150.00	1,500.00	-52.4%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,150.00</b>	<b>13,500.00</b>	<b>-10.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,150.00</b>	<b>13,500.00</b>	<b>-10.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	108,000.00	53,000.00	-50.9%
5) TOTAL, REVENUES			108,000.00	53,000.00	-50.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,150.00	13,500.00	-10.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,150.00	13,500.00	-10.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			92,850.00	39,500.00	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,850.00	39,500.00	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	349,693.06	442,543.06	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,693.06	442,543.06	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,693.06	442,543.06	26.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	442,543.06	482,043.06	8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	552,197.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,145,000.00	405,000.00	-64.6%
5) TOTAL, REVENUES			1,697,197.00	405,000.00	-76.1%
<b>B. EXPENDITURES</b>					
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	552,197.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			552,197.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,145,000.00	405,000.00	-64.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,099,898.00	4,086,744.00	-49.5%
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			(8,099,898.00)	(4,086,744.00)	-49.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,954,898.00)	(3,681,744.00)	-47.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,081,220.43	18,126,322.43	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,081,220.43	18,126,322.43	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,081,220.43	18,126,322.43	-27.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.29	0.29	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	18,126,322.14	14,444,578.14	-20.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	552,197.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			552,197.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
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	150,000.00	105,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	995,000.00	300,000.00	-69.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,145,000.00	405,000.00	-64.6%
TOTAL, REVENUES			1,697,197.00	405,000.00	-76.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	552,197.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			552,197.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			552,197.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	8,099,898.00	4,086,744.00	-49.5%
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			8,099,898.00	4,086,744.00	-49.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(8,099,898.00)	(4,086,744.00)	-49.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	552,197.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,145,000.00	405,000.00	-64.6%
5) TOTAL, REVENUES			1,697,197.00	405,000.00	-76.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		552,197.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			552,197.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,145,000.00	405,000.00	-64.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,099,898.00	4,086,744.00	-49.5%
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			(8,099,898.00)	(4,086,744.00)	-49.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,954,898.00)	(3,681,744.00)	-47.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,081,220.43	18,126,322.43	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,081,220.43	18,126,322.43	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,081,220.43	18,126,322.43	-27.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.29	0.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,126,322.14	14,444,578.14	-20.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6230	California Clean Energy Jobs Act	0.29	0.29
Total, Restricted Balance		0.29	0.29

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,940.94	253,940.94	0.0%
3) Other State Revenue		8300-8599	178,022.08	178,022.08	0.0%
4) Other Local Revenue		8600-8799	26,807,465.29	26,807,465.29	0.0%
5) TOTAL, REVENUES			27,239,428.31	27,239,428.31	0.0%
<b>B. EXPENDITURES</b>					
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	16,645,951.25	16,645,951.25	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,645,951.25	16,645,951.25	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,593,477.06	10,593,477.06	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,593,477.06	10,593,477.06	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,423,918.51	26,017,395.57	68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,423,918.51	26,017,395.57	68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,423,918.51	26,017,395.57	68.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,087.49	2,087.49	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	26,015,308.08	36,608,785.14	40.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	253,940.94	253,940.94	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			253,940.94	253,940.94	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	178,022.08	178,022.08	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			178,022.08	178,022.08	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	25,526,600.91	25,526,600.91	0.0%
Unsecured Roll		8612	1,157,870.00	1,157,870.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	122,994.38	122,994.38	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			26,807,465.29	26,807,465.29	0.0%
<b>TOTAL, REVENUES</b>			27,239,428.31	27,239,428.31	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,797,416.00	9,797,416.00	0.0%
Bond Interest and Other Service Charges		7434	6,721,586.31	6,721,586.31	0.0%
Debt Service - Interest		7438	126,948.94	126,948.94	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,645,951.25	16,645,951.25	0.0%
TOTAL, EXPENDITURES			16,645,951.25	16,645,951.25	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,940.94	253,940.94	0.0%
3) Other State Revenue		8300-8599	178,022.08	178,022.08	0.0%
4) Other Local Revenue		8600-8799	26,807,465.29	26,807,465.29	0.0%
5) TOTAL, REVENUES			27,239,428.31	27,239,428.31	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,645,951.25	16,645,951.25	0.0%
10) TOTAL, EXPENDITURES			16,645,951.25	16,645,951.25	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,593,477.06	10,593,477.06	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,593,477.06	10,593,477.06	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,423,918.51	26,017,395.57	68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,423,918.51	26,017,395.57	68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,423,918.51	26,017,395.57	68.7%
2) Ending Balance, June 30 (E + F1e)			26,017,395.57	36,610,872.63	40.7%
