



"We Create Futures"

2018-19 Annual Budget Summary

Presented to:
Board of Education
June 2018

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Board Goals



We exist to provide students with an education that affords them limitless opportunities for the future

WE BELIEVE

- ❖ **Every student can learn**
Every child can engage in rigorous learning and can achieve at high levels.
- ❖ **Learning is constant, time and resources are variable**
Our focus is on learning, not just teaching. We will support students and adults to ensure that learning occurs.
- ❖ **We work in teams**
Together, we can do more and better.
- ❖ **Families have the most influence in a child's life**
The family is profoundly important in a child's emotional, social, and cognitive development.
- ❖ **The teacher is the most influential person in a student's educational life**
The teacher-student relationship is the most important one in our organization.
- ❖ **The principal is the most influential person in the school**
The site principal leads and coordinates the services that support the teacher-student relationship.
- ❖ **Every person in our school community has value**
We respect and value every person who engages in our community.
- ❖ **We are all accountable for every student's future**
Each of us has an important role in the development of children.
- ❖ **The diversity in our community is an asset**
The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.
- ❖ **Ethics matter**
We must develop the highest ethical standards in our students, and model those standards ourselves. Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.

TO ATTAIN THIS GOAL, OUR ORGANIZATION WILL:

1. **Engage students in a challenging curriculum and provide them the support to be successful**
 - 1.1 Maintain consistently high academic standards in a curriculum that is relevant to each student's chosen path
 - 1.2 Provide equitable opportunities for every student to succeed
 - 1.3 Provide systematic and reliable access to services that support academic development
2. **Support a district-wide collaborative culture for students and adults focused on learning and results**
 - 2.1 Establish a district-wide professional learning community
 - 2.2 Engage the community fully as a partner in the education of students
 - 2.3 Provide systematic and relevant opportunities for parents to participate in the education of their children
 - 2.4 Communicate effectively with parents and the community
3. **Maintain a caring and encouraging learning environment for students and adults**
 - 3.1 Ensure safe, secure, healthy, and positive environments that promote a sense of significance and belonging
 - 3.2 Provide systematic and reliable access to services that support social and emotional development
4. **Recruit, hire, and retain highly qualified, talented, and productive staff**
 - 4.1 Aggressively recruit and hire highly qualified staff members who reflect the demographics of our students and community
 - 4.2 Ensure competitive salary and benefits for all staff
 - 4.3 Provide systematic and relevant certificated, classified, and management support services
5. **Align resources to support District goals, student achievement and school sites**
 - 5.1 Effectively manage resources to strengthen our fiscal foundation, maintain prudent reserves, and meet funding requirements for retiree health insurance and increases to employee retirement systems
 - 5.2 All schools, facilities, and grounds will be clean, safe, secure, and well maintained
 - 5.3 Refine VUSD facility plans to align with the Measure E Implementation and Facility Master Plan
 - 5.4 Plan for and open new schools that support the strategic interests of the district and the community
 - 5.5 Maintain total transparency in all services and projects and be accountable to the community

Introduction

The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2018-19 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's Budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The Budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The Budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

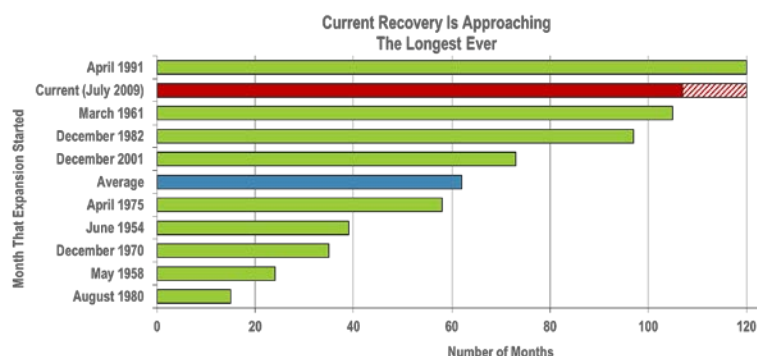
- ✓ **A statement of District priorities**
- ✓ **A description of the educational plan and resources to support the plan**
- ✓ **A financial plan outlining proposed District actions**
- ✓ **An accountability tool**
- ✓ **A public information document**
- ✓ **A reflection of District goals**



Message from the Chief Financial Officer

The 2018-19 State Budget proposes to fully fund the Local Control Funding Formula (LCFF) reaching the targeted funding levels two years ahead of the original schedule. The Governor's plan for the education budget increases revenues under the LCFF by \$3.2 billion bringing total education funding to \$78.4 billion from the low of \$47.3 billion in 2011-12, at the depth of the Great Recession. By reaching this target level of funding, K-12 has been restored to the purchasing power that prevailed in 2007-08 adjusted for inflation.

California's economy continues to grow along with additional income sales and corporation tax revenues. The passage of Proposition 30 in 2012 and the extension of the income tax portion of that measure in 2016 under Proposition 55, have generated much of the increases in revenues to expedite the implementation. However, the State is approaching the longest economic recovery in modern history (see chart at right), and the Governor continues to caution spending increases in revenue to prepare for the coming downturn and deposit to reserves.



As a refresher, the LCFF created base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, thus eliminating revenue limits and approximately three-quarters of state categorical (restricted) programs. This streamlined funding results in more flexibility for school leaders, with the assistance of parents and other local stakeholders, to determine the local academic priorities and how the state funding will be used to improve student achievement so that they graduate from high school and are college and career ready.

As part of this funding model, VUSD is required to develop, adopt, and annually update a three-year Local Control and Accountability Plan or LCAP. The LCAP is required to identify annual goals, specific actions, and measure progress for student subgroups across multiple performance indicators, including student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The California School Dashboard will provide these measurements for success under the new funding formula.

Under the proposal, LCFF will reach full funding to the targets, in future years, LCFF increases will be based on the State's Cost of Living Adjustment (COLA). In 2018-19, the COLA is 2.71%, while the cost increases associated with pensions, step and column and other areas hover nearly 3%. Programs outside of the LCFF (Adult School, State Preschool and Child Nutrition) also receive the COLA.

This budget demonstrates that Visalia Unified continues to place a priority on giving our students the best learning environment, the most qualified teaching and classified staff, safe schools, and limitless opportunities for future success.

Much appreciation goes out to the hard working and dedicated Budget and Finance folks who work diligently to prepare the Budget and keep up to date on the latest developments of this complex budget process. Appreciation is also extended to our Superintendent, Dr. Todd Oto, and our Board of Trustees who provide guidance and direction in setting the financial priorities of this budget, putting our students first.

Nathan Hernandez
Chief Financial Officer

District Information

Established in 1885, Visalia Unified School District is the oldest school district in Tulare County. Our services span 214 square miles with a population base of over 135,000. We govern 26 elementary schools, five middle schools, four comprehensive high schools, a continuation high school, an elementary charter, a charter alternative academy, a charter independent study school, a K-8 charter home school, a charter technical early college high school, and an adult school. Over 32,000 students Pre-K to adult are served through the Visalia Unified School District. Our outstanding workforce is comprised of over 2,900 certificated and classified staff. Our District motto is “WE CREATE FUTURES”.

Board of Education

Board President William A. Fulmer	Board Member Juan R. Guerrero	Board Member Charles E. Ulmschneider	Board Member Vacant
Board Clerk John L. Crabtree	Board Member Jim L. Qualls	Board Member Luica D. Vazquez	

Superintendents & Administrators

Superintendent Todd Oto, Ed. D.	Area Superintendent Elementary Judy Burgess, Ed. D.
Assistant Superintendent, Admin Services Robert Gröeber	Area Superintendent, Elementary Jaqueline Gaebe
Assistant Superintendent, HRD Tamara Ravalin, Ed. D.	Area Superintendent, High School & Charters Angela Sanchez
Assistant Superintendent, Instruction Melanie Stringer, Ed. D.	Chief Financial Officer Nathan Hernandez

CALPADS 17-18

K-12	28,879
Adult	2,335
Total	31,214

Total Students – Average Daily Attendance (ADA)

K-12 and district Charters Average Daily Attendance (ADA) projected for 2018-19 - **27,538.84**

Budget Accounts & Policy

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

District Funds

General Fund 010

The General Fund is the chief operating fund of the district and is made up of both Unrestricted and Restricted funds. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program. Restricted General Fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities.

Adult Education Fund 110

The Adult Education Fund is used to account separately for federal, state, and local revenues for the adult education program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund.

Child Development Fund 121

The Child Development Fund is used to account separately for many of the federal, state, and local revenues to operate child development programs. Visalia Unified School District reports revenues and expenditures related to the State Preschool program and a reserve account in Fund 121.

Cafeteria Fund 130

The Cafeteria Fund 130 is used to account for federal, state, and local revenues to operate the nutrition services program which provides meals and snacks to district students. Visalia Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals.

Special Reserve for Other Postemployment Benefits Fund 200

The Special Reserve for Other Postemployment Benefits Fund 200 is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan.

Capital Project Funds

Capital Project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 210

Building Fund 210 is used to account separately for proceeds from the sale of Visalia Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. In November 2012, voters approved Measure E to fund facility improvements at all of our school sites over 10 years old and to build a new middle school. With the approval of Measure E, \$60.1 million was approved.

Capital Facilities Fund 250

Capital Facilities Fund 250 is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest.

State School Facilities Fund 350

State School Facilities Fund 350 is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects, and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project.

Special Reserve for Capital Outlay Fund 400

Special Reserve for Capital Outlay Fund 400 is used primarily to account for the accumulation of resources for capital outlay purposes. A principal revenue in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains two debt service funds.

Bond Interest and Redemption Fund 511

The Bond Interest and Redemption Fund 511 is used to account for the collection of tax receipts, premium payments, and accrued interest from the sale of bonds. This fund was established after the passage of Measure G in 1998. In 2010, these bonds were refinanced at a lower interest rate resulting in interest savings.

Bond Interest and Redemption Fund 514

This fund was established after the passage of Measure E in 2012. All transactions within fund 511 and 514 are managed solely by the Tulare County Office of Education and the Assessor's Office. Revenues in these funds are comprised of ad valorem taxes paid by property owners within the VUSD boundaries.

Certificates of Participation Fund 561

Fund 561 was established to account for the Certificates of Participation originally issued in 1996 and refinanced in 2005. Revenues for this fund come from Redevelopment revenues as well as transfers from the General Fund.

Proprietary Funds

The district maintains one proprietary fund to account for transactions in its self-insurance accounts.

Self-Insurance Fund 670

The Self Insurance Fund 670 is used to separate monies received for self-insurance activities from the districts other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs.

The Chart of Accounts

The Visalia Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California School Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
XXX	XXXXX	X	XXXXX	XXXXX	XXXXX	XXX	XXXX	XXX

Fund – The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 010 – General Fund

Special Revenue Funds

Fund 110 – Adult Education

Fund 130 – Cafeteria Fund

Fund 121 – State Preschool

Fund 200 – Other Postemployment Benefits

Capital Project Funds

Fund 210 – Building Fund

Fund 350 – County School Facilities

Fund 250 – Capital Facilities – Developer Fees

Fund 400 – Special Reserve for Capital Outlay

Debt Service Funds

Fund 511-516 – Bond Interest

Proprietary Funds

Fund 670 – Self Insurance Fund

Resource – The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes.

Resource Group

- Unrestricted Resources
- Restricted Resources
- Federal Resources Restricted
- State Resources Restricted
- Local Resources Restricted

Resource Range

00000-19999
20000-99999
30000-59999
60000-79999
80000-99999

Project Year – The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

Goal – The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
• Undistributed	00000
• Instructional	00001-69999
o General Education, Pre-K	00001-09999
o General Education, K-12	10000-39999
o General Education, Adult	40000-47490
o Supplemental Education, K-12	47500-49999
o Special Education	50000-59999
o ROC/P	60000-69999
• Other Goals	70000-99999
o Non-Agency	71000-71999
o Community Services	81000-81999
o Child Care & Development Services	85000-85999
o County Services to Districts	86000-86999
o Other Locally Defined Goals	90000-99999

Function – The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and improving health services. All expenditures must be coded to a function.

Function Group	Function Range
• Revenue	00000
• Instruction	10000-19999
• Instruction Related Services	20000-29999
• Pupil Services	30000-39999
• Ancillary Services	40000-49999
• Community Services	50000-59999
• Enterprise	60000-69999
• General Administration	70000-79999
• Plant Services	80000-89999
• Other Outgo	90000-99999

Object – The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
• Expenditures	10000-74999
• Other Financing Uses	76000-76999
• Revenues	80000-87999
• Other Financing Sources	89000-89999
• Balance Sheet	90000-99999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2016 edition, published by the California Department of Education.

Budget Policy

Initial Budget Adoption

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127).

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed body shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

(cf. 0460 – Local Control and Accountability Plan)

(cf. 9320 – Meetings and Notices)

(cf. 9322 – Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 – Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 – Access to District Records)

Revised Budget

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are constantly necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 15. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 4217)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

Budget Development

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepares initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revision of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

Assumptions

There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2018-19 Budget is based are as follows:

LCFF

-State LCFF/Local Control Funding Formula- State Aid, LCAP Supplemental and Concentration funds, EPA, Education Projection Act and Property Taxes total \$279,883,126.

Federal Revenue

-Special Education Federal Revenue \$4,846,004
-Every Child Succeeds Act \$12,168,432
-One-time revenue not budgeted until received.

Other State Revenue

-A 2.71% COLA increase and/or reduction on all State programs.
-Mandated Cost Block Grant \$1,074,452
-One-time Discretionary funds \$9,473,360
-Lottery revenue is projected to be \$194.00 per ADA, of which \$48.00 is restricted to instructional materials, and \$146.00 is unrestricted = \$5,267,873
-One-time revenue not budgeted until received

Other Local Revenue

-Community Redevelopment Funds \$1,048,159
-Special Education SELPA \$5,005,157
-Rent and Leases \$545,000
-Interest \$1,100,000
-Other Local Revenue \$730,823
-One-time revenue from donations not budgeted until received.



