



Hayward Unified School District

2018-2019 ANNUAL BUDGET

Presented to the Board of Education
June 27, 2018





Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.



Board of Trustees

Dr. Annette Walker, President

Mr. William McGee, Vice President

Ms. Lisa Brunner, Clerk

Dr. Luis Reynoso, Trustee

Dr. Robert Carlson, Trustee

Board Priorities

- 1. Financial and Operational decisions will be driven by student success and district priorities and goals.**
- 2. Ensure ALL students graduate college and/or career ready.**
- 3. To create a safe and positive school climate.**
- 4. Engage students, families, staff, and community to support student achievement and success.**

District Administration

**Dr. Matt Wayne
Superintendent**

**Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services**

**Ms. Delia Ruiz
Assistant Superintendent, Human Resources**

**Mr. Peter Parenti
Assistant Superintendent, Educational Services**

**Mr. Allan Garde
Assistant Superintendent, Business Services**

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Allan Garde, Assistant Superintendent of Business Services

SUBJECT: 2018-2019 Budget Adoption

PRIORITY/GOAL: 1.0: Financial and Operational decisions will be driven by student success and district priorities and goals.

HISTORY/BACKGROUND

Education Code Section 52062(b) requires a public hearing be held for the LCAP and Budget prior to the Board adoption of the LCAP and Budget. The District held the required public hearing on June 6, 2018. On June 14, 2018, the State Legislature approved a Budget for the Governor to sign. This budget assumes a 1.9% increase to the 2017-2018 salary schedule for all bargaining units and the latest revenues approved by the State Legislature.

PURPOSE OF PRESENTATION

The purpose of the presentation is to request that the Board adopt the 2018-19 Proposed Budget.

IMPLEMENTATION

The 2018-19 Proposed Budget has been developed to include the expenditures necessary to implement the LCAP.

The Board must first adopt the LCAP, then subsequently adopt the Proposed Budget. Prior to submitting the LCAP and Budget to the Alameda County Office of Education (ACOE), the ACOE is requiring the Board adopt a resolution expliciting showing its commitment to maintaining fiscal health beyond the 2018-19 Budget. This resolution is reflected in Resolution #1718-42.

RECOMMENDATION

Adoption of the 2018-19 Proposed Budget as presented.

**BOARD
CERTIFICATION
DOCUMENTS**

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.

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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: Hayward Administrative Office

Date: June 22, 2018

Place: Hayward City Hall

Date: June 06, 2018

Time: 06:00 PM

Adoption Date: June 27, 2018

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Allan Garde

Telephone: 510-784-2600

Title: Assistant Superintendent of Business

E-mail: agarde@husd.k12.ca.us

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	

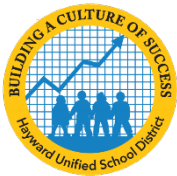
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures 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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	X	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 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

NARRATIVE AND ASSUMPTIONS



HAYWARD UNIFIED SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET NARRATIVE AND ASSUMPTIONS



SUMMARY:

The District's budget was prepared using the Governor's May Revise released by Governor Brown on May 11, 2018. On Friday, June 8, 2018, the Governor announced an agreement has been reached with leaders of the State Legislature. Two items to note regarding this announcement by the Governor is projection to increase LCFF ongoing funds, but significantly decrease the one-time funds proposed in the Governor's May Revise. As a standard, school districts utilize the release of the Governor's May Revise for projecting revenues for the upcoming fiscal year. Changes between the May Revise and the final adopted State Budget become incorporated in the First Interim financial reports brought to the Board in December. Due to timing and the size of the change, the 2018-2019 Proposed Budget is incorporating the Budget approved by the State Legislature on June 14, 2018. The Governor can still make changes before the State Budget is formally adopted. If there are any changes, they will be reflected in the First Interim financial report.

Assumed in this Budget is an ongoing increase to the 2017-2018 salary schedule of 1.9% for all bargaining units.

As discussed at the May 23, 2018 Board Meeting, a Board resolution committing to take action as necessary to maintain the State minimum 3% reserve requirement will be needed for the Alameda County Office of Education to approve the LCAP and Budget.