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			2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	26,015,308.08	36,608,785.14	40.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		<u>2,087.49</u>	<u>2,087.49</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	459.83	459.83	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			459.83	459.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			459.83	459.83	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	459.83	459.83	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	459.83	459.83	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			459.83	459.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			459.83	459.83	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	459.83	459.83	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%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,784,250.00	2,630,450.00	47.4%
5) TOTAL, REVENUES			1,784,250.00	2,630,450.00	47.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	76,274.00	76,275.00	0.0%
2) Classified Salaries		2000-2999	1,070,030.00	1,561,372.00	45.9%
3) Employee Benefits		3000-3999	483,005.00	780,566.00	61.6%
4) Books and Supplies		4000-4999	99,091.00	126,350.00	27.5%
5) Services and Other Operating Expenses		5000-5999	254,297.00	350,233.00	37.7%
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			1,982,697.00	2,894,796.00	46.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(198,447.00)	(264,346.00)	33.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(198,447.00)	(264,346.00)	33.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,238,822.40	1,040,375.40	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,822.40	1,040,375.40	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,238,822.40	1,040,375.40	-16.0%
2) Ending Net Position, June 30 (E + F1e)			1,040,375.40	776,029.40	-25.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,040,375.40	776,029.40	-25.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,779,250.00	2,625,450.00	47.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,784,250.00	2,630,450.00	47.4%
<b>TOTAL, REVENUES</b>			1,784,250.00	2,630,450.00	47.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	76,274.00	76,275.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>76,274.00</b>	<b>76,275.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,844.00	29,284.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	229,106.00	354,486.00	54.7%
Clerical, Technical and Office Salaries		2400	23,638.00	24,800.00	4.9%
Other Classified Salaries		2900	788,442.00	1,152,802.00	46.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,070,030.00</b>	<b>1,561,372.00</b>	<b>45.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,267.00	26,458.00	99.4%
PERS		3201-3202	155,991.00	256,057.00	64.1%
OASDI/Medicare/Alternative		3301-3302	82,967.00	115,222.00	38.9%
Health and Welfare Benefits		3401-3402	193,324.00	336,350.00	74.0%
Unemployment Insurance		3501-3502	574.00	825.00	43.7%
Workers' Compensation		3601-3602	19,869.00	28,382.00	42.8%
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	17,013.00	17,272.00	1.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>483,005.00</b>	<b>780,566.00</b>	<b>61.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	65,240.00	73,500.00	12.7%
Noncapitalized Equipment		4400	601.00	0.00	-100.0%
Food		4700	33,250.00	52,850.00	58.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>99,091.00</b>	<b>126,350.00</b>	<b>27.5%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,831.00	16,080.00	25.3%
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	192,292.00	272,301.00	41.6%
Professional/Consulting Services and Operating Expenditures		5800	46,082.00	58,040.00	25.9%
Communications		5900	3,092.00	3,812.00	23.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>254,297.00</b>	<b>350,233.00</b>	<b>37.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,982,697.00</b>	<b>2,894,796.00</b>	<b>46.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	1,784,250.00	2,630,450.00	47.4%
5) TOTAL, REVENUES			1,784,250.00	2,630,450.00	47.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,982,697.00	2,894,796.00	46.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,982,697.00	2,894,796.00	46.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(198,447.00)	(264,346.00)	33.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(198,447.00)	(264,346.00)	33.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,238,822.40	1,040,375.40	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,822.40	1,040,375.40	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,238,822.40	1,040,375.40	-16.0%
2) Ending Net Position, June 30 (E + F1e)			1,040,375.40	776,029.40	-25.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,040,375.40	776,029.40	-25.4%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,216,243.00	2,091,514.00	-5.6%
5) TOTAL, REVENUES			2,216,243.00	2,091,514.00	-5.6%
<b>B. EXPENSES</b>					
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	1,915,500.00	1,891,241.00	-1.3%
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			1,915,500.00	1,891,241.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,743.00	200,273.00	-33.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			300,743.00	200,273.00	-33.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,096,027.79	1,396,770.79	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,027.79	1,396,770.79	27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,096,027.79	1,396,770.79	27.4%
2) Ending Net Position, June 30 (E + F1e)			1,396,770.79	1,597,043.79	14.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,396,770.79	1,597,043.79	14.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	5,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,213,243.00	2,086,514.00	-5.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,216,243.00	2,091,514.00	-5.6%
<b>TOTAL, REVENUES</b>			2,216,243.00	2,091,514.00	-5.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,915,500.00	1,891,241.00	-1.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,915,500.00</b>	<b>1,891,241.00</b>	<b>-1.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,915,500.00</b>	<b>1,891,241.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,216,243.00	2,091,514.00	-5.6%
5) TOTAL, REVENUES			2,216,243.00	2,091,514.00	-5.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,915,500.00	1,891,241.00	-1.3%
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			1,915,500.00	1,891,241.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			300,743.00	200,273.00	-33.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			300,743.00	200,273.00	-33.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,096,027.79	1,396,770.79	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,027.79	1,396,770.79	27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,096,027.79	1,396,770.79	27.4%
2) Ending Net Position, June 30 (E + F1e)			1,396,770.79	1,597,043.79	14.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,396,770.79	1,597,043.79	14.3%