Expenditure Assumptions

Certificated Salaries

- Implementation of Board adopted Fiscal Policies
- Full implementation of certificated VUTA salary and stipend schedules for 2018-2019
- Step & Column/Class increases are budgeted at \$2,039,963

Classified Salaries

- Implementation of Board adopted Fiscal Policies.
- Implementation of classified CSEA salary schedule for FY 2018-2019
- Step increases are budgeted at \$1,212,248

Employee Benefits

- Continued implementation of current fringe benefits and Health & Welfare program at full cost as follows:
- SISC Certificated budgeted at \$14,269 at adoption
- SISC Classified budgeted at \$14,550 at adoption
- SISC Management budgeted at \$14,143 at adoption
- Employer Benefits are budgeted as follows:

	Certificated	Classified
Retirement	16.28%	17.70%
Payroll taxes	6.602%	12.802%

Books & Supplies

- Unrestricted supplies are budgeted from LCFF/LCAP Funds
- Implementation of Board adopted Fiscal Policy site allocations
- Site allocations are based on October 2017 CALPADS

Services & Other Operating Expenses

- Routine Restricted Maintenance Account is funded at 3% of total General Fund expenditures

Capital Outlay

- Budgeted to site and program requests

Contributions

- Contributions to restricted programs to cover projected encroachment will be \$38,623,741

Budget Summary

Assumptions

General Fund Summary (in millions)

Restricted & Unrestricted

Revenues

LCFF Sources	\$ 279.88
Federal	19.87
Other State	25.25
Other Local	10.63

Total Revenues	\$ 335.63
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Expenditures

Certificated Salaries	\$ 134.80
Classified Salaries	46.08
Benefits	86.39
Books & Supplies	28.15
Services & Capital Outlay	23.89
Other Outgo, Transfers & Contributions	6.10

Total Expenditures	\$ 325.41
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Net Increase in Fund Balance	\$ 10.22
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Local Control Accountability Plan (LCAP)

Revenues

LCAP Sources	\$46,502,108.00
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Total Revenues	\$46,502,108.00
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Expenditures

Certificated Salaries	\$19,439,489.00
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Classified Salaries	8,223,638.00
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Benefits	11,333,574.00
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Books & Supplies	3,456,796.00
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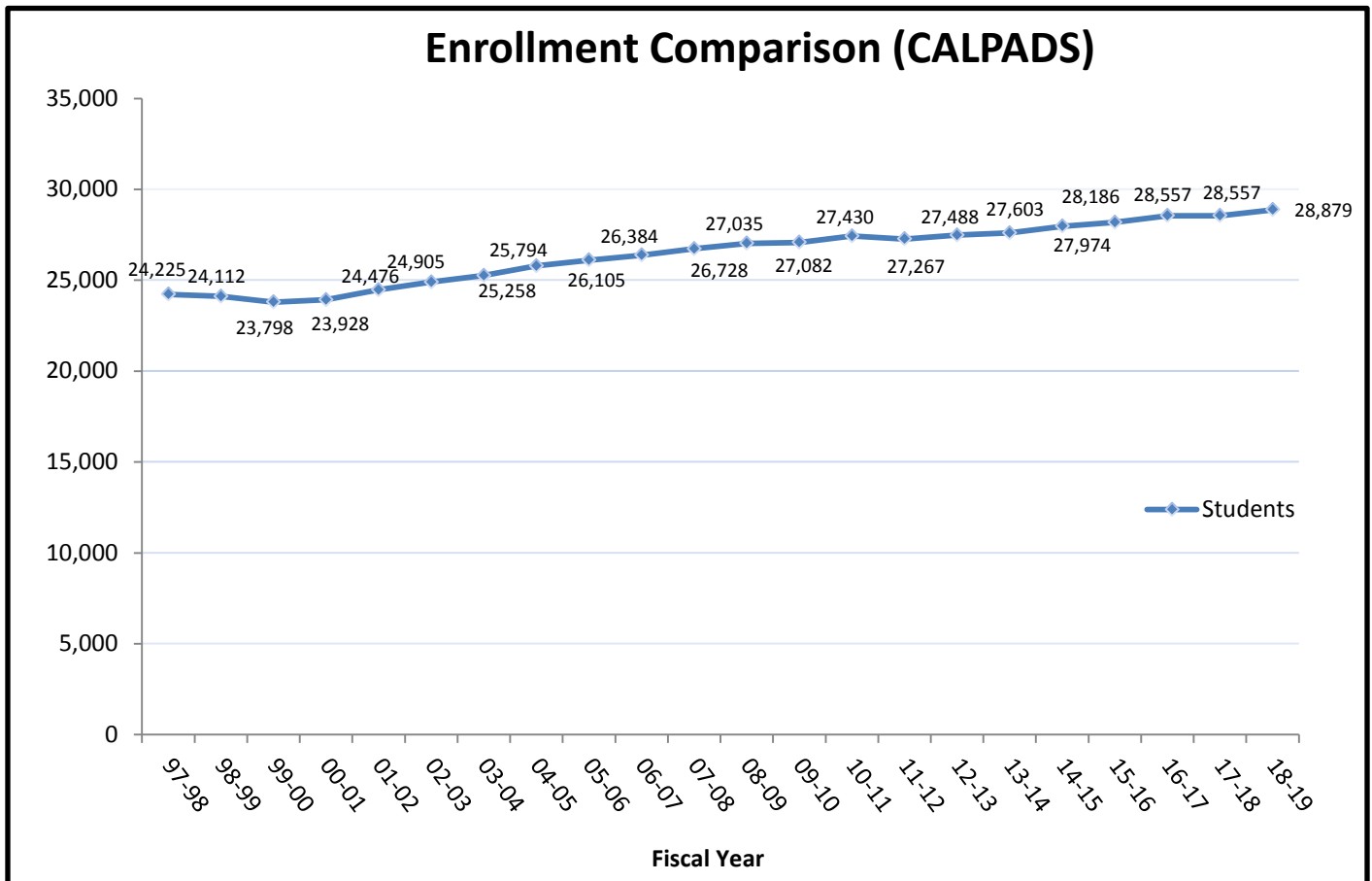
Services & Capital Outlay	3,525,928.00
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Other Outgo, Transfers & Contributions	522,683.00
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Total Expenditures	\$46,502,108.00
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Student Information

The actual number of students enrolled within Visalia Unified School District is referred to as “enrollment”. Budgeting for school site staffing is based on enrollment projections for 2018-19. The following chart illustrates VUSD’s enrollment history for 1997-2019.



Average Daily Attendance

Regular K-12 Average Daily Attendance (ADA) from 2017-18 P2 with zero projected growth for 2018-19:

K-12	26,271.76
District Charters	1,267.08
	<hr/>
	27,538.84

Staffing Benefits

Benefit Formulas

Statutory Benefits

In compliance with federal and state laws, Visalia Unified School District provides the following statutory benefits.

Social Security / OASDI / FICA / Alternate Retirement

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district also provides an alternate retirement plan (PARS) to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement. The rate is currently set at 3.75% for both the employee and employer.

Medicare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation.

Unemployment contributions are an employer paid expense. The 2018-19 unemployment rate for all districts in the county remains unchanged from 2015-16 and is set at 0.05%.

Workers Compensation

The district also sets aside a percentage of the amount it pays each employee for workers compensation insurance. The employer contribution rate for worker's compensation in 2018-19 is projected to be 3.81234%.

Other Benefits

In addition to the statutory benefits described above, Visalia Unified School District also contributes to retirement plans and health and welfare benefits.

Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district has contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions were enacted in 2014-15. Employer STRS rates increase by 1.85% annually until 2020-21 when rates will reach 19.10% of certificated salary costs. The STRS rate for 2018-19 is 16.28% and is included in 2018-19 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). School districts are required to pay the employer share of PERS costs. For 2018-19, the employer PERS rate has been set at 17.70%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are expected to reach 20.40% of salaries by 2020-21.

Health & Welfare Benefits

The total cost of health and welfare insurance coverage varies based on the plan which is based on bargaining unit.

District's Insurance Committee

- Composed of individuals representing each of the employee groups: VUTA, CSEA, and Management.
- Makes recommendations regarding our health benefits in order to maintain a viable health benefit plan for our employees/retirees.
- Reviews claim utilization & costs, health trends and impact on VUSD benefits.
- Reviews renewal quotes during April of each year.
- Makes recommendations to respective bargaining groups regarding possible health benefit changes.

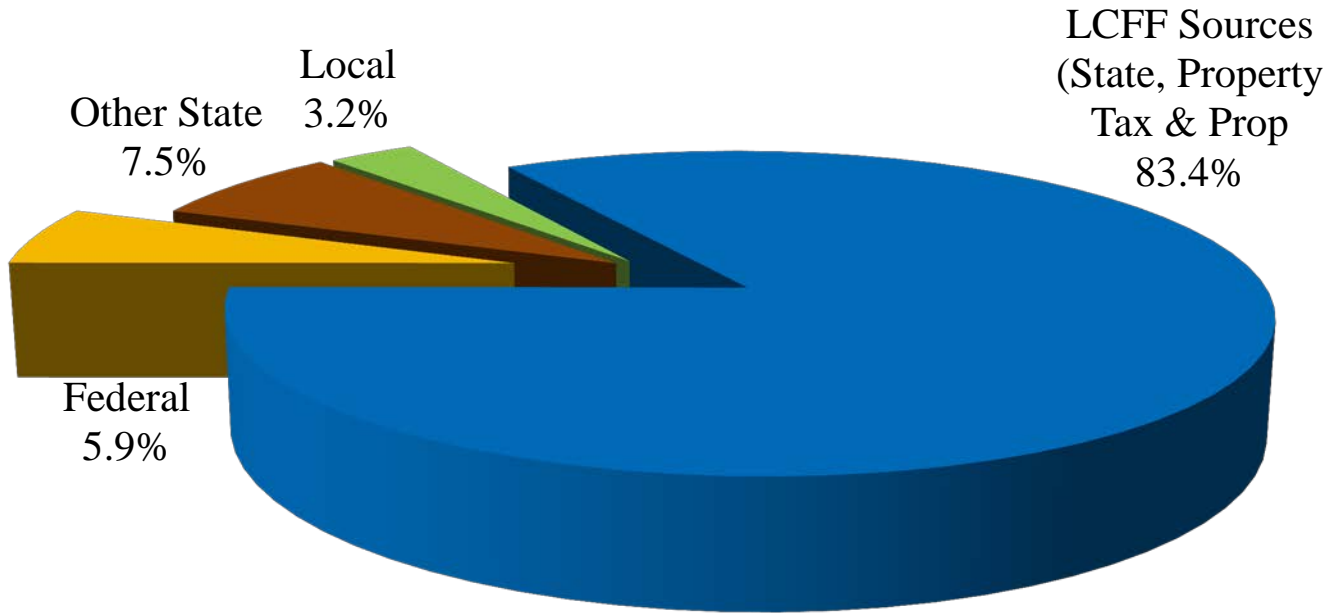
Other Postemployment Benefits (OPEB)

Employees who retire from Visalia Unified and who have reached a specified age and completed a designated number of years of service will be eligible to receive an annual contribution from the district towards health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance is \$13,925. A percentage of all active employees' salaries are paid by the district to fund this cost on a pay-as-you go basis. The rates charged for OPEB costs for 2018-19 to cover current year retiree benefits costs are projected to be 1.29% of salaries and a flat rate of \$780.00 per FTE to fund active retiree benefits.

An actuarial study, dated 7-1-16 has estimated the district's total liability for this plan at \$89,576,134. The district funds a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$8,213,772. To-date, the district has set \$16,248,092 aside in Fund 200, a special reserve fund and plans to add another \$1,999,584 to the fund in 2018-19.

Combined General Fund Budget

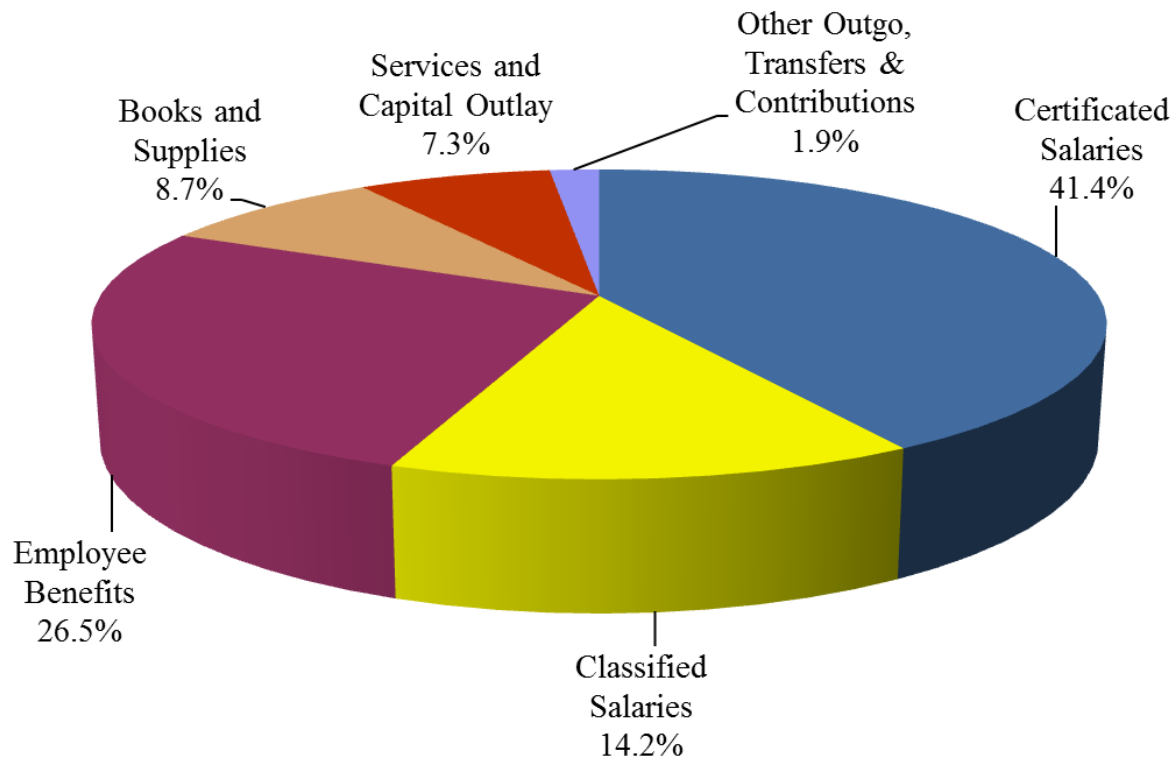
REVENUE - General Fund Restricted and Unrestricted



FY 18-19 (in millions)

LCFF Sources	\$ 279.88
Federal	19.87
Other State	25.25
Local	10.63
Total	\$ 335.63

EXPENDITURES - General Fund Restricted and Unrestricted



FY 18-19 (in millions)

Certificated Salaries	\$ 134.80
Classified Salaries	46.08
Employee Benefits	86.39
Books and Supplies	28.15
Services and Capital Outlay	23.89
Other Outgo, Transfers & Contributions	6.10
Total	\$ 325.41