GENERAL TIMELINE:

A school district operates during the fiscal year of July 1 to June 30. In January, the District begins its planning for the following year's budget based upon the State's January Budget Proposal, enrollment projections, and facility constraints.

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. Two major determinates in the District's proposed budget are stakeholder engagement from the Local Control Accountability Plan process and the Governor's Revised Budget Proposal in May.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

The 1st Interim Report updates the current budget year based on: enrollment and staffing needs; step and column salary adjustments; health and welfare open enrollment and premium adjustments; and any revenue projections adjusted due to the State budget adoption occurring after the District budget adoption. Due to the timing of the Governor's Budget being released in January, the focus of the 1st Interim Report is to update the current year budget.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

The Unaudited Actuals Report provides pre-audited financial numbers for the fiscal year that just past. This report is not yet audited by an external auditor, which is why it is called an unaudited report. The external auditor reviews this report and conducts an audit of the financials to be reviewed and accepted by the Board in January, seven months after the fiscal year closure.

UNRESTRICTED GENERAL FUND HIGHLIGHTS:

- The District is projected to end 2017-18 decreasing its reserve by \$3,054,717. This is \$1,921,498 lower than the \$4,976,215 projected deficit at the Second Interim financial report. The final ending balance for 2017-18 will be reflected in the Unaudited Actuals financial report brought to the Board in September.
- Multi-Year Projections (Form MYP) show that the District will meet the state minimum required 3% reserve in the 2018-19 budget year. However, increased costs, primarily from STRS and PERS retirement contributions, coupled with the loss of one-time revenue mean reductions are needed to maintain the State minimum 3% reserve required.
- The District's budget is fully aligned with the LCAP as required by Education Code 41020.
- Enrollment, Attendance, Charter School Shift, and Unduplicated Count:

Description	2017-18	2018-19	2019-20	2020-21
Enrollment	20,429	20,193	20,127	20,060
Unduplicated Count	15,884	15,700	15,649	15,597
Average Daily Attendance	19,406	19,194	19,129	19,063
Charter School Shift	257	357	257	257
ADA Funding	19,415	19,137	19,072	19,006

- Site discretionary budgets are set based on prior year certified enrollment through CALPADS. Sites that do not spend all their discretionary budgets in one year will not carry remaining balances into the following year. For a complete summary of each school's budget which includes LCFF Supplemental and Concentration and Title I, refer to "Site Allocations sheet" later in this Section.
- Personnel Commission Budget (Education 45253). A copy of the 2018-19 budget adopted by the Commission on June 7, 2018, is included in the Budget Analysis Section of this report.
- The Proposed Budget includes \$24,646,211 in State Aid from the Education Protection Account (EPA) and, consistent with the Board's Resolution on June 6, 2018, the amount is budgeted to be spent on classroom teacher salaries and benefits (function 1000) and school site custodian salaries and benefits (function 8200). The Board must approve the EPA spending plan each year. For further details on the EPA, including charts and graphs, refer to the EPA Section.

▪ **Contributions to Restricted Programs:**

- o **Special Education:** The Unrestricted General Fund must contribute an amount sufficient to cover any shortfall between what is provided to the District for Special Education and its actual costs. The 2018-19 Budget allocates \$36,452,503 towards this deficit.
- o **Restricted Routine Maintenance:** For the 2018-19 and 2019-20 fiscal years, the Unrestricted General Fund must allocate at least 2% of the General Fund expenditures towards Restricted Routine Maintenance. Beginning in 2020-21, school districts will need to allocate at least 3% of the General Fund expenditures as required by Education Code 17070.75

ATTENDANCE AND ENROLLMENT:

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. The State funds school districts based on the amount of students attending school each day, instead of the number of students actually enrolled in school each day. This average daily attendance or ADA is multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula income for the District. Funding is allocated based on the higher of the current year or prior year ADA, with annual adjustments due to shifts in charter school enrollment.

ADA should not be confused with enrollment. The official annual enrollment count is taken in October for that school year and is used for staffing and facility needs.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2 million change in the District's projected revenues. Therefore, District attendance records are monitored and routinely audited. ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections.