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	9,918.87	9,942.85	10,019.38	9,699.41	9,722.87	9,915.62
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,918.87	9,942.85	10,019.38	9,699.41	9,722.87	9,915.62
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	74.81	74.81	74.81	74.81	74.81	74.81
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.69	5.69	5.69	5.69	5.69	5.69
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	80.50	80.50	80.50	80.50	80.50	80.50
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,999.37	10,023.35	10,099.88	9,779.91	9,803.37	9,996.12
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

July 1 Budget  
2017-18 Estimated Actuals  
Schedule of Capital Assets

43 69625 000000  
Form ASSET

Oak Grove Elementary  
Santa Clara County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	3,521,000.00		3,521,000.00			3,521,000.00
Work in Progress	5,214,556.00		5,214,556.00			5,214,556.00
Total capital assets not being depreciated	8,735,556.00	0.00	8,735,556.00	0.00	0.00	8,735,556.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	243,076,355.00		243,076,355.00	26,817,729.00		269,894,084.00
Equipment	11,655,370.00		11,655,370.00	556,380.00		12,211,750.00
Total capital assets being depreciated	254,731,725.00	0.00	254,731,725.00	27,374,109.00	0.00	282,105,834.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(47,350,769.00)		(47,350,769.00)	4,805,682.09		(42,545,086.91)
Equipment	(8,479,221.00)		(8,479,221.00)	749,989.00		(7,729,232.00)
Total accumulated depreciation	(55,829,990.00)	0.00	(55,829,990.00)	5,555,671.09	0.00	(50,274,318.91)
Total capital assets being depreciated, net	198,901,735.00	0.00	198,901,735.00	32,929,780.09	0.00	231,831,515.09
Governmental activity capital assets, net	207,637,291.00	0.00	207,637,291.00	32,929,780.09	0.00	240,567,071.09
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Object	ESTIMATES THROUGH THE MONTH OF													
	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY					
<b>A. BEGINNING CASH</b>	13,336,386.00	11,339,145.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00	5,245,729.00
<b>B. RECEIPTS</b>														
LCFF/Revenue Limit Sources														
Principal Apportionment	1,915,376.00	1,915,376.00	8,552,571.00	8,552,571.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,447,676.00	3,716,465.00
Property Taxes	269,001.00	263,442.00	82,887.00	82,887.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	1,917,597.00	220,585.00
Miscellaneous Funds														
Federal Revenue	1,711.00	14,381.00	43,306.00	43,306.00	273,627.00	273,627.00	273,627.00	273,627.00	273,627.00	273,627.00	273,627.00	273,627.00	273,627.00	271,698.00
Other State Revenue	161,310.00	16,175.00	(216,418.00)	(216,418.00)	606,415.00	606,415.00	606,415.00	606,415.00	606,415.00	606,415.00	606,415.00	606,415.00	606,415.00	195,539.00
Other Local Revenue		538,568.00	12,306.00	12,306.00	342,506.00	342,506.00	342,506.00	342,506.00	342,506.00	342,506.00	342,506.00	342,506.00	342,506.00	358,674.00
Interfund Transfers In														
All Other Financing Sources														
<b>TOTAL RECEIPTS</b>	2,347,398.00	2,747,942.00	8,474,652.00	8,474,652.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	6,587,821.00	4,762,961.00
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	586,660.00	4,456,548.00	4,521,066.00	4,521,066.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,601,866.00	4,566,208.00
Classified Salaries	650,892.00	1,370,567.00	1,385,247.00	1,385,247.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,478,550.00	1,410,843.00
Employee Benefits	1,578,966.00	2,098,788.00	2,063,680.00	2,063,680.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,037,345.00	2,126,709.00
Books and Supplies	110,487.00	225,019.00	198,999.00	198,999.00	221,655.00	221,655.00	221,655.00	221,655.00	221,655.00	221,655.00	221,655.00	221,655.00	221,655.00	88,161.00
Services	528,602.00	1,551,478.00	1,184,195.00	1,184,195.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,367,748.00	1,103,156.00
Capital Outlay		364.00			1,916.00	1,916.00	1,916.00	1,916.00	1,916.00	1,916.00	1,916.00	1,916.00	1,916.00	413.00
Other Outgo	58,704.00	3,288.00	431,570.00	431,570.00	2,368.00	2,368.00	2,368.00	2,368.00	2,368.00	2,368.00	2,368.00	2,368.00	2,368.00	2,143.00
Interfund Transfers Out														
All Other Financing Uses														
<b>TOTAL DISBURSEMENTS</b>	3,514,311.00	9,706,052.00	9,784,757.00	9,784,757.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,711,448.00	9,297,633.00
<b>D. BALANCE SHEET ITEMS</b>														
Assets and Deferred Outflows														
Cash Not In Treasury	6,080.00	215.00	(22,084.00)	(22,084.00)	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	3,230.00	(37,625.00)
Accounts Receivable	612,957.00	172,461.00	1,147,027.00	1,147,027.00	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	(1,171.00)	400.00
Due From Other Funds		312,784.00	170,980.00	170,980.00										
Stores	4,238.00	6,240.00	1,976.00	1,976.00	2,598.00	2,598.00	2,598.00	2,598.00	2,598.00	2,598.00	2,598.00	2,598.00	2,598.00	1,158.00
Prepaid Expenditures		359,125.00												280.00
Other Current Assets														
Deferred Outflows of Resources														
<b>SUBTOTAL</b>	623,275.00	850,825.00	1,297,899.00	1,297,899.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	4,657.00	(36,207.00)
Liabilities and Deferred Inflows														
Accounts Payable		8,523.00	2,098,989.00	2,098,989.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	(101.00)
Due To Other Funds			2,658,706.00	2,658,706.00	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(2,000,000.00)
Current Loans														
Unearned Revenues														
Deferred Inflows of Resources														
<b>SUBTOTAL</b>	0.00	1,314,055.00	4,755,861.00	4,755,861.00	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(3,999,730.00)	(2,000,101.00)
Nonoperating														
Suspense Clearing		(139,548.00)	22,392.00	101,315.00	62,915.00	62,915.00	62,915.00	62,915.00	62,915.00	62,915.00	62,915.00	62,915.00	62,915.00	(1,043,654.00)
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	(830,328.00)	864,594.00	(3,356,647.00)	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	4,067,302.00	920,240.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(1,997,241.00)	(6,093,416.00)	(4,666,752.00)	(4,666,752.00)	943,675.00	943,675.00	943,675.00	943,675.00	943,675.00	943,675.00	943,675.00	943,675.00	943,675.00	(3,614,432.00)
<b>F. ENDING CASH (A + E)</b>	11,339,145.00	5,245,729.00	578,977.00	578,977.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	1,522,652.00	3,007,484.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