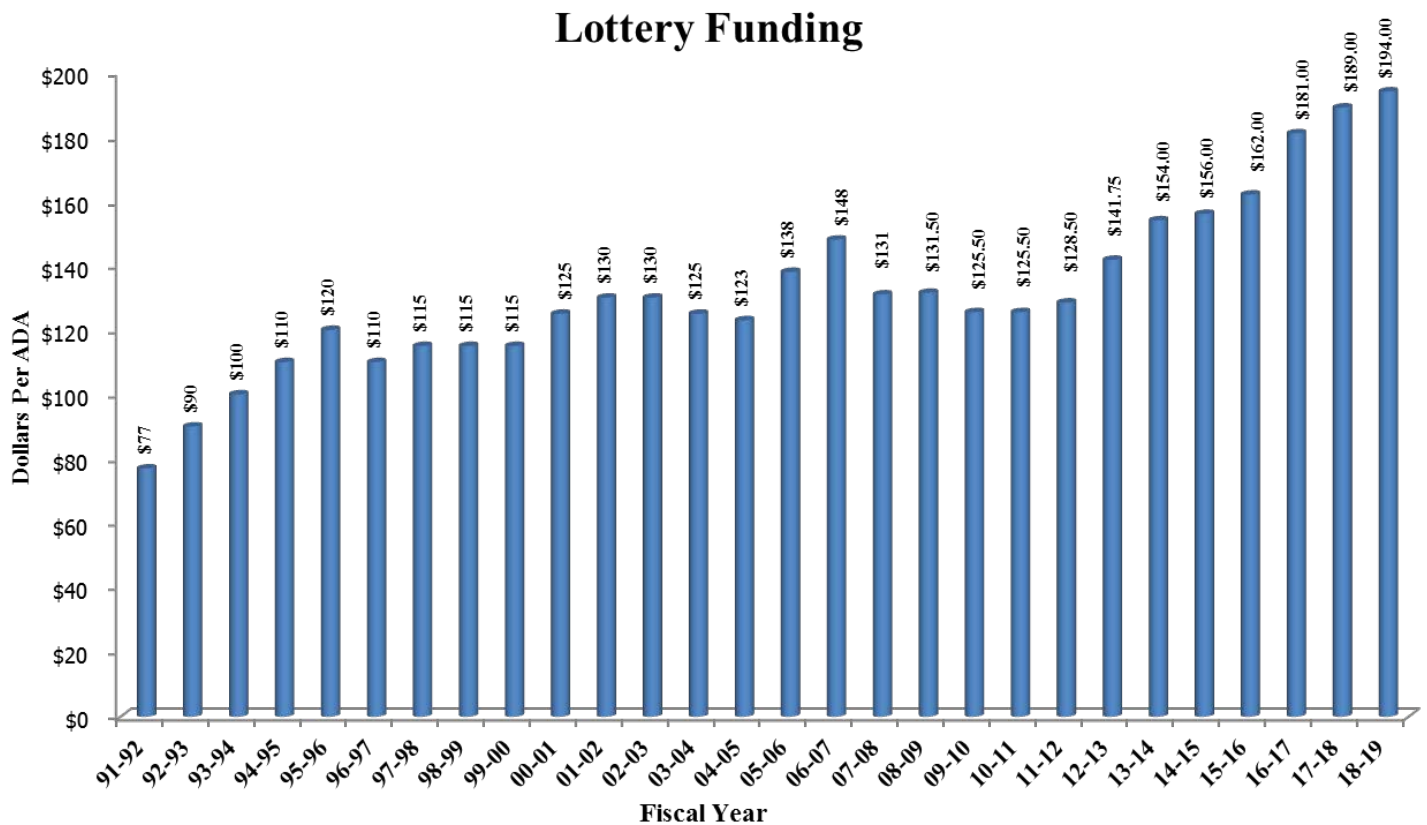
Revenue Details

	2017-18 Adopted Budget	2017-18 Estimated Actuals	2018-19 Proposed Budget
LCFF SOURCES			
State Aid	189,317,164	188,054,387	207,331,423
Education Protection Account Aid - EPA	34,399,282	35,918,363	35,218,504
Property Taxes	35,404,545	37,868,927	38,789,288
Education Revenue Augmentation Fund (ERAF)	-	-	-
Trfs to Charter Schools in Lieu of Property Taxes	(1,182,786)	(1,241,675)	(1,456,089)
Unrestricted LCFF Transfers	-	-	-
TOTAL LCFF SOURCES	257,938,205	260,600,002	279,883,126
FEDERAL REVENUES			
Special Education Entitlement	4,006,005	3,942,411	4,846,004
Federal Interagency Contract	1,132,526	1,132,526	492,080
NCLB/IASA	11,236,006	19,594,294	13,719,124
Voc & Technology Education Act	251,512	274,281	258,606
Other Federal Revenue	472,554	522,285	549,398
TOTAL FEDERAL REVENUES	17,098,603	25,465,797	19,865,212
OTHER STATE REVENUES			
Mandated Costs Reimbursements	986,235	5,000,499	10,547,812
State Lottery Revenue	5,088,394	5,088,394	5,267,873
After School Education and Safety (ASES)	1,949,158	2,127,395	441,631
Ca. Clean Energy Jobs Act	1,000,000	1,953,451	-
Career Tech Ed Incentive Grant Program	1,635,491	1,783,436	887,800
All Other State Revenue	7,211,530	10,665,175	8,105,647
TOTAL OTHER STATE REVENUE	17,870,808	26,618,350	25,250,763
OTHER LOCAL REVENUES			
Community Redevelopment Funds	998,595	998,595	1,048,159
Sale of Equipment and Supplies	5,000	60,385	10,000
Leases and Rentals	620,000	620,000	545,000
Interest	900,000	900,000	1,100,000
Local Interagency Services	1,084,033	2,058,708	2,146,909
Mitigation / Developer Fees	40,000	40,000	40,000
All Other Fees and Contracts	-	100	-
All Other Local Revenue	804,844	2,968,286	730,823
All Other Transfers In	-	-	-
Special Education SELPA Transfers from COE	6,063,083	6,188,838	5,005,157
TOTAL OTHER LOCAL REVENUES	10,515,555	13,834,912	10,626,048
TOTAL REVENUE	303,423,171	326,519,061	335,625,149

State Lottery Fund

School Districts in California first received proceeds from the State Lottery in 1986. Over the years, lottery income has proven to be a steady but unpredictable source of income fluctuating tremendously, from a high point of \$179 per ADA in 1988-89 to a low of \$77 per ADA in 1991-92.

Lottery revenues are based on the district's annual Average Daily Attendance (ADA). Lottery revenue of \$194 per ADA for 2018-19 is based on \$146 per ADA, Unrestricted and \$48 per ADA, Restricted.



Site Allocations

LCFF Base funding is used at the site's discretion for instructional and non-instructional supplies. Site allocations are based on 2017-18 CALPADS and 2018-19 estimated enrollment.

2018-19 Site LCFF Base Allocations

Site #	Site Name	2018-19 Est. Enrollment	Total Per Pupil Rate	Total Site Allocation
ELEMENTARY				
341	Annie R. Mitchell	716	\$ 103.2059	\$ 73,895
311	Conyer	426	\$ 103.2059	\$ 43,966
350	Cottonwood	719	\$ 103.2059	\$ 74,205
320	Crestwood	654	\$ 103.2059	\$ 67,497
312	Crowley	597	\$ 103.2059	\$ 61,614
314	Elbow Creek	521	\$ 103.2059	\$ 53,770
342	Four Creeks	675	\$ 103.2059	\$ 69,664
325	Golden Oak	625	\$ 103.2059	\$ 64,504
316	Goshen	758	\$ 103.2059	\$ 78,230
317	Highland	554	\$ 103.2059	\$ 57,176
318	Houston	595	\$ 103.2059	\$ 61,408
360	Hurley	717	\$ 169.3149	\$ 121,399
319	Ivanhoe	597	\$ 103.2059	\$ 61,614
331	Linwood	584	\$ 103.2059	\$ 60,272
363	Manuel F. Hernandez	720	\$ 103.2059	\$ 74,308
321	Mineral King	635	\$ 103.2059	\$ 65,536
322	Mountain View	584	\$ 103.2059	\$ 60,272
343	Oak Grove	718	\$ 175.9079	\$ 126,302
353	Pinkham	525	\$ 103.2059	\$ 54,183
373	River Way	598	\$ 103.2059	\$ 61,717
324	Royal Oaks	501	\$ 103.2059	\$ 51,706
354	Shannon Ranch	692	\$ 103.2059	\$ 71,418
328	Veva Blunt	678	\$ 103.2059	\$ 69,974
329	Washington	285	\$ 103.2059	\$ 29,414
330	Willow Glen	544	\$ 103.2059	\$ 56,144
TOTAL		15,218		\$ 1,670,188
MIDDLE				
319	Ivanhoe 7-8	44	\$ 103.2059	\$ 4,541
322	Mt View 7-8	40	\$ 103.2059	\$ 4,128
330	Willow Glen 7-8	56	\$ 103.2059	\$ 5,780
343	Oak Grove 7-8	120	\$ 103.2059	\$ 12,385
505	Divisadero	794	\$ 103.2059	\$ 81,945
506	Green Acres	758	\$ 103.2059	\$ 78,230
526	Valley Oak	948	\$ 103.2059	\$ 97,839
551	Ridgeview	776	\$ 103.2059	\$ 80,088
564	La Joya	885	\$ 103.2059	\$ 91,337
TOTAL		4,421		\$ 456,273
HIGH				
601	Redwood	2266	\$ 110.0000	\$ 249,260
602	Mt. Whitney	1595	\$ 110.0000	\$ 175,450
636	Golden West	1743	\$ 110.0000	\$ 191,730
638	El Diamante	2008	\$ 110.0000	\$ 220,880
TOTAL		7,612		\$ 837,320
ALTERNATIVE				
603	Sequoia	275	\$ 97.6121	\$ 26,843
932	Charter Alt.	55	\$ 97.6121	\$ 5,369
TOTAL		330		\$ 32,212
TOTAL ALL SITES		27,581		\$ 2,995,993

2018-19 LCAP Site Allocations

Site Name	Unduplicated 2018	LCAP Allocation 2018/19
ELEMENTARY		
Annie R. Mitchell	502	\$ 100,400
Conyer	337	\$ 67,400
Cottonwood Creek	408	\$ 81,600
Crestwood	535	\$ 107,000
Crowley	551	\$ 126,730
Elbow Creek	390	\$ 78,000
Four Creeks	611	\$ 140,530
Golden Oak	495	\$ 99,000
Goshen	695	\$ 159,850
Highland	545	\$ 125,350
Houston	568	\$ 130,640
Hurley	237	X
Ivanhoe	586	\$ 134,780
Linwood	373	\$ 74,600
Manuel F. Hernandez	452	\$ 90,400
Mineral King	481	\$ 96,200
Mountain View	459	\$ 91,800
Oak Grove	261	X
Pinkham	414	\$ 82,800
Riverway	506	\$ 101,200
Royal Oaks	381	\$ 76,200
Shannon Ranch	273	\$ 54,600
Veva Blunt	560	\$ 112,000
Washington	275	\$ 63,250
Willow Glen	486	\$ 97,200
MIDDLE		
Divisadero Middle	630	\$ 127,023
Green Acres Middle	570	\$ 122,550
La Joya Middle	557	\$ 112,304
Ridgeview Middle	400	\$ 80,650
Valley Oak Middle	701	\$ 141,338
HIGH		
El Diamante High	1300	\$ 110,500
Golden West High	1165	\$ 117,665
Mt. Whitney High	999	\$ 100,899
Redwood High	1170	\$ 99,450
ALTERNATIVE		
Sequoia High	237	\$ 77,262
Global Learning		\$ 651,928
Charter Alt		\$ 94,587
VTEC		\$ 242,957
Charter Home		\$ 173,068
VCIS		\$ 1,013,801
TOTALS	19110	\$5,557,512.40

Reserves & Ending Fund Balance

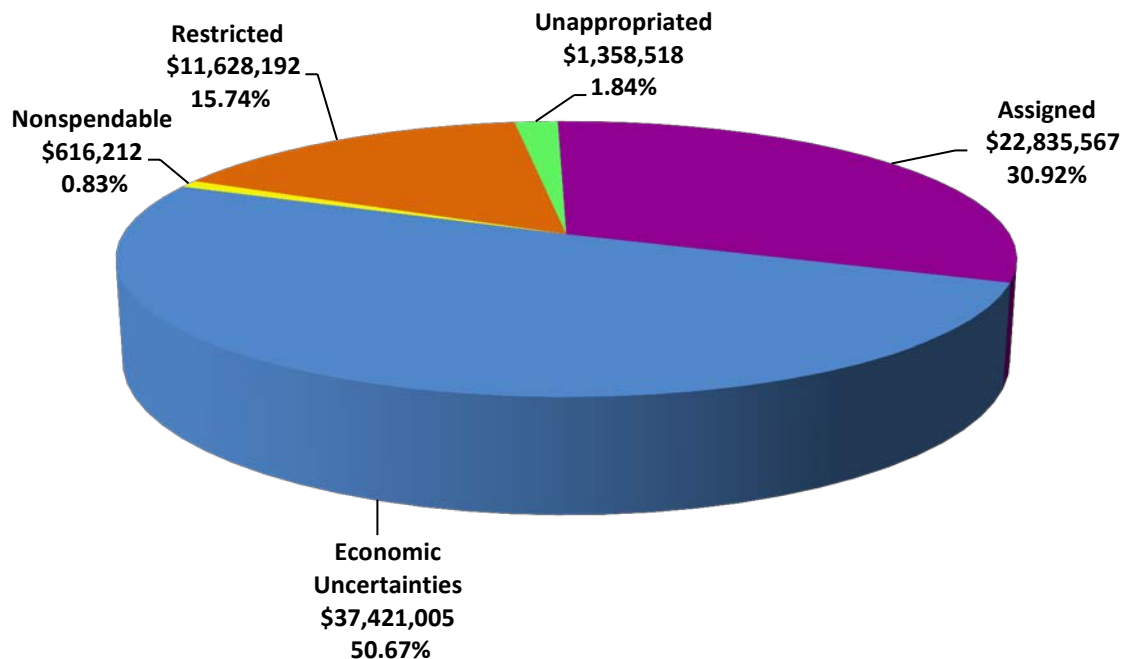
The total budget includes the beginning balance and all anticipated income for the year. The “ending balance” is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District’s “Reserves”.

Remaining Unrestricted General Funds

Components of Ending Fund Balance:

- Reserve for Revolving Cash – Money set aside for emergency needs
- Designation for Economic Uncertainties – State mandated minimum of 3% of total anticipated expenditures; however VUSD maintains approximately 11- 15%
- Other Designations – Designations for specific purposes
- Restricted
- Stores – Custodial Warehouse stock
- Unappropriated Balance – Funds not designated for specific purpose

Estimated Balance 6/30/19



Assigned	FY 18-19
3% Negotiated Salary & Benefits Increase	\$ 6,304,212
Pension Trust Account	\$ 6,535,200
Ferguson & Denton New Elementary FTE	\$ 750,000
Unrestricted LCAP Reserve	\$ 2,590,970
17-18 vs 18-19 LCAP Growth	\$ 6,655,185
Total	\$ 22,835,567

Other Restricted Funds

The District operates other special purpose funds in addition to the General Fund. These funds are utilized for any transactions permitted or required by law to be in a separate fund.

Fund	Revenues (in millions)	Expenditures (in millions)
Adult Education – Fund 110	\$5.91	\$5.56
Child Development State Preschool – Fund 121	2.28	2.28
Cafeteria – Fund 130	12.65	12.6
Postemployment Benefit Reserve - Fund 200	-	-
Building (Measure E) – Fund 210	-	-
Capital Facilities – Fund 250	3.83	3.83
County School Facility – Fund 350	-	-
Facilities – Fund 400	-	-
Bond Interest and Redemption – Fund 510 (Measure E)	3.68	3.63
Debt Service – Fund 560 (COP)	-	1.16
Self Insurance – Fund 670	40.1	47.6
Total Other Funds	\$68.45	\$76.66

Multi-Year Projection

Unrestricted General Fund

(in millions)

	2018-19	2019-20 (Projected)	2020-21 (Projected)
Revenues			
LCFF	\$ 279.88	\$ 287.76	\$ 295.36
Other State and Local	18.76	9.29	9.29
Contributions	(38.62)	(39.78)	(40.98)
Total	260.02	257.27	263.67
Expenditures			
Salaries and Benefits	\$ 218.84	\$ 229.93	\$ 234.97
Supplies, Services and Capital	31.00	21.53	21.53
Other Outgo	3.83	3.83	3.83
Total	253.67	255.29	260.33
Surplus/Deficit	\$ 6.35	\$ 1.98	\$ 3.34
COLA	6.35	1.98	3.34

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	260,600,002.00	0.00	260,600,002.00	279,883,126.00	0.00	279,883,126.00	7.4%
2) Federal Revenue		8100-8299	25,500.00	25,440,297.00	25,465,797.00	30,000.00	19,835,212.00	19,865,212.00	-22.0%
3) Other State Revenue		8300-8599	8,965,686.00	17,652,664.00	26,618,350.00	14,562,294.00	10,688,469.00	25,250,763.00	-5.1%
4) Other Local Revenue		8600-8799	6,297,053.00	7,537,859.00	13,834,912.00	4,166,734.00	6,459,314.00	10,626,048.00	-23.2%
5) TOTAL, REVENUES			275,888,241.00	50,630,820.00	326,519,061.00	298,642,154.00	36,982,995.00	335,625,149.00	2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	115,103,671.00	17,883,648.00	132,987,319.00	118,494,997.00	16,306,377.00	134,801,374.00	1.4%
2) Classified Salaries		2000-2999	33,254,012.13	11,094,125.00	44,348,137.13	34,381,443.00	11,693,706.00	46,075,149.00	3.9%
3) Employee Benefits		3000-3999	61,062,581.97	19,036,307.00	80,098,888.97	65,974,114.00	20,412,505.00	86,386,619.00	7.8%
4) Books and Supplies		4000-4999	19,172,052.00	11,763,636.00	30,935,688.00	18,978,573.00	9,171,686.00	28,150,259.00	-9.0%
5) Services and Other Operating Expenditures		5000-5999	17,902,118.90	17,195,477.00	35,097,595.90	11,175,931.00	9,779,945.00	20,955,876.00	-40.3%
6) Capital Outlay		6000-6999	4,567,636.00	10,253,080.00	14,820,716.00	838,000.00	2,099,360.00	2,937,360.00	-80.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,981,403.00	0.00	2,981,403.00	3,545,828.00	0.00	3,545,828.00	18.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,302,624.00)	1,274,141.00	(1,028,483.00)	(1,544,192.00)	656,307.00	(887,885.00)	-13.7%
9) TOTAL, EXPENDITURES			251,740,851.00	88,500,414.00	340,241,265.00	251,844,694.00	70,119,886.00	321,964,580.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,147,390.00	(37,869,594.00)	(13,722,204.00)	46,797,460.00	(33,136,891.00)	13,660,569.00	-199.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,635,868.00	180,800.00	3,816,668.00	1,820,759.00	1,614,704.00	3,435,463.00	-10.0%
2) Other Sources/Uses									
a) Sources		8930-8979	743,031.00	0.00	743,031.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,526,736.00)	30,526,735.04	(0.96)	(38,623,741.00)	38,623,741.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,419,573.00)	30,345,935.04	(3,073,637.96)	(40,444,500.00)	37,009,037.00	(3,435,463.00)	11.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,272,183.00)	(7,523,658.96)	(16,795,841.96)	6,352,960.00	3,872,146.00	10,225,106.00	-160.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,150,525.43	15,279,705.15	80,430,230.58	55,878,342.43	7,756,046.19	63,634,388.62	-20.9%
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)			65,150,525.43	15,279,705.15	80,430,230.58	55,878,342.43	7,756,046.19	63,634,388.62	-20.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,150,525.43	15,279,705.15	80,430,230.58	55,878,342.43	7,756,046.19	63,634,388.62	-20.9%
2) Ending Balance, June 30 (E + F1e)			55,878,342.43	7,756,046.19	63,634,388.62	62,231,302.43	11,628,192.19	73,859,494.62	16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	33,564.29	0.00	33,564.29	50,000.00	0.00	50,000.00	49.0%
Stores		9712	147,327.77	0.00	147,327.77	250,000.00	0.00	250,000.00	69.7%
Prepaid Items		9713	316,212.45	0.00	316,212.45	316,212.45	0.00	316,212.45	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,756,046.47	7,756,046.47	0.00	11,628,192.47	11,628,192.47	49.9%
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	10,516,259.00	0.00	10,516,259.00	22,835,567.00	0.00	22,835,567.00	117.1%
3% Negotiated Salary & Benefits Increa	0000	9780				6,304,212.00		6,304,212.00	
Pension Trust Account	0000	9780				6,535,200.00		6,535,200.00	
Ferguson & Denton New Elementary FI	0000	9780				750,000.00		750,000.00	
Unrestricted LCAP Reserve	0000	9780				2,590,970.00		2,590,970.00	
17-18 vs 18-19 LCAP Growth	0000	9780				6,655,185.00		6,655,185.00	
16-17 vs 17-18 LCAP Growth Funding	0000	9780	3,031,059.00		3,031,059.00				
Pension Trust Account	0000	9780	6,535,200.00		6,535,200.00				
Charter School ending Fund Balance	0000	9780	600,000.00		600,000.00				
Wireless Technology Reserve carryove	0000	9780	350,000.00		350,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	44,727,531.00	0.00	44,727,531.00	37,421,005.00	0.00	37,421,005.00	-16.3%
Unassigned/Unappropriated Amount		9790	137,447.92	(0.28)	137,447.64	1,358,517.98	(0.28)	1,358,517.70	888.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	94,889,601.72	(17,336,180.69)	77,553,421.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	8,494.98	0.00	8,494.98				
c) in Revolving Cash Account		9130	33,564.29	0.00	33,564.29				
d) with Fiscal Agent/Trustee		9135	6,535,200.00	0.00	6,535,200.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	241,887.28	1,074,799.67	1,316,686.95				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,000,000.00	0.00	1,000,000.00				
6) Stores		9320	147,327.77	0.00	147,327.77				
7) Prepaid Expenditures		9330	316,212.45	0.00	316,212.45				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			103,172,288.49	(16,261,381.02)	86,910,907.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,443,612.64	51,465.88	2,495,078.52				
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			2,443,612.64	51,465.88	2,495,078.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			100,728,675.85	(16,312,846.90)	84,415,828.95				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	188,054,387.00	0.00	188,054,387.00	207,331,423.00	0.00	207,331,423.00	10.3%
Education Protection Account State Aid - Current Year		8012	35,918,363.00	0.00	35,918,363.00	35,218,504.00	0.00	35,218,504.00	-1.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	37,868,927.00	0.00	37,868,927.00	38,789,288.00	0.00	38,789,288.00	2.4%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			261,841,677.00	0.00	261,841,677.00	281,339,215.00	0.00	281,339,215.00	7.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,241,675.00)	0.00	(1,241,675.00)	(1,456,089.00)	0.00	(1,456,089.00)	17.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			260,600,002.00	0.00	260,600,002.00	279,883,126.00	0.00	279,883,126.00	7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,942,411.00	3,942,411.00	0.00	4,846,004.00	4,846,004.00	22.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,132,526.00	1,132,526.00	0.00	492,080.00	492,080.00	-56.6%
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		14,844,239.00	14,844,239.00		10,539,806.00	10,539,806.00	-29.0%
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		1,887,449.00	1,887,449.00		1,194,021.00	1,194,021.00	-36.7%
Title III, Part A, Immigrant Education Program	4201	8290		28,231.00	28,231.00		26,697.00	26,697.00	-5.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,066,563.00	1,066,563.00		407,888.00	407,888.00	-61.8%
Public Charter Schools Grant Program (PCSGF)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		1,767,812.00	1,767,812.00		1,550,712.00	1,550,712.00	-12.3%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		274,281.00	274,281.00		258,606.00	258,606.00	-5.7%
All Other Federal Revenue	All Other	8290	25,500.00	496,785.00	522,285.00	30,000.00	519,398.00	549,398.00	5.2%
TOTAL, FEDERAL REVENUE			25,500.00	25,440,297.00	25,465,797.00	30,000.00	19,835,212.00	19,865,212.00	-22.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,000,499.00	0.00	5,000,499.00	10,547,812.00	0.00	10,547,812.00	110.9%
Lottery - Unrestricted and Instructional Materials		8560	3,876,872.00	1,211,522.00	5,088,394.00	3,964,482.00	1,303,391.00	5,267,873.00	3.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,127,395.00	2,127,395.00		441,631.00	441,631.00	-79.2%
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		1,953,451.00	1,953,451.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,783,436.00	1,783,436.00		887,800.00	887,800.00	-50.2%
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	88,315.00	10,576,860.00	10,665,175.00	50,000.00	8,055,647.00	8,105,647.00	-24.0%
TOTAL, OTHER STATE REVENUE			8,965,686.00	17,652,664.00	26,618,350.00	14,562,294.00	10,688,469.00	25,250,763.00	-5.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	998,595.00	0.00	998,595.00	0.00	1,048,159.00	1,048,159.00	5.0%
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	60,385.00	0.00	60,385.00	10,000.00	0.00	10,000.00	-83.4%
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	445,000.00	175,000.00	620,000.00	370,000.00	175,000.00	545,000.00	-12.1%
Interest		8660	900,000.00	0.00	900,000.00	1,100,000.00	0.00	1,100,000.00	22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,647,581.00	411,127.00	2,058,708.00	2,063,984.00	82,925.00	2,146,909.00	4.3%
Mitigation/Developer Fees		8681	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
All Other Fees and Contracts		8689	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
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	2,205,392.00	762,894.00	2,968,286.00	582,750.00	148,073.00	730,823.00	-75.4%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,188,838.00	6,188,838.00		5,005,157.00	5,005,157.00	-19.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,297,053.00	7,537,859.00	13,834,912.00	4,166,734.00	6,459,314.00	10,626,048.00	-23.2%
TOTAL, REVENUES			275,888,241.00	50,630,820.00	326,519,061.00	298,642,154.00	36,982,995.00	335,625,149.00	2.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	93,602,160.00	14,597,231.00	108,199,391.00	96,901,250.00	13,207,171.00	110,108,421.00	1.8%
Certificated Pupil Support Salaries		1200	4,210,414.00	1,298,435.00	5,508,849.00	4,610,394.00	1,215,667.00	5,826,061.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,193,495.00	1,918,901.00	19,112,396.00	16,899,382.00	1,843,501.00	18,742,883.00	-1.9%
Other Certificated Salaries		1900	97,602.00	69,081.00	166,683.00	83,971.00	40,038.00	124,009.00	-25.6%
TOTAL, CERTIFICATED SALARIES			115,103,671.00	17,883,648.00	132,987,319.00	118,494,997.00	16,306,377.00	134,801,374.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,809,228.00	6,389,429.00	8,198,657.00	2,465,328.00	6,647,434.00	9,112,762.00	11.1%
Classified Support Salaries		2200	13,339,752.00	3,378,421.00	16,718,173.00	13,607,973.00	3,705,340.00	17,313,313.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	3,362,728.00	241,001.00	3,603,729.00	3,385,996.00	241,001.00	3,626,997.00	0.6%
Clerical, Technical and Office Salaries		2400	10,238,222.00	446,933.00	10,685,155.00	10,140,605.00	471,143.00	10,611,748.00	-0.7%
Other Classified Salaries		2900	4,504,082.13	638,341.00	5,142,423.13	4,781,541.00	628,788.00	5,410,329.00	5.2%
TOTAL, CLASSIFIED SALARIES			33,254,012.13	11,094,125.00	44,348,137.13	34,381,443.00	11,693,706.00	46,075,149.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,307,077.00	9,275,790.00	25,582,867.00	19,029,739.00	9,529,710.00	28,559,449.00	11.6%
PERS		3201-3202	5,027,242.00	1,598,727.00	6,625,969.00	5,756,897.00	1,947,564.00	7,704,461.00	16.3%
OASDI/Medicare/Alternative		3301-3302	4,122,009.50	1,072,564.00	5,194,573.50	4,233,165.00	1,094,188.00	5,327,353.00	2.6%
Health and Welfare Benefits		3401-3402	25,868,405.00	5,312,810.00	31,181,215.00	27,581,783.00	6,071,040.00	33,652,823.00	7.9%
Unemployment Insurance		3501-3502	75,299.09	14,122.00	89,421.09	75,650.00	13,868.00	89,518.00	0.1%
Workers' Compensation		3601-3602	5,950,593.23	1,062,478.00	7,013,071.23	5,742,240.00	1,055,676.00	6,797,916.00	-3.1%
OPEB, Allocated		3701-3702	2,254,387.15	391,392.00	2,645,779.15	1,940,637.00	356,278.00	2,296,915.00	-13.2%
OPEB, Active Employees		3751-3752	1,457,569.00	308,424.00	1,765,993.00	1,614,003.00	344,181.00	1,958,184.00	10.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,062,581.97	19,036,307.00	80,098,888.97	65,974,114.00	20,412,505.00	86,386,619.00	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,368,490.00	1,207,612.00	5,576,102.00	0.00	4,303,391.00	4,303,391.00	-22.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,821,804.00	9,270,451.00	22,092,255.00	18,210,697.00	4,564,831.00	22,775,528.00	3.1%
Noncapitalized Equipment		4400	1,981,758.00	1,265,382.00	3,247,140.00	767,876.00	290,964.00	1,058,840.00	-67.4%
Food		4700	0.00	20,191.00	20,191.00	0.00	12,500.00	12,500.00	-38.1%
TOTAL, BOOKS AND SUPPLIES			19,172,052.00	11,763,636.00	30,935,688.00	18,978,573.00	9,171,686.00	28,150,259.00	-9.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,020,000.00	5,191,001.00	6,211,001.00	390,000.00	1,951,250.00	2,341,250.00	-62.3%
Travel and Conferences		5200	504,202.00	731,154.00	1,235,356.00	488,760.00	346,264.00	835,024.00	-32.4%
Dues and Memberships		5300	221,603.00	3,366.00	224,969.00	212,099.00	1,220.00	213,319.00	-5.2%
Insurance	5400 - 5450		2,004,953.00	0.00	2,004,953.00	2,012,897.00	0.00	2,012,897.00	0.4%
Operations and Housekeeping Services		5500	1,826,616.00	3,701,460.00	5,528,076.00	1,910,000.00	3,550,000.00	5,460,000.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,573,845.00	1,031,374.00	3,605,219.00	1,017,862.00	345,193.00	1,363,055.00	-62.2%
Transfers of Direct Costs		5710	(549,824.00)	549,824.00	0.00	(270,248.00)	270,248.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(64,172.00)	20,637.00	(43,535.00)	(65,300.00)	1,000.00	(64,300.00)	47.7%
Professional/Consulting Services and Operating Expenditures		5800	9,598,027.90	5,921,189.00	15,519,216.90	4,874,056.00	3,268,770.00	8,142,826.00	-47.5%
Communications		5900	766,868.00	45,472.00	812,340.00	605,805.00	46,000.00	651,805.00	-19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,902,118.90	17,195,477.00	35,097,595.90	11,175,931.00	9,779,945.00	20,955,876.00	-40.3%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	7,585.00	7,000.00	14,585.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	177,744.00	5,373,969.00	5,551,713.00	0.00	594,360.00	594,360.00	-89.3%
Buildings and Improvements of Buildings		6200	2,823,266.00	4,295,400.00	7,118,666.00	0.00	1,500,000.00	1,500,000.00	-78.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,559,041.00	576,711.00	2,135,752.00	838,000.00	5,000.00	843,000.00	-60.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,567,636.00	10,253,080.00	14,820,716.00	838,000.00	2,099,360.00	2,937,360.00	-80.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	23,706.00	0.00	23,706.00	25,000.00	0.00	25,000.00	5.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,632,898.00	0.00	2,632,898.00	2,915,517.00	0.00	2,915,517.00	10.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	22,013.00	0.00	22,013.00	41,708.00	0.00	41,708.00	89.5%
Other Debt Service - Principal		7439	252,786.00	0.00	252,786.00	513,603.00	0.00	513,603.00	103.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,981,403.00	0.00	2,981,403.00	3,545,828.00	0.00	3,545,828.00	18.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,274,141.00)	1,274,141.00	0.00	(656,307.00)	656,307.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,028,483.00)	0.00	(1,028,483.00)	(887,885.00)	0.00	(887,885.00)	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,302,624.00)	1,274,141.00	(1,028,483.00)	(1,544,192.00)	656,307.00	(887,885.00)	-13.7%
TOTAL, EXPENDITURES			251,740,851.00	88,500,414.00	340,241,265.00	251,844,694.00	70,119,886.00	321,964,580.00	-5.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,430,755.00	0.00	2,430,755.00	1,705,755.00	0.00	1,705,755.00	-29.8%
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	85,000.00	0.00	85,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,120,113.00	180,800.00	1,300,913.00	115,004.00	1,614,704.00	1,729,708.00	33.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,635,868.00	180,800.00	3,816,668.00	1,820,759.00	1,614,704.00	3,435,463.00	-10.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	743,031.00	0.00	743,031.00	0.00	0.00	0.00	-100.0%
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			743,031.00	0.00	743,031.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,526,736.00)	30,526,735.04	(0.96)	(38,623,741.00)	38,623,741.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,526,736.00)	30,526,735.04	(0.96)	(38,623,741.00)	38,623,741.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(33,419,573.00)	30,345,935.04	(3,073,637.96)	(40,444,500.00)	37,009,037.00	(3,435,463.00)	11.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	558,845.00	405,986.00	-27.4%
3) Other State Revenue		8300-8599	5,078,057.00	5,078,057.00	0.0%
4) Other Local Revenue		8600-8799	491,000.00	427,394.00	-13.0%
5) TOTAL, REVENUES			6,127,902.00	5,911,437.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,598,796.00	2,531,346.00	-2.6%
2) Classified Salaries		2000-2999	748,777.00	685,525.00	-8.4%
3) Employee Benefits		3000-3999	1,343,878.00	1,353,493.00	0.7%
4) Books and Supplies		4000-4999	345,781.00	509,220.00	47.3%
5) Services and Other Operating Expenditures		5000-5999	627,794.00	254,146.00	-59.5%
6) Capital Outlay		6000-6999	162,260.00	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	259,536.00	222,313.00	-14.3%
9) TOTAL, EXPENDITURES			6,086,822.00	5,556,043.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,080.00	355,394.00	765.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,080.00	355,394.00	765.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,813,130.77	4,854,210.77	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,813,130.77	4,854,210.77	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,813,130.77	4,854,210.77	0.9%
2) Ending Balance, June 30 (E + F1e)			4,854,210.77	5,209,604.77	7.3%
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	358,829.33	358,829.33	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	4,495,381.44	4,850,775.44	7.9%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,783,499.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,134.32		
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	19,190.64		
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			4,810,824.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	937.12		
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			937.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,809,887.81		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	177,859.00	25,000.00	-85.9%
All Other Federal Revenue	All Other	8290	380,986.00	380,986.00	0.0%
TOTAL, FEDERAL REVENUE			558,845.00	405,986.00	-27.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	17,523.00	17,523.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	4,960,534.00	4,960,534.00	0.0%
All Other State Revenue	All Other	8590	100,000.00	100,000.00	0.0%
TOTAL, OTHER STATE REVENUE			5,078,057.00	5,078,057.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	69,394.00	478.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	190,000.00	175,000.00	-7.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	289,000.00	183,000.00	-36.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			491,000.00	427,394.00	-13.0%
TOTAL, REVENUES			6,127,902.00	5,911,437.00	-3.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,830,172.00	1,889,444.00	3.2%
Certificated Pupil Support Salaries		1200	189,351.00	75,612.00	-60.1%
Certificated Supervisors' and Administrators' Salaries		1300	579,273.00	566,290.00	-2.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,598,796.00	2,531,346.00	-2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	166,360.00	57,773.00	-65.3%
Classified Support Salaries		2200	44,606.00	44,606.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	532,688.00	578,600.00	8.6%
Other Classified Salaries		2900	5,123.00	4,546.00	-11.3%
TOTAL, CLASSIFIED SALARIES			748,777.00	685,525.00	-8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	387,324.00	385,180.00	-0.6%
PERS		3201-3202	107,609.00	120,581.00	12.1%
OASDI/Medicare/Alternative		3301-3302	92,124.00	87,375.00	-5.2%
Health and Welfare Benefits		3401-3402	541,370.00	570,509.00	5.4%
Unemployment Insurance		3501-3502	1,831.00	1,552.00	-15.2%
Workers' Compensation		3601-3602	129,302.00	116,873.00	-9.6%
OPEB, Allocated		3701-3702	49,464.00	39,597.00	-19.9%
OPEB, Active Employees		3751-3752	34,854.00	31,826.00	-8.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,343,878.00	1,353,493.00	0.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	256,510.00	471,058.00	83.6%
Noncapitalized Equipment		4400	89,271.00	38,162.00	-57.3%
TOTAL, BOOKS AND SUPPLIES			345,781.00	509,220.00	47.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	63,132.00	14,641.00	-76.8%
Dues and Memberships		5300	1,621.00	1,200.00	-26.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,000.00	58,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,113.00	43,100.00	-10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,901.00	11,000.00	-26.2%
Professional/Consulting Services and Operating Expenditures		5800	432,810.00	119,500.00	-72.4%
Communications		5900	9,217.00	6,705.00	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			627,794.00	254,146.00	-59.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,713.00	0.00	-100.0%
Equipment		6400	77,547.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			162,260.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	259,536.00	222,313.00	-14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			259,536.00	222,313.00	-14.3%
TOTAL, EXPENDITURES			6,086,822.00	5,556,043.00	-8.7%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	242,090.00	228,097.00	-5.8%
3) Other State Revenue		8300-8599	2,092,870.00	2,052,870.00	-1.9%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,342,960.00	2,280,967.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	281,512.00	176,004.00	-37.5%
2) Classified Salaries		2000-2999	1,117,378.00	1,104,186.00	-1.2%
3) Employee Benefits		3000-3999	407,318.00	609,664.00	49.7%
4) Books and Supplies		4000-4999	306,652.00	248,140.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	104,787.00	38,500.00	-63.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	125,313.00	104,473.00	-16.6%
9) TOTAL, EXPENDITURES			2,342,960.00	2,280,967.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	342,198.54	342,198.54	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,198.54	342,198.54	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,198.54	342,198.54	0.0%
2) Ending Balance, June 30 (E + F1e)			342,198.54	342,198.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	342,198.54	342,198.54	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	164,709.19		
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	84,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			248,709.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10.01		
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			10.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			248,699.18		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	242,090.00	228,097.00	-5.8%
TOTAL, FEDERAL REVENUE			242,090.00	228,097.00	-5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,052,870.00	2,052,870.00	0.0%
All Other State Revenue	All Other	8590	40,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,092,870.00	2,052,870.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	0.00	-100.0%
TOTAL, REVENUES			2,342,960.00	2,280,967.00	-2.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	141,730.00	70,000.00	-50.6%
Certificated Pupil Support Salaries		1200	16,094.00	16,094.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,688.00	89,910.00	-27.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			281,512.00	176,004.00	-37.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,028,386.00	1,012,147.00	-1.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	43,046.00	43,789.00	1.7%
Clerical, Technical and Office Salaries		2400	45,946.00	48,250.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,117,378.00	1,104,186.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	45,442.00	36,458.00	-19.8%
PERS		3201-3202	127,931.00	130,957.00	2.4%
OASDI/Medicare/Alternative		3301-3302	85,170.00	76,542.00	-10.1%
Health and Welfare Benefits		3401-3402	70,100.00	284,453.00	305.8%
Unemployment Insurance		3501-3502	709.00	649.00	-8.5%
Workers' Compensation		3601-3602	52,906.00	48,817.00	-7.7%
OPEB, Allocated		3701-3702	19,340.00	15,800.00	-18.3%
OPEB, Active Employees		3751-3752	5,720.00	15,988.00	179.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			407,318.00	609,664.00	49.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	192,631.00	248,140.00	28.8%
Noncapitalized Equipment		4400	114,021.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			306,652.00	248,140.00	-19.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	0.0%
Dues and Memberships		5300	800.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,587.00	4,000.00	-68.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,550.00	5,500.00	-16.0%
Professional/Consulting Services and Operating Expenditures		5800	41,000.00	20,000.00	-51.2%
Communications		5900	1,850.00	2,000.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,787.00	38,500.00	-63.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	125,313.00	104,473.00	-16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			125,313.00	104,473.00	-16.6%
TOTAL, EXPENDITURES			2,342,960.00	2,280,967.00	-2.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,101,787.00	10,248,560.00	12.6%
3) Other State Revenue		8300-8599	680,000.00	805,780.00	18.5%
4) Other Local Revenue		8600-8799	1,655,000.00	1,600,000.00	-3.3%
5) TOTAL, REVENUES			11,436,787.00	12,654,340.00	10.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,194,205.00	4,268,238.00	1.8%
3) Employee Benefits		3000-3999	2,505,610.00	2,629,542.00	4.9%
4) Books and Supplies		4000-4999	4,780,818.00	4,964,036.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	166,722.00	172,400.00	3.4%
6) Capital Outlay		6000-6999	124,138.00	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	643,634.00	561,099.00	-12.8%
9) TOTAL, EXPENDITURES			12,415,127.00	12,595,315.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(978,340.00)	59,025.00	-106.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(893,340.00)	59,025.00	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,473,411.60	580,071.60	-60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,473,411.60	580,071.60	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,473,411.60	580,071.60	-60.6%
2) Ending Balance, June 30 (E + F1e)			580,071.60	639,096.60	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	179,147.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	400,923.99	639,096.83	59.4%
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	(0.23)	(0.23)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	803,746.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	29,449.55		
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	179,147.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,012,343.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,346.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,007,346.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,996.76		