ESTIMATES THROUGH THE MONTH OF	Object	2018-19 Budget					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June					
<b>A. BEGINNING CASH</b>	JUNE	3,007,484.00	6,612,854.00	5,233,649.00	523,415.00						
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources	8010-8019	6,369,431.00	3,716,465.00	3,716,465.00	8,174,595.00				54,986,848.00	54,986,848.00	
Principal Apportionment	8020-8079	3,837,096.00	3,341,013.00	530,376.00	4,275,744.00				36,210,093.00	36,210,093.00	
Property Taxes	8080-8099				2,195,896.00				4,275,744.00	4,275,744.00	
Miscellaneous Funds	8100-8299	815,901.00	8,688.00	226,138.00	4,636,928.00				4,062,796.00	4,062,796.00	
Federal Revenue	8300-8599	1,133,841.00	643,817.00	467,328.00	260,577.00				9,330,505.00	9,330,505.00	
Other State Revenue	8600-8799	401,744.00	279,395.00	292,055.00	4,086,744.00				5,529,599.00	5,529,599.00	
Other Local Revenue	8910-8929				(179,362.00)				4,086,744.00	4,086,744.00	
Interfund Transfers In	8930-8979	20,920.00							0.00	0.00	
All Other Financing Sources		12,578,933.00	7,989,358.00	5,232,362.00	35,350,806.00		0.00	0.00	118,482,329.00	118,482,329.00	
<b>TOTAL RECEIPTS</b>											
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	4,639,259.00	4,597,024.00	4,665,701.00	4,385,953.00				50,811,953.00	50,811,953.00	
Classified Salaries	2000-2999	1,444,438.00	1,417,968.00	1,433,020.00	1,285,241.00				16,134,285.00	16,134,285.00	
Employee Benefits	3000-3999	2,122,865.00	2,112,731.00	2,120,442.00	6,433,896.00				28,954,860.00	28,954,860.00	
Books and Supplies	4000-4999	154,186.00	136,064.00	363,636.00	1,629,104.84				3,491,346.84	3,491,346.84	
Services	5000-5999	1,178,695.00	940,213.00	1,148,093.00	815,434.88				12,946,243.88	12,946,243.88	
Capital Outlay	6000-6599	16,059.00			(271,677.00)				170,500.00	170,500.00	
Other Outgo	7000-7499	644,996.00	87,127.00	86,716.00	5,076,280.00				6,974,267.00	6,974,267.00	
Interfund Transfers Out	7600-7629				51,244.00				51,244.00	51,244.00	
All Other Financing Uses	7630-7699								0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>		10,200,498.00	9,291,127.00	9,817,608.00	19,405,476.72		0.00	0.00	119,534,699.72	119,534,699.72	
<b>D. BALANCE SHEET ITEMS</b>											
Assets and Deferred Outflows											
Cash Not in Treasury	9111-9199	115,919.00	(11,624.00)	3,915.00					(1,905.00)		
Accounts Receivable	9200-9299		8.00	16,826.00	(2,750,893.00)				(802,387.00)		
Due From Other Funds	9310								483,764.00		
Stores	9320	3,901.00	9.00	1,390.00					29,085.00		
Prepaid Expenditures	9330								359,125.00		
Other Current Assets	9340								0.00		
Deferred Outflows of Resources	9490				0.00				0.00		
<b>SUBTOTAL</b>		119,820.00	(11,607.00)	22,131.00	(2,750,893.00)		0.00	0.00	67,682.00		
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599	(5,855.00)	810.00	(358.00)	(5,688,935.00)				(2,271,608.00)		
Due To Other Funds	9610				7,500,000.00				2,658,706.00		
Current Loans	9640								0.00		
Unearned Revenues	9650								(1,834.00)		
Deferred Inflows of Resources	9690	(5,855.00)	810.00	94,942.00	1,811,065.00		0.00	0.00	95,300.00		
<b>SUBTOTAL</b>		(5,855.00)	810.00	94,942.00	1,811,065.00		0.00	0.00	480,564.00		
Nonoperating											
Suspense Clearing	9910	1,101,260.00	(65,019.00)	(52,177.00)					35,653.00		
<b>TOTAL BALANCE SHEET ITEMS</b>		1,226,935.00	(77,436.00)	(124,988.00)	(4,561,958.00)		0.00	0.00	(377,229.00)		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		3,605,370.00	(1,379,205.00)	(4,710,234.00)	11,383,371.28		0.00	0.00	(1,429,599.72)		
<b>F. ENDING CASH (A + E)</b>		6,612,854.00	5,233,649.00	523,415.00	11,906,786.28						
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									11,906,786.28		

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: 6578 Santa Teresa Blvd, SJ, CA 95119  
Date: June 11-13, 2018

Place: 6578 Santa Teresa Blvd, SJ, CA 95  
Date: June 14, 2018  
Time: 07:30 PM

Adoption Date: June 28, 2018

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

### Criteria and Standards Review Summary

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	<b>Jun 28, 2018</b>	
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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

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

\_\_\_\_\_

\_\_\_\_\_

(  ) 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: Corrine Kelsch

Title: Executive Director of SCCSIG

Telephone: 408-558-0600

E-mail: ckelsch@sccsig.org

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	50,880,786.58	301	0.00	303	50,880,786.58	305	1,774,692.00		307	49,106,094.58	309
2000 - Classified Salaries	16,839,596.56	311	1,550.00	313	16,838,046.56	315	2,192,002.00		317	14,646,044.56	319
3000 - Employee Benefits	27,194,019.00	321	550,008.00	323	26,644,011.00	325	1,417,264.00		327	25,226,747.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,652,717.12	331	124,869.11	333	3,527,848.01	335	395,994.00		337	3,131,854.01	339
5000 - Services. . . & 7300 - Indirect Costs	14,419,816.27	341	57,639.50	343	14,362,176.77	345	3,859,795.96		347	10,502,380.81	349
TOTAL					112,252,868.92	365			TOTAL	102,613,120.96	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. . . . .		1100	42,097,828.58 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	3,788,245.00 380
3. STRS. . . . .		3101 & 3102	7,718,110.00 382
4. PERS. . . . .		3201 & 3202	731,555.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	988,700.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	7,813,753.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	23,219.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	804,420.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	474,148.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			64,439,978.58 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			5,877.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			64,434,101.58 397
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. . . . .			62.79%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	102,613,120.96
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	50,811,953.00	301	0.00	303	50,811,953.00	305	1,827,209.00		307	48,984,744.00	309
2000 - Classified Salaries	16,134,285.00	311	1,550.00	313	16,132,735.00	315	2,017,925.00		317	14,114,810.00	319
3000 - Employee Benefits	28,954,860.00	321	507,224.00	323	28,447,636.00	325	1,365,125.00		327	27,082,511.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,496,346.84	331	5,300.00	333	3,491,046.84	335	322,310.84		337	3,168,736.00	339
5000 - Services... & 7300 - Indirect Costs	12,736,852.88	341	5,950.00	343	12,730,902.88	345	3,468,443.88		347	9,262,459.00	349
TOTAL					111,614,273.72	365			TOTAL	102,613,260.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.58%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	102,613,260.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	213,329,385.00		213,329,385.00	0.00	9,797,416.00	203,531,969.00	8,354,876.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	12,996,251.00		12,996,251.00	19,149.00	458,464.00	12,556,936.00	635,550.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	104,325,329.00		104,325,329.00	0.00	0.00	104,325,329.00	0.00
Total/Net OPEB Liability	12,936,025.00		12,936,025.00	0.00	0.00	12,936,025.00	0.00
Compensated Absences Payable	895,082.00		895,082.00	0.00	0.00	895,082.00	0.00
Governmental activities long-term liabilities	344,482,072.00	0.00	344,482,072.00	19,149.00	10,255,880.00	334,245,341.00	8,990,426.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	120,758,445.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,289,527.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	152,853.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	480,988.86
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,020,453.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	452,303.04
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,106,598.51
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	463,733.00
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)				112,826,052.92

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10,023.35
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,256.32
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	109,026,422.47	10,821.57
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)	109,026,422.47	10,821.57
B. Required effort (Line A.2 times 90%)	98,123,780.22	9,739.41
C. Current year expenditures (Line I.E and Line II.B)	112,826,052.92	11,256.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,091,187.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 90,273,567.14

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.53%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,894,062.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,070,975.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,505.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	446,719.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,446,262.49
9. Carry-Forward Adjustment (Part IV, Line F)	495,139.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,941,401.91

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,100,725.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,474,392.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,924,847.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	129,950.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	152,853.61
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,446.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	816,363.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	56,361.95
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	109.66
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,414,645.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,142,509.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	106,215,204.04

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 7.01%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18) 7.48%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,446,262.49</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(737,533.63)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B18); zero if negative	<u>495,139.42</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.85%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.85%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>495,139.42</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>495,139.42</u>

Approved indirect cost rate: 5.85%  
Highest rate used in any program: 5.85%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,363,211.00	73,063.00	5.36%
01	3310	3,290,789.00	192,523.00	5.85%
01	3315	63,920.00	3,447.00	5.39%
01	3320	162,153.00	9,245.00	5.70%
01	3327	147,158.00	8,609.00	5.85%
01	3345	588.00	34.00	5.78%
01	4035	373,941.00	21,876.00	5.85%
01	4203	406,517.00	8,130.00	2.00%
01	6010	130,400.00	6,524.00	5.00%
01	6500	13,241,111.00	774,605.00	5.85%
01	6512	678,311.88	38,128.00	5.62%
01	8150	2,728,941.00	159,643.00	5.85%
01	9010	1,690,883.09	13,454.00	0.80%
13	5310	3,779,928.00	198,446.00	5.25%
13	5320	362,581.00	19,036.00	5.25%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		60,912.84	60,912.84
2. State Lottery Revenue	8560	1,558,566.00		552,897.00	2,111,463.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,558,566.00	0.00	613,809.84	2,172,375.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,133,984.00			1,133,984.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	424,582.00			424,582.00
4. Books and Supplies	4000-4999	0.00		110,013.00	110,013.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			442,884.00	442,884.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,558,566.00	0.00	552,897.00	2,111,463.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	60,912.84	60,912.84
<b>D. COMMENTS:</b>					

The reproduction cost to print the Common Core Standard Materials for students and teachers.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	91,196,941.00	0.41%	91,567,785.00	0.61%	92,128,653.00
2. Federal Revenues	8100-8299	145,000.00	0.00%	145,000.00	0.00%	145,000.00
3. Other State Revenues	8300-8599	5,252,953.00	-65.72%	1,800,457.00	-1.58%	1,771,985.00
4. Other Local Revenues	8600-8799	4,362,082.00	11.46%	4,862,082.00	0.00%	4,862,082.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,086,744.00	83.12%	7,483,749.00	9.52%	8,196,312.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(23,483,571.00)	1.16%	(23,757,075.00)	3.69%	(24,632,897.00)
6. Total (Sum lines A1 thru A5c)		81,560,149.00	0.66%	82,101,998.00	0.45%	82,471,135.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,645,269.00		41,341,672.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(303,597.00)		37,663.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,645,269.00	-0.73%	41,341,672.00	0.09%	41,379,335.00
2. Classified Salaries						
a. Base Salaries				11,361,065.00		11,383,232.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				22,167.00		(4,707.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,361,065.00	0.20%	11,383,232.00	-0.04%	11,378,525.00
3. Employee Benefits	3000-3999	21,211,914.00	3.84%	22,026,477.00	2.30%	22,533,435.00
4. Books and Supplies	4000-4999	2,273,848.00	-0.47%	2,263,098.00	0.00%	2,263,098.00
5. Services and Other Operating Expenditures	5000-5999	6,627,880.00	0.61%	6,668,497.00	-1.56%	6,564,761.00
6. Capital Outlay	6000-6999	44,000.00	0.00%	44,000.00	0.00%	44,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,523.00	0.00%	31,523.00	0.00%	31,523.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,649,397.00)	0.00%	(1,649,397.00)	0.00%	(1,649,397.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	51,244.00	0.00%	51,244.00	0.00%	51,244.00
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)		81,597,346.00	0.69%	82,160,346.00	0.53%	82,596,524.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(37,197.00)		(58,348.00)		(125,389.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,178,009.93		4,140,812.93		4,082,464.93
2. Ending Fund Balance (Sum lines C and D1)		4,140,812.93		4,082,464.93		3,957,075.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	48,336.93		48,247.93		48,158.93
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	506,434.00		419,483.00		287,389.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,586,042.00		3,614,734.00		3,621,528.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,140,812.93		4,082,464.93		3,957,075.93

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,586,042.00		3,614,734.00		3,621,528.00
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)						
		3,586,042.00		3,614,734.00		3,621,528.00