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,004,374.00	10,248,560.00	13.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	97,413.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,101,787.00	10,248,560.00	12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	680,000.00	805,780.00	18.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			680,000.00	805,780.00	18.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,550,000.00	1,500,000.00	-3.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	20,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	40,000.00	50,000.00	25.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	30,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,655,000.00	1,600,000.00	-3.3%
TOTAL, REVENUES			11,436,787.00	12,654,340.00	10.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,268,558.00	3,380,132.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	606,773.00	567,799.00	-6.4%
Clerical, Technical and Office Salaries		2400	318,874.00	320,307.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,194,205.00	4,268,238.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	594,237.00	686,747.00	15.6%
OASDI/Medicare/Alternative		3301-3302	312,696.00	321,546.00	2.8%
Health and Welfare Benefits		3401-3402	1,307,583.00	1,328,586.00	1.6%
Unemployment Insurance		3501-3502	2,101.00	2,135.00	1.6%
Workers' Compensation		3601-3602	160,209.00	162,717.00	1.6%
OPEB, Allocated		3701-3702	56,352.00	55,061.00	-2.3%
OPEB, Active Employees		3751-3752	72,432.00	72,750.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,505,610.00	2,629,542.00	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	463,805.00	534,036.00	15.1%
Noncapitalized Equipment		4400	50,340.00	30,000.00	-40.4%
Food		4700	4,266,673.00	4,400,000.00	3.1%
TOTAL, BOOKS AND SUPPLIES			4,780,818.00	4,964,036.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	10,500.00	-25.0%
Dues and Memberships		5300	700.00	600.00	-14.3%
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	41,428.00	27,000.00	-34.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,084.00	45,800.00	128.0%
Professional/Consulting Services and Operating Expenditures		5800	77,010.00	75,000.00	-2.6%
Communications		5900	13,500.00	13,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,722.00	172,400.00	3.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	124,138.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			124,138.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	643,634.00	561,099.00	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			643,634.00	561,099.00	-12.8%
TOTAL, EXPENDITURES			12,415,127.00	12,595,315.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	85,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			85,000.00	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,861,555.00	2,247,300.00	20.7%
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			1,861,555.00	2,247,300.00	20.7%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,961,555.00	2,347,300.00	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,113,555.06	18,075,110.06	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,113,555.06	18,075,110.06	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,113,555.06	18,075,110.06	12.2%
2) Ending Balance, June 30 (E + F1e)			18,075,110.06	20,422,410.06	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,075,110.06	20,422,410.06	13.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,962,366.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,285,725.57		
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			16,248,091.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,248,091.70		