**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.

Revenues budget for fiscal years 2018-19 through 2020-21 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2019-20 and 2020-21 include step increases in addition to the loss of net certificated FTE's due to declining enrollment & proposed reductions plan. Explanation for B2d: 2019-20 and 2020-21 include step increases and proposed reductions plan.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,275,744.00	0.00%	4,275,744.00	0.00%	4,275,744.00
2. Federal Revenues	8100-8299	3,917,796.00	0.00%	3,917,796.00	0.00%	3,917,796.00
3. Other State Revenues	8300-8599	4,077,552.00	-0.02%	4,076,580.00	0.24%	4,086,395.00
4. Other Local Revenues	8600-8799	1,167,517.00	0.00%	1,167,517.00	0.00%	1,167,517.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	23,483,571.00	1.16%	23,757,075.00	3.69%	24,632,897.00
6. Total (Sum lines A1 thru A5c)		36,922,180.00	0.74%	37,194,712.00	2.38%	38,080,349.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,166,684.00		9,284,250.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				117,566.00		94,666.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,166,684.00	1.28%	9,284,250.00	1.02%	9,378,916.00
2. Classified Salaries						
a. Base Salaries				4,773,220.00		4,862,132.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				88,912.00		62,156.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,773,220.00	1.86%	4,862,132.00	1.28%	4,924,288.00
3. Employee Benefits	3000-3999	7,742,946.00	3.44%	8,009,041.00	1.90%	8,161,337.00
4. Books and Supplies	4000-4999	1,217,498.84	-1.32%	1,201,371.00	-0.53%	1,195,035.00
5. Services and Other Operating Expenditures	5000-5999	6,318,363.88	-1.40%	6,229,740.00	-8.79%	5,681,921.00
6. Capital Outlay	6000-6999	126,500.00	0.00%	126,500.00	0.00%	126,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,152,135.00	0.48%	7,186,253.00	0.49%	7,221,575.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,440,006.00	-0.59%	1,431,458.00	0.00%	1,431,458.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,937,353.72	1.04%	38,330,745.00	-0.55%	38,121,030.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,015,173.72)		(1,136,033.00)		(40,681.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,024,619.44		2,009,445.72		873,412.72
2. Ending Fund Balance (Sum lines C and D1)		2,009,445.72		873,412.72		832,731.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,009,446.20		873,412.72		832,731.72
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	(0.48)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,009,445.72		873,412.72		832,731.72

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Revenues budget for fiscal years 2018-19 through 2020-21 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2019-20 and 2020-21 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2019-20 and 2020-21 include step increases.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	95,472,685.00	0.39%	95,843,529.00	0.59%	96,404,397.00
2. Federal Revenues	8100-8299	4,062,796.00	0.00%	4,062,796.00	0.00%	4,062,796.00
3. Other State Revenues	8300-8599	9,330,505.00	-37.01%	5,877,037.00	-0.32%	5,858,380.00
4. Other Local Revenues	8600-8799	5,529,599.00	9.04%	6,029,599.00	0.00%	6,029,599.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,086,744.00	83.12%	7,483,749.00	9.52%	8,196,312.00
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)		118,482,329.00	0.69%	119,296,710.00	1.05%	120,551,484.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,811,953.00		50,625,922.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(186,031.00)		132,329.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,811,953.00	-0.37%	50,625,922.00	0.26%	50,758,251.00
2. Classified Salaries						
a. Base Salaries				16,134,285.00		16,245,364.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				111,079.00		57,449.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,134,285.00	0.69%	16,245,364.00	0.35%	16,302,813.00
3. Employee Benefits	3000-3999	28,954,860.00	3.73%	30,035,518.00	2.19%	30,694,772.00
4. Books and Supplies	4000-4999	3,491,346.84	-0.77%	3,464,469.00	-0.18%	3,458,133.00
5. Services and Other Operating Expenditures	5000-5999	12,946,243.88	-0.37%	12,898,237.00	-5.05%	12,246,682.00
6. Capital Outlay	6000-6999	170,500.00	0.00%	170,500.00	0.00%	170,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,183,658.00	0.47%	7,217,776.00	0.49%	7,253,098.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(209,391.00)	4.08%	(217,939.00)	0.00%	(217,939.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	51,244.00	0.00%	51,244.00	0.00%	51,244.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		119,534,699.72	0.80%	120,491,091.00	0.19%	120,717,554.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,052,370.72)		(1,194,381.00)		(166,070.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,202,629.37		6,150,258.65		4,955,877.65
2. Ending Fund Balance (Sum lines C and D1)		6,150,258.65		4,955,877.65		4,789,807.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	48,336.93		48,247.93		48,158.93
b. Restricted	9740	2,009,446.20		873,412.72		832,731.72
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	506,434.00		419,483.00		287,389.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,586,042.00		3,614,734.00		3,621,528.00
2. Unassigned/Unappropriated	9790	(0.48)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,150,258.65		4,955,877.65		4,789,807.65

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,586,042.00		3,614,734.00		3,621,528.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.48)		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)		3,586,041.52		3,614,734.00		3,621,528.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,699.41		9,544.45		9,315.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,534,699.72		120,491,091.00		120,717,554.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		119,534,699.72		120,491,091.00		120,717,554.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,586,040.99		3,614,732.73		3,621,526.62
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)		3,586,040.99		3,614,732.73		3,621,526.62
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	0.00	(216,962.00)	0.00	(217,482.00)				
Other Sources/Uses Detail					8,099,898.00	452,303.04		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,420.00	0.00	217,482.00	0.00				
Other Sources/Uses Detail					452,303.04	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,150.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,099,898.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	192,292.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>216,962.00</b>	<b>(216,962.00)</b>	<b>217,482.00</b>	<b>(217,482.00)</b>	<b>8,552,201.04</b>	<b>8,552,201.04</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(296,351.00)	0.00	(209,391.00)				
Other Sources/Uses Detail					4,086,744.00	51,244.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,550.00	0.00	209,391.00	0.00				
Other Sources/Uses Detail					51,244.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,500.00	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	4,086,744.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	272,301.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>296,351.00</b>	<b>(296,351.00)</b>	<b>209,391.00</b>	<b>(209,391.00)</b>	<b>4,137,988.00</b>	<b>4,137,988.00</b>		

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	10,571	10,502		
Charter School				
<b>Total ADA</b>	<b>10,571</b>	<b>10,502</b>	<b>0.7%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	10,225	10,266		
Charter School				
<b>Total ADA</b>	<b>10,225</b>	<b>10,266</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	9,997	10,019		
Charter School		0		
<b>Total ADA</b>	<b>9,997</b>	<b>10,019</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	9,916			
Charter School	0			
<b>Total ADA</b>	<b>9,916</b>			

**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	10,873	10,632		
Charter School				
<b>Total Enrollment</b>	<b>10,873</b>	<b>10,632</b>	<b>2.2%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	10,405	10,362		
Charter School				
<b>Total Enrollment</b>	<b>10,405</b>	<b>10,362</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	10,207	10,305		
Charter School				
<b>Total Enrollment</b>	<b>10,207</b>	<b>10,305</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	10,077			
Charter School				
<b>Total Enrollment</b>	<b>10,077</b>			

**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	10,261	10,632	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,261</b>	<b>10,632</b>	<b>96.5%</b>
Second Prior Year (2016-17)			
District Regular	10,020	10,362	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,020</b>	<b>10,362</b>	<b>96.7%</b>
First Prior Year (2017-18)			
District Regular	9,919	10,305	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,919</b>	<b>10,305</b>	<b>96.3%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>97.0%</b>

**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	9,699	10,077		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,699</b>	<b>10,077</b>	<b>96.2%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	9,544	9,916		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,544</b>	<b>9,916</b>	<b>96.2%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	9,315	9,678		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,315</b>	<b>9,678</b>	<b>96.2%</b>	<b>Met</b>

**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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts 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?

No  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)	90,612,614.00	90,971,714.00	91,533,769.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)			
Prior Year ADA (Funded)	10,099.88	9,996.12	9,617.87
b. Difference (Step 1a minus Step 1b)			
Prior Year ADA (Funded)		10,099.88	9,996.12
c. Percent Change Due to Population (Step 1c divided by Step 1b)			
Difference	(103.76)	(207.30)	(170.95)
Percent Change	-1.03%	-2.07%	-1.75%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	86,941,371.00	90,612,614.00	90,971,714.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	2,608,241.13	2,328,744.18	2,428,944.76
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)	2,608,241.13	2,328,744.18	2,428,944.76
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>			
	1.97%	0.50%	0.92%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>.97% to 2.97%</b>	<b>-.50% to 1.50%</b>	<b>-.08% to 1.92%</b>

**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)	36,210,093.00	36,210,093.00	37,296,396.00	38,415,288.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	86,941,371.00	91,196,941.00	90,971,714.00	91,533,769.00
District's Projected Change in LCFF Revenue:		4.89%	-0.25%	0.62%
<b>LCFF Revenue Standard:</b>		<b>.97% to 2.97%</b>	<b>-.50% to 1.50%</b>	<b>-.08% to 1.92%</b>
<b>Status:</b>		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)

LCFF revenues funded at 100% in 2018-19. Going forward after 2018-19, LCFF is only increased by any applicable COLA's only.

**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)	68,341,212.42	75,326,757.46	90.7%
Second Prior Year (2016-17)	71,330,054.57	78,534,461.95	90.8%
First Prior Year (2017-18)	73,057,947.00	80,757,295.56	90.5%
	Historical Average Ratio:		90.7%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>87.7% to 93.7%</b>	<b>87.7% to 93.7%</b>	<b>87.7% to 93.7%</b>

**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)	74,218,248.00	81,546,102.00	91.0%	Met
1st Subsequent Year (2019-20)	74,751,381.00	82,109,102.00	91.0%	Met
2nd Subsequent Year (2020-21)	75,291,295.00	82,545,280.00	91.2%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.97%	0.50%	0.92%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.03% to 11.97%</b>	<b>-9.50% to 10.50%</b>	<b>-9.08% to 10.92%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.03% to 6.97%	-4.50% to 5.50%	-4.08% to 5.92%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	4,512,367.00		
Budget Year (2018-19)	4,062,796.00	-9.96%	Yes
1st Subsequent Year (2019-20)	4,062,796.00	0.00%	No
2nd Subsequent Year (2020-21)	4,062,796.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues in FY 2018-19 and two subsequent years do not include prior year carryovers.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	8,233,364.00		
Budget Year (2018-19)	9,330,505.00	13.33%	Yes
1st Subsequent Year (2019-20)	5,877,037.00	-37.01%	Yes
2nd Subsequent Year (2020-21)	5,858,380.00	-0.32%	No

**Explanation:**  
(required if Yes)

One-time State Discretionary Funds have been budgeted in fiscal year 2017-18 and 2018-19. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2019-20 and forward.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	6,142,440.55		
Budget Year (2018-19)	5,529,599.00	-9.98%	Yes
1st Subsequent Year (2019-20)	6,029,599.00	9.04%	Yes
2nd Subsequent Year (2020-21)	6,029,599.00	0.00%	No

**Explanation:**  
(required if Yes)

2017-18 contains one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2018-19 and 2019-20 includes new lease revenues.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	3,652,217.12		
Budget Year (2018-19)	3,491,346.84	-4.40%	Yes
1st Subsequent Year (2019-20)	3,464,469.00	-0.77%	No
2nd Subsequent Year (2020-21)	3,458,133.00	-0.18%	No

**Explanation:**  
(required if Yes)

2017-18 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year.

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

First Prior Year (2017-18)	14,637,298.27		
Budget Year (2018-19)	12,946,243.88	-11.55%	Yes
1st Subsequent Year (2019-20)	12,898,237.00	-0.37%	No
2nd Subsequent Year (2020-21)	12,246,682.00	-5.05%	Yes

**Explanation:**  
(required if Yes)

2017-18 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. District has also reduced NPS expenditures as students graduate from the District.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	18,888,171.55		
Budget Year (2018-19)	18,922,900.00	0.18%	Met
1st Subsequent Year (2019-20)	15,969,432.00	-15.61%	Not Met
2nd Subsequent Year (2020-21)	15,950,775.00	-0.12%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	18,289,515.39		
Budget Year (2018-19)	16,437,590.72	-10.13%	Not Met
1st Subsequent Year (2019-20)	16,362,706.00	-0.46%	Met
2nd Subsequent Year (2020-21)	15,704,815.00	-4.02%	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)

Federal Revenues in FY 2018-19 and two subsequent years do not include prior year carryovers.

**Explanation:**

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

One-time State Discretionary Funds have been budgeted in fiscal year 2017-18 and 2018-19. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2019-20 and forward.

**Explanation:**

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

2017-18 contains one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2018-19 and 2019-20 includes new lease revenues.

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

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

2017-18 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year.

**Explanation:**

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

2017-18 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. District has also reduced NPS expenditures as students graduate from the District.