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,680,755.00	1,680,755.00	0.0%
Other Authorized Interfund Transfers In		8919	180,800.00	566,545.00	213.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,861,555.00	2,247,300.00	20.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			1,861,555.00	2,247,300.00	20.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	1,000.00	-60.0%
5) TOTAL, REVENUES			2,500.00	1,000.00	-60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	210,950.00	0.00	-100.0%
6) Capital Outlay		6000-6999	147,466.00	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			358,416.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(355,916.00)	1,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355,916.00)	1,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,051.06	1,135.06	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,051.06	1,135.06	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,051.06	1,135.06	-99.7%
2) Ending Balance, June 30 (E + F1e)			1,135.06	2,135.06	88.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.06	0.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,135.00	2,135.00	88.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,441.68		
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			34,441.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,824.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,824.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,617.50		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	1,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	1,000.00	-60.0%
TOTAL, REVENUES			2,500.00	1,000.00	-60.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	210,950.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,950.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,528.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	137,938.00	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%
TOTAL, CAPITAL OUTLAY			147,466.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			358,416.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,830,000.00	3,830,000.00	0.0%
5) TOTAL, REVENUES			3,830,000.00	3,830,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	196,044.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,201,238.00	3,825,000.00	-38.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,397,282.00	3,830,000.00	-40.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,567,282.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,567,282.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,243,135.80	675,853.80	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,135.80	675,853.80	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,135.80	675,853.80	-79.2%
2) Ending Balance, June 30 (E + F1e)			675,853.80	675,853.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	675,853.80	675,853.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,617,803.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,617,803.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,617,803.90		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	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	3,800,000.00	3,800,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,830,000.00	3,830,000.00	0.0%
TOTAL, REVENUES			3,830,000.00	3,830,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,847.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,197.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,044.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	3,500.00	0.00	-100.0%
Land Improvements		6170	170,384.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,027,354.00	3,825,000.00	-36.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,201,238.00	3,825,000.00	-38.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,397,282.00	3,830,000.00	-40.1%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300.00	1,300.00	0.0%
5) TOTAL, REVENUES			1,300.00	1,300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,300.00	1,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300.00	1,300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,515.33	204,815.33	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,515.33	204,815.33	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,515.33	204,815.33	0.6%
2) Ending Balance, June 30 (E + F1e)			204,815.33	206,115.33	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,515.33	203,515.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,300.00	2,600.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	205,625.18		
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			205,625.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			205,625.18		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	1,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,300.00	1,300.00	0.0%
TOTAL, REVENUES			1,300.00	1,300.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	206,804.00	100,000.00	-51.6%
5) TOTAL, REVENUES			206,804.00	100,000.00	-51.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	96,722.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,993,956.00	0.00	-100.0%
6) Capital Outlay		6000-6999	79,639,846.00	125,000.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,730,524.00	125,000.00	-99.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,523,720.00)	(25,000.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,000.00	25,000.00	-96.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	59,780,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,530,000.00	25,000.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,993,720.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,159,976.30	2,166,256.30	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,159,976.30	2,166,256.30	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,159,976.30	2,166,256.30	-90.6%
2) Ending Balance, June 30 (E + F1e)			2,166,256.30	2,166,256.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,341,255.50	1,341,255.50	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	825,000.80	825,000.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,901,565.84		
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	140,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,041,565.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(3.00)		
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			(3.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,041,568.84		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	100,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,804.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			206,804.00	100,000.00	-51.6%
TOTAL, REVENUES			206,804.00	100,000.00	-51.6%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109.00	0.00	-100.0%
Noncapitalized Equipment		4400	96,613.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			96,722.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	458,071.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,535,885.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,993,956.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	364,558.00	0.00	-100.0%
Land Improvements		6170	3,173,524.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	75,992,104.00	125,000.00	-99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	109,660.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,639,846.00	125,000.00	-99.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,730,524.00	125,000.00	-99.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	750,000.00	25,000.00	-96.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			750,000.00	25,000.00	-96.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	59,780,000.00	0.00	-100.0%
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			59,780,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,530,000.00	25,000.00	-100.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,510,288.00	3,677,813.00	-18.5%
5) TOTAL, REVENUES			4,510,288.00	3,677,813.00	-18.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,510,288.00	3,627,813.00	-19.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,510,288.00	3,627,813.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	50,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	50,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,548,536.53	6,548,536.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,548,536.53	6,548,536.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,548,536.53	6,548,536.53	0.0%
2) Ending Balance, June 30 (E + F1e)			6,548,536.53	6,598,536.53	0.8%
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		9740	6,548,536.53	6,598,536.53	0.8%
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%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,927,689.18		
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			3,927,689.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,927,689.18		

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,510,288.00	3,627,813.00	-19.6%
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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	50,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,510,288.00	3,677,813.00	-18.5%
TOTAL, REVENUES			4,510,288.00	3,677,813.00	-18.5%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,425,000.00	1,640,000.00	-32.4%
Bond Interest and Other Service Charges		7434	2,085,288.00	1,987,813.00	-4.7%
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)			4,510,288.00	3,627,813.00	-19.6%
TOTAL, EXPENDITURES			4,510,288.00	3,627,813.00	-19.6%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,120,113.00	1,163,163.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,120,113.00	1,163,163.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,120,113.00)	(1,163,163.00)	3.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,120,113.00	1,163,163.00	3.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,120,113.00	1,163,163.00	3.8%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	670,113.00	653,163.00	-2.5%
Other Debt Service - Principal		7439	450,000.00	510,000.00	13.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,120,113.00	1,163,163.00	3.8%
TOTAL, EXPENDITURES			1,120,113.00	1,163,163.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,120,113.00	1,163,163.00	3.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,120,113.00	1,163,163.00	3.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,120,113.00	1,163,163.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,029,509.00	40,072,291.00	0.1%
5) TOTAL, REVENUES			40,029,509.00	40,072,291.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	122,055.00	New
2) Classified Salaries		2000-2999	297,605.00	200,773.00	-32.5%
3) Employee Benefits		3000-3999	154,585.00	160,860.00	4.1%
4) Books and Supplies		4000-4999	600.00	600.00	0.0%
5) Services and Other Operating Expenses		5000-5999	42,680,112.00	47,158,112.00	10.5%
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			43,132,902.00	47,642,400.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,103,393.00)	(7,570,109.00)	143.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,103,393.00)	(7,570,109.00)	143.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,464,226.28	27,360,833.28	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,464,226.28	27,360,833.28	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,464,226.28	27,360,833.28	-10.2%
2) Ending Net Position, June 30 (E + F1e)			27,360,833.28	19,790,724.28	-27.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,534,700.76	9,604,700.76	73.5%
c) Unrestricted Net Position		9790	21,826,132.52	10,186,023.52	-53.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,287,852.64		
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	19,567,273.00		
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			31,855,125.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	5,756,722.00		
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			5,756,722.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			26,098,403.64		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125,000.00	138,000.00	10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	39,564,307.00	39,924,291.00	0.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	340,202.00	10,000.00	-97.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,029,509.00	40,072,291.00	0.1%
TOTAL, REVENUES			40,029,509.00	40,072,291.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	122,055.00	New
TOTAL, CERTIFICATED SALARIES			0.00	122,055.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,127.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	200,478.00	200,773.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			297,605.00	200,773.00	-32.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	19,871.00	New
PERS		3201-3202	46,221.00	35,537.00	-23.1%
OASDI/Medicare/Alternative		3301-3302	22,767.00	17,130.00	-24.8%
Health and Welfare Benefits		3401-3402	66,102.00	68,019.00	2.9%
Unemployment Insurance		3501-3502	149.00	163.00	9.4%
Workers' Compensation		3601-3602	11,346.00	12,309.00	8.5%
OPEB, Allocated		3701-3702	4,613.00	4,165.00	-9.7%
OPEB, Active Employees		3751-3752	3,387.00	3,666.00	8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			154,585.00	160,860.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	600.00	600.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			600.00	600.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,400.00	2,400.00	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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,674,312.00	47,152,312.00	10.5%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			42,680,112.00	47,158,112.00	10.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			43,132,902.00	47,642,400.00	10.5%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,271.76	26,271.76	26,271.76	26,271.76	26,271.76	26,271.76
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	26,271.76	26,271.76	26,271.76	26,271.76	26,271.76	26,271.76
5. District Funded County Program ADA						
a. County Community Schools	2.95	2.95	2.95	2.95	2.95	2.95
b. Special Education-Special Day Class	275.61	275.61	275.61	275.61	275.61	275.61
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	8.42	8.42	8.42	8.42	8.42	8.42
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	286.98	286.98	286.98	286.98	286.98	286.98
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,558.74	26,558.74	26,558.74	26,558.74	26,558.74	26,558.74
7. Adults in Correctional Facilities	13.09	13.09	13.09	13.09	13.09	13.09
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08	1,267.08

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

54 72256 0000000
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,603,852.00	5,727,175.00	18,331,027.00	0.00		18,331,027.00
Work in Progress	11,289,311.00	66,524,776.00	77,814,087.00			77,814,087.00
Total capital assets not being depreciated	23,893,163.00	72,251,951.00	96,145,114.00	0.00	0.00	96,145,114.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	191,198,601.00	200,797,052.00	391,995,653.00			391,995,653.00
Equipment	15,290,235.00	17,549,920.00	32,840,155.00			32,840,155.00
Total capital assets being depreciated	206,488,836.00	218,346,972.00	424,835,808.00	0.00	0.00	424,835,808.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(48,115,721.00)	(92,074,539.00)	(140,190,260.00)			(140,190,260.00)
Equipment	(9,719,140.00)	(13,258,467.00)	(22,977,607.00)			(22,977,607.00)
Total accumulated depreciation	(57,834,861.00)	(105,333,006.00)	(163,167,867.00)	0.00	0.00	(163,167,867.00)
Total capital assets being depreciated, net	148,653,975.00	113,013,966.00	261,667,941.00	0.00	0.00	261,667,941.00
Governmental activity capital assets, net	172,547,138.00	185,265,917.00	357,813,055.00	0.00	0.00	357,813,055.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget
2018-19 Budget
Cashflow Worksheet - Budget Year (1)

54 72256 0000000
Form CASH

	Object		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			61,358,895.00	60,262,268.00	58,248,674.00	59,011,624.00	53,311,711.00	49,566,653.00	75,470,451.00	78,902,127.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,374,148.00	10,374,148.00	27,877,102.00	17,873,466.00	17,873,466.00	26,833,343.00	17,038,545.00	17,038,545.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,491,722.00	4,512,642.00	1,047,647.00
Miscellaneous Funds	8080-8099		0.00	(45,828.00)	(91,656.00)	(61,104.00)	(156,257.00)	(107,022.00)	(141,280.00)	(160,047.00)
Federal Revenue	8100-8299		147,941.00	0.00	5,796,305.00	517,146.00	415,384.00	86,994.00	1,856,696.00	36,446.00
Other State Revenue	8300-8599		0.00	22,880.00	5,352,740.00	651,901.00	2,423,555.00	2,098,025.00	1,615,808.00	831,097.00
Other Local Revenue	8600-8799		17,879.00	64,543.00	809,680.00	1,284,251.00	944,265.00	619,690.00	2,587,698.00	774,512.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			10,539,968.00	10,415,743.00	39,744,171.00	20,265,660.00	21,500,413.00	47,022,752.00	27,470,109.00	19,568,200.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,279,600.00	10,756,853.00	11,544,008.00	11,532,277.00	11,749,493.00	11,565,241.00	11,276,322.00	11,530,437.00
Classified Salaries	2000-2999		1,840,424.00	3,319,844.00	3,654,811.00	3,671,254.00	3,767,831.00	3,652,167.00	3,604,204.00	3,678,832.00
Employee Benefits	3000-3999		986,332.00	3,184,433.00	6,586,160.00	6,578,557.00	6,647,418.00	6,500,736.00	6,575,719.00	6,647,377.00
Books and Supplies	4000-4999		66,499.00	1,355,424.00	3,585,847.00	1,252,930.00	1,212,894.00	665,498.00	929,294.00	1,039,081.00
Services	5000-5999		2,449,458.00	(547,957.00)	1,855,133.00	1,779,122.00	1,448,805.00	713,714.00	1,140,000.00	1,844,297.00
Capital Outlay	6000-6599		316,458.00	510,047.00	256,581.00	377,005.00	129,840.00	177,824.00	158,798.00	280,696.00
Other Outgo	7000-7499		(481.00)	788,431.00	0.00	499,425.00	0.00	70,454.00	356,531.00	338,675.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,938,290.00	19,367,075.00	27,482,540.00	25,690,570.00	24,956,281.00	23,345,634.00	24,040,868.00	25,359,395.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		1,042,730.00	7,546,742.00	4,629,596.00	(278,050.00)	(266,784.00)	2,227,534.00	(8,778.00)	62,243.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,042,730.00	7,546,742.00	4,629,596.00	(278,050.00)	(266,784.00)	2,227,534.00	(8,778.00)	62,243.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		4,741,035.00	609,004.00	4,973,323.00	(3,047.00)	22,406.00	854.00	(11,213.00)	(2,813.00)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	11,154,954.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	4,741,035.00	609,004.00	16,128,277.00	(3,047.00)	22,406.00	854.00	(11,213.00)	(2,813.00)
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(3,698,305.00)	6,937,738.00	(11,498,681.00)	(275,003.00)	(289,190.00)	2,226,680.00	2,435.00	65,056.00
E. NET INCREASE/DECREASE (B - C + D)			(1,096,627.00)	(2,013,594.00)	762,950.00	(5,699,913.00)	(3,745,058.00)	25,903,798.00	3,431,676.00	(5,726,139.00)
F. ENDING CASH (A + E)			60,262,268.00	58,248,674.00	59,011,624.00	53,311,711.00	49,566,653.00	75,470,451.00	78,902,127.00	73,175,988.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget
2018-19 Budget
Cashflow Worksheet - Budget Year (1)

54 72256 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		73,175,988.00	78,200,759.00	81,957,889.00	77,554,988.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,449,118.00	17,508,803.00	16,845,000.00	20,834,000.00	15,630,243.00	0.00	242,549,927.00	242,549,927.00
Property Taxes	8020-8079	0.00	10,150,542.00	2,874,194.00	2,712,541.00	0.00	0.00	38,789,288.00	38,789,288.00
Miscellaneous Funds	8080-8099	(168,006.00)	(160,515.00)	(32,571.00)	(246,139.00)	(85,664.00)	0.00	(1,456,089.00)	(1,456,089.00)
Federal Revenue	8100-8299	2,254,242.00	166,730.00	0.00	6,376,656.00	2,210,672.00	0.00	19,865,212.00	19,865,212.00
Other State Revenue	8300-8599	19,612.00	1,430,708.00	1,895,507.00	6,656,249.00	2,252,681.00	0.00	25,250,763.00	25,250,763.00
Other Local Revenue	8600-8799	1,980,402.00	335,057.00	720,065.00	488,006.00	0.00	0.00	10,626,048.00	10,626,048.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		30,535,368.00	29,431,325.00	22,302,195.00	36,821,313.00	20,007,932.00	0.00	335,625,149.00	335,625,149.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,606,949.00	11,504,625.00	11,514,670.00	11,515,000.00	6,425,899.00	0.00	134,801,374.00	134,801,374.00
Classified Salaries	2000-2999	3,708,350.00	3,695,871.00	3,764,603.00	3,765,000.00	3,951,958.00	0.00	46,075,149.00	46,075,149.00
Employee Benefits	3000-3999	6,674,586.00	6,669,659.00	6,671,434.00	6,672,000.00	15,992,208.00	0.00	86,386,619.00	86,386,619.00
Books and Supplies	4000-4999	888,045.00	1,398,790.00	1,782,417.00	5,460,000.00	8,513,540.00	0.00	28,150,259.00	28,150,259.00
Services	5000-5999	2,398,613.00	1,956,843.00	2,787,644.00	3,130,204.00	0.00	0.00	20,955,876.00	20,955,876.00
Capital Outlay	6000-6599	203,172.00	149,520.00	167,996.00	209,423.00	0.00	0.00	2,937,360.00	2,937,360.00
Other Outgo	7000-7499	6,993.00	480,915.00	4,842.00	112,158.00	0.00	0.00	2,657,943.00	2,657,943.00
Interfund Transfers Out	7600-7629	0.00	50,000.00	0.00	3,385,463.00	0.00	0.00	3,435,463.00	3,435,463.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		25,486,708.00	25,906,223.00	26,693,606.00	34,249,248.00	34,883,605.00	0.00	325,400,043.00	325,400,043.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	(12,985.00)	244,763.00	(13,457.00)	(23,302,862.00)			(8,129,308.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(12,985.00)	244,763.00	(13,457.00)	(23,302,862.00)	0.00	0.00	(8,129,308.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	10,904.00	12,735.00	(1,967.00)	(10,392,013.00)			(40,792.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			11,154,954.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		10,904.00	12,735.00	(1,967.00)	(10,392,013.00)	0.00	0.00	11,114,162.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(23,889.00)	232,028.00	(11,490.00)	(12,910,849.00)	0.00	0.00	(19,243,470.00)	
E. NET INCREASE/DECREASE (B - C + D)		5,024,771.00	3,757,130.00	(4,402,901.00)	(10,338,784.00)	(14,875,673.00)	0.00	(9,018,364.00)	10,225,106.00
F. ENDING CASH (A + E)		78,200,759.00	81,957,889.00	77,554,988.00	67,216,204.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								52,340,531.00	

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: Visalia Unified SD, 5000 W Cypress Visalia

Date: June 07, 2018

Place: Visalia USD 5000 Cypress Vis, CA

Date: June 12, 2018

Time: 07:00 PM

Adoption Date: June 26, 2018

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Clarise L. Dilbeck

Telephone: 55-730-7643

Title: VUSD Administrative Services Director

E-mail: cdilbeck@vusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 26, 2018

For additional information on this certification, please contact:

Name: Rebecca Peterson

Title: HRD Director

Telephone: 559-730-7538

E-mail: rpeterson@vusd.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	132,987,319.00	301	938,879.00	303	132,048,440.00	305	102,837.00		307	131,945,603.00	309
2000 - Classified Salaries	44,348,137.13	311	564,015.00	313	43,784,122.13	315	3,465,461.00		317	40,318,661.13	319
3000 - Employee Benefits	80,098,888.97	321	3,116,454.15	323	76,982,434.82	325	1,964,541.00		327	75,017,893.82	329
4000 - Books, Supplies Equip Replace. (6500)	30,935,688.00	331	892,418.00	333	30,043,270.00	335	2,866,481.00		337	27,176,789.00	339
5000 - Services. . . & 7300 - Indirect Costs	34,069,112.90	341	631,256.00	343	33,437,856.90	345	5,366,675.00		347	28,071,181.90	349
TOTAL					316,296,123.85	365			TOTAL	302,530,128.85	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	103,641,935.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,962,093.00	380
3. STRS.	3101 & 3102	21,253,867.00	382
4. PERS.	3201 & 3202	1,368,487.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,177,770.50	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	20,306,622.00	385
7. Unemployment Insurance.	3501 & 3502	55,533.09	390
8. Workers' Compensation Insurance.	3601 & 3602	4,429,249.23	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,075,020.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		162,270,576.82	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,113,273.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		816.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		161,156,487.82	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.		53.27%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	53.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.73%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	302,530,128.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,233,771.23

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

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	134,801,374.00	301	876,573.00	303	133,924,801.00	305	59,836.00		307	133,864,965.00	309
2000 - Classified Salaries	46,075,149.00	311	472,385.00	313	45,602,764.00	315	3,641,880.00		317	41,960,884.00	319
3000 - Employee Benefits	86,386,619.00	321	2,857,379.00	323	83,529,240.00	325	1,999,292.00		327	81,529,948.00	329
4000 - Books, Supplies Equip Replace. (6500)	28,150,259.00	331	149,420.00	333	28,000,839.00	335	3,490,674.00		337	24,510,165.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,067,991.00	341	127,453.00	343	19,940,538.00	345	1,238,951.00		347	18,701,587.00	349
TOTAL					310,998,182.00	365	TOTAL			300,567,549.00	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	104,962,444.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,868,912.00	380
3. STRS.	3101 & 3102	23,622,214.00	382
4. PERS.	3201 & 3202	1,659,591.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,262,913.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	22,264,577.00	385
7. Unemployment Insurance.	3501 & 3502	56,945.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,329,691.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,211,860.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		169,239,147.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		880,620.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		800.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		168,357,727.00	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.		56.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.01%
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).	300,567,549.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	57,984,971.00	0.00	57,984,971.00	0.00	2,425,000.00	55,559,971.00	1,640,000.00
State School Building Loans Payable	210,000.00	0.00	210,000.00	0.00	210,000.00	0.00	0.00
Certificates of Participation Payable	17,215,000.00	0.00	17,215,000.00	59,780,000.00	450,000.00	76,545,000.00	1,595,000.00
Capital Leases Payable	443,295.42	1,269.58	444,565.00	1,153,000.00	255,787.00	1,341,778.00	372,544.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		247,343.00	247,343.00	0.00	0.00	247,343.00	0.00
Total/Net OPEB Liability		13,009,918.00	13,009,918.00	0.00	0.00	13,009,918.00	0.00
Compensated Absences Payable	861,302.54	395,117.46	1,256,420.00	0.00	0.00	1,256,420.00	0.00
Governmental activities long-term liabilities	76,714,568.96	13,653,648.04	90,368,217.00	60,933,000.00	3,340,787.00	147,960,430.00	3,607,544.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	344,057,933.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,504,096.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	14,550,397.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	274,799.00
4. Other Transfers Out	All	9200	7200-7299	50,000.00
5. Interfund Transfers Out	All	9300	7600-7629	3,816,668.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,315,142.00
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)				22,007,006.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		978,340.00
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)				293,525,171.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		27,825.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,548.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	258,727,044.07	9,429.41
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)	258,727,044.07	9,429.41
B. Required effort (Line A.2 times 90%)	232,854,339.66	8,486.47
C. Current year expenditures (Line I.E and Line II.B)	293,525,171.00	10,548.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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) 9,038,595.00
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.

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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) 245,749,970.95

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) 3.68%

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. Entry required

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)	8,996,977.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,156,439.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	38,200.00
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)	1,118,788.89
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)	46,369.95
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)	16,416,774.84
9. Carry-Forward Adjustment (Part IV, Line F)	(357,566.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,059,208.09

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	197,471,623.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,160,829.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,511,904.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,302,200.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,060,867.00
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)	74,000.00
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)	517,402.00
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)	29,283,083.11
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)	1,307,044.05
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)	5,665,026.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,217,647.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,647,355.00
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)	320,218,980.16

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)	5.13%
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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) (Line A10 divided by Line B18)	5.02%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	16,416,774.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,862,403.06
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.82%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.82%) times Part III, Line B18) or (the highest rate used to recover costs from any program (22.73%) times Part III, Line B18); zero if positive	(357,566.75)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(357,566.75)
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	5.02%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-178,783.38) is applied to the current year calculation and the remainder (\$-178,783.37) is deferred to one or more future years:	5.07%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-119,188.92) is applied to the current year calculation and the remainder (\$-238,377.83) is deferred to one or more future years:	5.09%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(357,566.75)

July 1 Budget
2017-18 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,772,132.74		1,663,210.08	17,435,342.82
2. State Lottery Revenue	8560	3,876,872.00		1,211,522.00	5,088,394.00
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)		19,649,004.74	0.00	2,874,732.08	22,523,736.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	22,852.00			22,852.00
2. Classified Salaries	2000-2999	18,031.00			18,031.00
3. Employee Benefits	3000-3999	3,914.00			3,914.00
4. Books and Supplies	4000-4999	353,196.00		1,157,612.00	1,510,808.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	450,365.00			450,365.00
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			53,910.00	53,910.00
6. Capital Outlay	6000-6999	10,278.00			10,278.00
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)		858,636.00	0.00	1,211,522.00	2,070,158.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	18,790,368.74	0.00	1,663,210.08	20,453,578.82
D. COMMENTS:					
Printing of Lottery Instructional Materials					

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	279,883,126.00	2.81%	287,759,208.00	2.64%	295,362,474.00
2. Federal Revenues	8100-8299	30,000.00	0.00%	30,000.00	0.00%	30,000.00
3. Other State Revenues	8300-8599	14,562,294.00	-65.05%	5,088,934.00	0.00%	5,088,934.00
4. Other Local Revenues	8600-8799	4,166,734.00	0.00%	4,166,734.00	0.00%	4,166,734.00
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	(38,623,741.00)	3.00%	(39,782,453.00)	3.00%	(40,975,926.00)
6. Total (Sum lines A1 thru A5c)		260,018,413.00	-1.06%	257,262,423.00	2.49%	263,672,216.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				118,494,997.00		125,460,295.00
b. Step & Column Adjustment				2,167,567.00		2,167,567.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,797,731.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	118,494,997.00	5.88%	125,460,295.00	1.73%	127,627,862.00
2. Classified Salaries						
a. Base Salaries				34,381,443.00		36,608,640.00
b. Step & Column Adjustment				988,994.00		988,994.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,238,203.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,381,443.00	6.48%	36,608,640.00	2.70%	37,597,634.00
3. Employee Benefits	3000-3999	65,974,114.00	2.86%	67,858,921.00	2.78%	69,743,728.00
4. Books and Supplies	4000-4999	18,978,573.00	-49.92%	9,505,213.00	0.00%	9,505,213.00
5. Services and Other Operating Expenditures	5000-5999	11,175,931.00	0.00%	11,175,931.00	0.00%	11,175,931.00
6. Capital Outlay	6000-6999	838,000.00	0.00%	838,000.00	0.00%	838,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,828.00	0.00%	3,545,828.00	0.00%	3,545,828.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,544,192.00)	0.00%	(1,544,192.00)	0.00%	(1,544,192.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,820,759.00	0.00%	1,820,759.00	0.00%	1,820,759.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		253,665,453.00	0.63%	255,269,395.00	1.97%	260,310,763.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,352,960.00		1,993,028.00		3,361,453.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		55,878,342.43		62,231,302.43		64,224,330.43
2. Ending Fund Balance (Sum lines C and D1)		62,231,302.43		64,224,330.43		67,585,783.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	616,212.45		300,000.00		300,000.00
b. Restricted	9740					
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	22,835,567.00		1,923,518.00		1,236,247.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	37,421,005.00		7,658,082.00		7,809,323.00
2. Unassigned/Unappropriated	9790	1,358,517.98		54,342,730.43		58,240,213.43
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		62,231,302.43		64,224,330.43		67,585,783.43

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	37,421,005.00		7,658,082.00		7,809,323.00
c. Unassigned/Unappropriated	9790	1,358,517.98		54,342,730.43		58,240,213.43
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		38,779,522.98		62,000,812.43		66,049,536.43
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.						
REVENUE: A3. 19-20 decreased Other State Revenue 8300-85999 (\$9,473,360) for is One-Time Discretionary Funds per ADA.						
EXPENDITURES: B1d 19-20 Certificated Other Adjustments; Budgeted \$4,047,731 for 18-19 Negotiated on-going 3% salary and benefit increased effective 7/1/18 and \$750,000 for New Elementary FTE's. B2d 19-20 Classified Other Adjustments; Budgeted \$1,238,203 for 18-19 Negotiated on-going 3% salary and benefit increased effective 7/1/18. B3 19-20 Budgeted 3% Health & Welfare increase \$1.4M and STRS and PERS increases. B4 Books & Supplies 4000 decreased (\$9,473,360) for One-Time Discretionary Funds.						
FUND BALANCE: D3a 19-20 Budgeted Revolving Cash & Stores \$300,000. D3d LCAP difference 18-19 vs 19-20 \$1,923,518 and 19-20 vs 20-21 \$1,236,247.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,835,212.00	0.00%	19,835,212.00	0.00%	19,835,212.00
3. Other State Revenues	8300-8599	10,688,469.00	0.00%	10,688,469.00	0.00%	10,688,469.00
4. Other Local Revenues	8600-8799	6,459,314.00	0.00%	6,459,314.00	0.00%	6,459,314.00
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	38,623,741.00	3.00%	39,782,453.00	3.00%	40,975,926.00
6. Total (Sum lines A1 thru A5c)		75,606,736.00	1.53%	76,765,448.00	1.55%	77,958,921.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,306,377.00		17,190,470.00
b. Step & Column Adjustment				299,561.00		299,564.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				584,532.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,306,377.00	5.42%	17,190,470.00	1.74%	17,490,034.00
2. Classified Salaries						
a. Base Salaries				11,693,706.00		12,471,128.00
b. Step & Column Adjustment				343,736.00		343,736.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				433,686.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,693,706.00	6.65%	12,471,128.00	2.76%	12,814,864.00
3. Employee Benefits	3000-3999	20,412,505.00	2.02%	20,824,170.00	1.98%	21,235,835.00
4. Books and Supplies	4000-4999	9,171,686.00	0.00%	9,171,686.00	0.00%	9,171,945.00
5. Services and Other Operating Expenditures	5000-5999	9,779,945.00	0.00%	9,779,945.00	0.00%	9,779,945.00
6. Capital Outlay	6000-6999	2,099,360.00	0.00%	2,099,360.00	0.00%	2,099,360.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	656,307.00	0.00%	656,307.00	0.00%	656,307.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,614,704.00	0.00%	1,614,704.00	0.00%	1,614,704.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		71,734,590.00	2.89%	73,807,770.00	1.43%	74,862,994.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,872,146.00		2,957,678.00		3,095,927.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,756,046.19		11,628,192.19		14,585,870.19
2. Ending Fund Balance (Sum lines C and D1)		11,628,192.19		14,585,870.19		17,681,797.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,628,192.47		14,585,870.19		17,681,797.19
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	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,628,192.19		14,585,870.19		17,681,797.19