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**7B. Calculating the District's Required Minimum Contribution**

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	119,534,699.72			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	119,534,699.72	3,586,040.99	2,801,693.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	119,534,699.72			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	119,534,699.72	3,586,040.99	2,801,693.00	2,801,693.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
2,390,693.99	2,801,693.00

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
2,801,693.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,801,693.00
--------------

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	3,334,035.00	3,464,679.00	3,622,753.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,638,033.54	1,365,799.95	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	(0.48)
e. Available Reserves (Lines 1a through 1d)	8,972,068.54	4,830,478.95	3,622,752.52
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	111,134,515.48	115,489,312.66	120,758,445.43
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)	111,134,515.48	115,489,312.66	120,758,445.43
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	4.2%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.7%</b>	<b>1.4%</b>	<b>1.0%</b>

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	1,628,239.09	75,341,314.54	N/A	Met
Second Prior Year (2016-17)	(4,445,722.17)	78,838,567.89	5.6%	Not Met
First Prior Year (2017-18)	(1,649,071.60)	81,209,598.60	2.0%	Not Met
Budget Year (2018-19) (Information only)	(37,197.00)	81,597,346.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent. The District has implemented Board approved budget reductions plan and is pro-actively reviewing current programs, trying to leverage all available resources, apply for grants and seek financial partners, continue ADA Recovery Program to maximize attendance, and explore other potential cost saving measures such as expanding BASE programs and school consolidations/reorganization to reduce the deficit spending.

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>		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

<sup>1</sup> 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 <sup>2</sup> (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)	8,016,691.00	8,644,564.61	N/A		Met
Second Prior Year (2016-17)	8,140,052.50	10,272,803.70	N/A		Met
First Prior Year (2017-18)	5,389,611.16	5,827,081.53	N/A		Met
Budget Year (2018-19) (Information only)	4,178,009.93				

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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.)	9,699	9,544	9,315
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	119,534,699.72	120,491,091.00	120,717,554.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	119,534,699.72	120,491,091.00	120,717,554.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,586,040.99	3,614,732.73	3,621,526.62
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,586,040.99</b>	<b>3,614,732.73</b>	<b>3,621,526.62</b>

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,586,042.00	3,614,734.00	3,621,528.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.48)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,586,041.52	3,614,734.00	3,621,528.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,586,040.99</b>	<b>3,614,732.73</b>	<b>3,621,526.62</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(22,907,119.00)			
Budget Year (2018-19)	(23,483,571.00)	576,452.00	2.5%	Met
1st Subsequent Year (2019-20)		(23,483,571.00)	-100.0%	Not Met
2nd Subsequent Year (2020-21)		0.00	0.0%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	8,099,898.00			
Budget Year (2018-19)	4,086,744.00	(4,013,154.00)	-49.5%	Not Met
1st Subsequent Year (2019-20)	7,483,749.00	3,397,005.00	83.1%	Not Met
2nd Subsequent Year (2020-21)	8,196,312.00	712,563.00	9.5%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	452,303.00			
Budget Year (2018-19)	51,244.00	(401,059.00)	-88.7%	Not Met
1st Subsequent Year (2019-20)	51,244.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	51,244.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:** (required if NOT met)  
Special Education costs have risen significantly in the current and projected out years due to the need to place more students in County Programs and Non Public Schools. Additionally, Special Education Revenue only receives State COLA, resulting in a larger general fund contribution. As such, the increased transfer from Special Reserve Fund is needed to maintain the State minimum 3% required reserve. However, the District is committed to make reductions as needed.

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

**Explanation:** (required if NOT met)  
The Board has approved two school closures, beginning of fiscal year 2018-19 to mitigate budget deficit to remain solvent, thus reducing the transfers in from Special Reserve Fund in order to meet the State minimum required reserve. Administration will continue to monitor budget and realign programs in order to balance the General Fund budget in order to minimize transfers-in from Special Reserve Fund.

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)

With increased operating costs, a transfer to Fund 13 from general fund is necessary. Additionally, District has implemented planned reductions in personnel to realign staffing allocations with sales level in 2018-19, thus contributions level have changed.

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	Varies	Fund 01	Objects 7438 and 7439	12,556,937
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	203,531,969
Supp Early Retirement Program	On-Going	General Fund 01		
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 1XXX-2XXXX	895,082

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
<b>TOTAL:</b>				216,983,988

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	908,380	966,660	1,000,778	1,036,100
Certificates of Participation				
General Obligation Bonds	9,797,416	8,354,876	8,086,058	6,600,700
Supp Early Retirement Program	549,648	506,829	506,434	419,483
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
<b>Total Annual Payments:</b>	11,255,444	9,828,365	9,593,270	8,056,283
<b>Has total annual payment increased over prior year (2017-18)?</b>		No	No	No

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to 65, whichever comes first.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	19,777,329.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	19,777,329.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	506,829.00	506,434.00	419,483.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	506,829.00	506,434.00	419,483.00
d. Number of retirees receiving OPEB benefits	60	53	46

**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
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

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

252,697.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	2,086,514.00	2,086,514.00	2,086,514.00
b. Amount contributed (funded) for self-insurance programs	2,086,514.00	2,086,514.00	2,086,514.00

**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	514.6	520.5	511.5	503.5

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations 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	528,929		
	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	8,678,131	8,678,131	8,678,131
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	3.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
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**Certificated (Non-management) Step and Column Adjustments**

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	796,679	796,648	742,913
3. Percent change in step & column over prior year	1.5%	1.5%	1.4%

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

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

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**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	334.0	320.0	318.2	316.2

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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:

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

194,406

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
2,366,188	2,366,188	2,366,188
Varies	Varies	Varies
3.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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


**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
252,728	304,302	239,327
1.3%	1.5%	1.2%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
No	No	No

**Classified (Non-management) - Other**

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

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**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	52.0	53.0	53.0	53.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

72,935

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	808,814	808,814	808,814
Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	51,054	53,095	76,211
Percent change in step & column over prior year	0.7%	0.7%	1.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	247,900	247,900	247,900
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

Jun 28, 2018
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**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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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: 6578 Santa Teresa Blvd, SJ, CA 95119  
Date: June 11-13, 2018

Place: 6578 Santa Teresa Blvd, SJ, CA 95  
Date: June 14, 2018  
Time: 07:30 PM

Adoption Date: June 28, 2018

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	<b>Jun 28, 2018</b>	
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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	