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
REVENUE: n/a						
EXPENDITURES: B1d 19-20 Certificated Other Adjustments; Budgeted \$584,532 for 18-19 Negotiated on-going 3% salary and benefit increased effective 7/1/18. B2d 19-20 Classified Other Adjustments; Budgeted \$433,686 for 18-19 Negotiated on-going 3% salary and benefit increased effective 7/1/18. B3 19-20 Budgeted 3% Health & Welfare increase \$312,700 and STRS and PERS 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	279,883,126.00	2.81%	287,759,208.00	2.64%	295,362,474.00
2. Federal Revenues	8100-8299	19,865,212.00	0.00%	19,865,212.00	0.00%	19,865,212.00
3. Other State Revenues	8300-8599	25,250,763.00	-37.52%	15,777,403.00	0.00%	15,777,403.00
4. Other Local Revenues	8600-8799	10,626,048.00	0.00%	10,626,048.00	0.00%	10,626,048.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		335,625,149.00	-0.48%	334,027,871.00	2.28%	341,631,137.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,801,374.00		142,650,765.00
b. Step & Column Adjustment				2,467,128.00		2,467,131.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,382,263.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,801,374.00	5.82%	142,650,765.00	1.73%	145,117,896.00
2. Classified Salaries						
a. Base Salaries				46,075,149.00		49,079,768.00
b. Step & Column Adjustment				1,332,730.00		1,332,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,671,889.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,075,149.00	6.52%	49,079,768.00	2.72%	50,412,498.00
3. Employee Benefits	3000-3999	86,386,619.00	2.66%	88,683,091.00	2.59%	90,979,563.00
4. Books and Supplies	4000-4999	28,150,259.00	-33.65%	18,676,899.00	0.00%	18,677,158.00
5. Services and Other Operating Expenditures	5000-5999	20,955,876.00	0.00%	20,955,876.00	0.00%	20,955,876.00
6. Capital Outlay	6000-6999	2,937,360.00	0.00%	2,937,360.00	0.00%	2,937,360.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,828.00	0.00%	3,545,828.00	0.00%	3,545,828.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(887,885.00)	0.00%	(887,885.00)	0.00%	(887,885.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,435,463.00	0.00%	3,435,463.00	0.00%	3,435,463.00
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)		325,400,043.00	1.13%	329,077,165.00	1.85%	335,173,757.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		10,225,106.00		4,950,706.00		6,457,380.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		63,634,388.62		73,859,494.62		78,810,200.62
2. Ending Fund Balance (Sum lines C and D1)		73,859,494.62		78,810,200.62		85,267,580.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	616,212.45		300,000.00		300,000.00
b. Restricted	9740	11,628,192.47		14,585,870.19		17,681,797.19
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	22,835,567.00		1,923,518.00		1,236,247.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	37,421,005.00		7,658,082.00		7,809,323.00
2. Unassigned/Unappropriated	9790	1,358,517.70		54,342,730.43		58,240,213.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		73,859,494.62		78,810,200.62		85,267,580.62

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	37,421,005.00		7,658,082.00		7,809,323.00
c. Unassigned/Unappropriated	9790	1,358,517.98		54,342,730.43		58,240,213.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		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)		38,779,522.70		62,000,812.43		66,049,536.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.92%		18.84%		19.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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)						
		27,538.84		27,538.84		27,538.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		325,400,043.00		329,077,165.00		335,173,757.00
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)		325,400,043.00		329,077,165.00		335,173,757.00
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)		9,762,001.29		9,872,314.95		10,055,212.71
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,762,001.29		9,872,314.95		10,055,212.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget
2017-18 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(43,535.00)	0.00	(1,028,483.00)				
Other Sources/Uses Detail					0.00	3,816,668.00		
Fund Reconciliation							1,000,000.00	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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	14,901.00	0.00	259,536.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,550.00	0.00	125,313.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,084.00	0.00	643,634.00	0.00				
Other Sources/Uses Detail					85,000.00	0.00		
Fund Reconciliation							0.00	1,000,000.00
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					1,861,555.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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					750,000.00	0.00		
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					1,120,113.00	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

July 1 Budget
2017-18 Estimated Actuals
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	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	2,000.00	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
TOTALS	43,535.00	(43,535.00)	1,028,483.00	(1,028,483.00)	3,816,668.00	3,816,668.00	1,000,000.00	1,000,000.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(64,300.00)	0.00	(887,885.00)				
Other Sources/Uses Detail					0.00	3,435,463.00		
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	11,000.00	0.00	222,313.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,500.00	0.00	104,473.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	45,800.00	0.00	561,099.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					2,247,300.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,163,163.00	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	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	64,300.00	(64,300.00)	887,885.00	(887,885.00)	3,435,463.00	3,435,463.00		

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	26,057	26,066		
Charter School	932	932		
Total ADA	26,989	26,998	N/A	Met
Second Prior Year (2016-17)				
District Regular	26,057	26,331		
Charter School	932	911		
Total ADA	26,989	27,242	N/A	Met
First Prior Year (2017-18)				
District Regular	25,978	26,272		
Charter School	1,281	1,267		
Total ADA	27,259	27,539	N/A	Met
Budget Year (2018-19)				
District Regular	26,272			
Charter School	1,267			
Total ADA	27,539			

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	27,212	28,546		
Charter School	974			
Total Enrollment	28,186	28,546	N/A	Met
Second Prior Year (2016-17)				
District Regular	27,212	28,932		
Charter School	974			
Total Enrollment	28,186	28,932	N/A	Met
First Prior Year (2017-18)				
District Regular	27,222	27,548		
Charter School	1,335	1,331		
Total Enrollment	28,557	28,879	N/A	Met
Budget Year (2018-19)				
District Regular	27,548			
Charter School	1,331			
Total Enrollment	28,879			

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	26,066	28,546	
Charter School	932	0	
Total ADA/Enrollment	26,998	28,546	94.6%
Second Prior Year (2016-17)			
District Regular	26,331	28,932	
Charter School	911		
Total ADA/Enrollment	27,242	28,932	94.2%
First Prior Year (2017-18)			
District Regular	26,272	27,548	
Charter School	1,267	1,331	
Total ADA/Enrollment	27,539	28,879	95.4%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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	26,272	27,548		
Charter School	1,267	1,331		
Total ADA/Enrollment	27,539	28,879	95.4%	Not Met
1st Subsequent Year (2019-20)				
District Regular	26,272	27,548		
Charter School	1,267	1,331		
Total ADA/Enrollment	27,539	28,879	95.4%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	26,272	27,548		
Charter School	1,267	1,331		
Total ADA/Enrollment	27,539	28,879	95.4%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

VUSD opened a new charter in 2017-18 school year. Global Learning Charters estimated enrollment was apex 90% VUSD students transferring from the district to the charter and 10% from outside the district.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	281,339,215.00	289,215,297.00	296,818,563.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	27,825.82	27,825.82	27,825.82	27,825.82
b. Prior Year ADA (Funded)		27,825.82	27,825.82	27,825.82
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	265,293,650.00	272,292,078.00	277,921,793.00
b1. COLA percentage (if district is at target)	3.00%	3.00%	3.00%
b2. COLA amount (proxy for purposes of this criterion)	7,958,809.50	8,168,762.34	8,337,653.79
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)	7,958,809.50	8,168,762.34	8,337,653.79
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	3.00%	3.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	3.00%	3.00%	3.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

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)	37,868,927.00	38,789,288.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	261,841,677.00	281,339,215.00	289,215,297.00	296,818,563.00
District's Projected Change in LCFF Revenue:		7.45%	2.80%	2.63%
LCFF Revenue Standard:		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 LCFF percentage increased.

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)	173,380,394.06	202,587,907.81	85.6%
Second Prior Year (2016-17)	188,582,061.69	221,354,341.52	85.2%
First Prior Year (2017-18)	209,420,265.10	251,740,851.00	83.2%
	Historical Average Ratio:		84.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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)	218,850,554.00	251,844,694.00	86.9%	Met
1st Subsequent Year (2019-20)	229,927,856.00	253,448,636.00	90.7%	Not Met
2nd Subsequent Year (2020-21)	234,969,224.00	258,490,004.00	90.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

2018-19 Certificated & Classified negotiated and Board approved on 6/12/18, 3% salary increase is added to 2019-20 and 2020-21 Other Adjustments.

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):	3.00%	3.00%	3.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.00% to 13.00%	-7.00% to 13.00%	-7.00% to 13.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.00% to 8.00%	-2.00% to 8.00%	-2.00% to 8.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	25,465,797.00		
Budget Year (2018-19)	19,865,212.00	-21.99%	Yes
1st Subsequent Year (2019-20)	19,865,212.00	0.00%	No
2nd Subsequent Year (2020-21)	19,865,212.00	0.00%	No

Explanation:
(required if Yes)

2017-18 includes prior year carryover. 2018-21 are based on current allocations and projections.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	26,618,350.00		
Budget Year (2018-19)	25,250,763.00	-5.14%	Yes
1st Subsequent Year (2019-20)	15,777,403.00	-37.52%	Yes
2nd Subsequent Year (2020-21)	15,777,403.00	0.00%	No

Explanation:
(required if Yes)

2017-18 and 2018-19 include One Time Discretionary Mandated Cost Revenue, 2019-20 and 2020-21 do not.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	13,834,912.00		
Budget Year (2018-19)	10,626,048.00	-23.19%	Yes
1st Subsequent Year (2019-20)	10,626,048.00	0.00%	No
2nd Subsequent Year (2020-21)	10,626,048.00	0.00%	No

Explanation:
(required if Yes)

2017-18 includes prior year carryover. 2018-21 are based on current allocations and projections. Local donations are budgeted till received

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	30,935,688.00		
Budget Year (2018-19)	28,150,259.00	-9.00%	Yes
1st Subsequent Year (2019-20)	18,676,899.00	-33.65%	Yes
2nd Subsequent Year (2020-21)	18,677,158.00	0.00%	No

Explanation:
(required if Yes)

2017-18 includes prior year carryover. 2018-19 includes One-Time Mandated Cost, 2018-20 do not.

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

First Prior Year (2017-18)	35,097,595.90		
Budget Year (2018-19)	20,955,876.00	-40.29%	Yes
1st Subsequent Year (2019-20)	20,955,876.00	0.00%	No
2nd Subsequent Year (2020-21)	20,955,876.00	0.00%	No

Explanation:
(required if Yes)

2017-18 includes prior year carryover. 2018-21 do not.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	65,919,059.00		
Budget Year (2018-19)	55,742,023.00	-15.44%	Not Met
1st Subsequent Year (2019-20)	46,268,663.00	-17.00%	Not Met
2nd Subsequent Year (2020-21)	46,268,663.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	66,033,283.90		
Budget Year (2018-19)	49,106,135.00	-25.63%	Not Met
1st Subsequent Year (2019-20)	39,632,775.00	-19.29%	Not Met
2nd Subsequent Year (2020-21)	39,633,034.00	0.00%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

2017-18 includes prior year carryover. 2018-21 are based on current allocations and projections.

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

2017-18 and 2018-19 include One Time Discretionary Mandated Cost Revenue, 2019-20 and 2020-21 do not.

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

2017-18 includes prior year carryover. 2018-21 are based on current allocations and projections. Local donations are budgeted till received

- 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 includes prior year carryover. 2018-19 includes One-Time Mandated Cost, 2018-20 do not.

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

2017-18 includes prior year carryover. 2018-21 do not.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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

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

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
 - 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)	325,400,043.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	325,400,043.00	9,762,001.29	10,500,000.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	325,400,043.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	325,400,043.00	9,762,001.29	9,801,765.00	9,762,001.29

d. Required Minimum Contribution

2% of Total Current Year General
Fund Expenditures and Other
Financing Uses
(Line 3c times 2%)

Required Minimum
Contribution/
Greater of: Lesser of 3% or
2014-15 amount or 2%

6,508,000.86	9,762,001.29
--------------	--------------

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

10,500,000.00	N/A
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e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

9,762,001.29

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

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

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

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

--

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	40,161,612.00	44,440,409.79	44,727,531.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	380,881.92	613,366.58	137,447.92
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	(0.28)
e. Available Reserves (Lines 1a through 1d)	40,542,493.92	45,053,776.37	44,864,978.64
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	297,493,419.26	296,269,398.60	344,057,933.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	297,493,419.26	296,269,398.60	344,057,933.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.6%	15.2%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.5%	5.1%	4.3%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	6,758,774.31	229,203,071.37	N/A	Met
Second Prior Year (2016-17)	11,632,703.64	227,263,395.56	N/A	Met
First Prior Year (2017-18)	(9,272,183.00)	255,376,719.00	3.6%	Met
Budget Year (2018-19) (Information only)	6,352,960.00	253,665,453.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2015-16)	40,300,276.89	46,759,047.48	N/A		Met
Second Prior Year (2016-17)	41,226,273.48	53,517,821.79	N/A		Met
First Prior Year (2017-18)	49,274,479.79	65,150,525.43	N/A		Met
Budget Year (2018-19) (Information only)	55,878,342.43				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	27,539	27,539	27,539
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	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)	325,400,043.00	329,077,165.00	335,173,757.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	325,400,043.00	329,077,165.00	335,173,757.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,762,001.29	9,872,314.95	10,055,212.71
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,762,001.29	9,872,314.95	10,055,212.71

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	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	37,421,005.00	7,658,082.00	7,809,323.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,358,517.98	54,342,730.43	58,240,213.43
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)	(0.28)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	38,779,522.70	62,000,812.43	66,049,536.43
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.92%	18.84%	19.71%
District's Reserve Standard (Section 10B, Line 7):	9,762,001.29	9,872,314.95	10,055,212.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(30,526,736.00)			
Budget Year (2018-19)	(38,623,741.00)	8,097,005.00	26.5%	Not Met
1st Subsequent Year (2019-20)	(39,782,453.00)	1,158,712.00	3.0%	Met
2nd Subsequent Year (2020-21)	(40,975,926.00)	1,193,473.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	3,816,668.00			
Budget Year (2018-19)	3,435,463.00	(381,205.00)	-10.0%	Met
1st Subsequent Year (2019-20)	3,435,463.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	3,435,463.00	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)

Decrease in State Special Education funds from the COE SELPA

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

16,248,092

4. OPEB Liabilities

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

91,575,718.00
1,999,584.00
89,576,134.00

Actuarial
Jul 01, 2016

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
8,213,772.00	8,213,772.00	8,213,772.00
4,493,952.00	4,493,952.00	4,493,952.00
4,276,298.00	4,202,801.00	4,486,154.00
279	279	279

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,354.1	1,373.4	1,393.0	1,400.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 12, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,232,765

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
5,382,263	5,382,263	5,382,263

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
21,681,550	22,765,627	23,903,908
90.0%	90.0%	90.0%
0.7%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,467,128	2,467,128	2,467,128
3.4%	3.4%	3.4%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	1,062.5	1,067.6	1,077.0	1,085.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 12, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

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

502,359

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

1,671,889

1,671,889

1,671,889

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	Yes	Yes
8,311,261	8,726,825	9,163,165
90.0%	90.0%	90.0%
0.7%	5.0%	0.5%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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
1,332,730	1,332,730	1,332,730
3.4%	3.4%	3.4%

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	Yes	Yes
Yes	Yes	

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	257.3	257.7	260.0	261.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
6,504,465	6,829,688	7,171,173
90.0%	90.0%	90.0%
0.7%	5.0%	5.0%

**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)

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review