LOTTERY FUNDS:

Total Lottery funds budgeted from the State is \$4.34 million. The unrestricted dollars are used for general operating costs of the District. The restricted lottery funds are used to provide instructional textbooks to classrooms.

RETIREE BENEFITS:

Governmental Accounting Standard Board (GASB) Statement 45 requires the Board of Education to disclose and identify the cost of retiree benefits in the official annual budget. School districts are required to perform an actuarial study for the retiree benefits every two years. The July 1, 2015 actuarial report estimates the "Unfunded Actuarial Accrued Liability" (UAAL) at \$72 million.

The District's budget includes \$3 million on a "pay as you go" basis which is lower than the "annual required contribution" (ARC) of \$6.7 million. An updated actuarial report will be completed later this year.

RESTRICTED PROGRAMS:

Restricted programs are not fully budgeted in the Proposed Budget, but instead are budgeted only at the expected amount of the 2018-19 award amount which is based on the 2017-18 award amount except in the few cases where the grant has already been awarded. As grants are finalized or new grants are awarded, updates to the budget will be brought to the Board at First Interim and Second Interim for formal inclusion into the school district's financials.

MEASURE A PARCEL TAX:

In May 2017, the community voted to support the District by passing an \$88 per parcel tax for a period of 12 years. These funds are used to provide additional elementary teachers to reduce combination classes and redirects, and also to fund elementary library techs. In 2018-19 Measure A also covers a portion of the Arts and Music program. It is anticipated that the District will receive approximately \$3.49 million per year in Measure A funds.

MEASURE I BOND FUNDS:

Any carryover for unspent Measure I Bond funds will be adjusted at First Interim. The Board approved in concept that funds remaining after the final construction costs for the Measure I schools were expended would be spent as follows: \$10 million on classroom technology, \$5 million on disability access, and \$5 million on safety & security.

MEASURE L BOND FUNDS:

Originally the plan was to sell the Measure L General Obligation Bonds in three series over 5 years. Instead, all bonds have been sold in two series. On April 25, 2017, the District sold the remaining \$134 million at a true interest cost of just 3.7%. The 2018-19 Budget is a projection to cover expenses during the fiscal year for the Cherryland Elementary, the three STEAM buildings, and Harder Elementary.

Hayward Unified School District

Analysis of the 2017-2018 Budget

Comparison of June 2017 Original to March 2017 Interim to June 2018 Estimated Actuals

UNRESTRICTED	Original	Variance	%	Second Interim	Variance	%	Estimated Actuals
LCFF Sources	196,179,112	(3,270,740)	-2%	192,908,372	359,286	0%	193,267,658
Federal Revenue (MAA/ERATE)	82,000	32,054	39%	114,054	(32,000)	-28%	82,054
Other State Revenue	7,090,130	(70,553)	-1%	7,019,577	0	0%	7,019,577
Other Local Revenue	<u>3,727,532</u>	<u>627,480</u>	<u>17%</u>	<u>4,355,012</u>	<u>100,289</u>	<u>2%</u>	<u>4,455,301</u>
Total Revenues	207,078,774	(2,681,759)	-1%	204,397,015	427,575	0%	204,824,590
Expenditures:							
Certificated Salaries	98,779,220	267,958	0%	99,047,178	(620,439)	-1%	98,426,739
Classified Salaries	27,161,932	(1,017,196)	-4%	26,144,736	(269,962)	-1%	25,874,774
Employee Benefits	27,802,978	(838,856)	-3%	26,964,122	(926,571)	-3%	26,037,551
Books & Supplies	4,060,394	(195,548)	-5%	3,864,846	(100,502)	-3%	3,764,344
Services & Other Operating Expenses	12,030,817	(289,166)	-2%	11,741,651	(702,409)	-6%	11,039,242
Capital Outlay	168,610	(103,595)	-61%	65,015	(40,713)	-63%	24,302
Other Outgo (excluding indirect)	4,386,738	96,808	2%	4,483,546	(162,200)	-4%	4,321,346
Transfers of Indirect Costs	(2,187,700)	(161,186)	7%	(2,348,886)	23,877	-1%	(2,325,009)
Total Expenditures	172,202,989	(2,240,781)	-1%	169,962,208	(2,798,919)	-2%	167,163,289
Transfers In	0	0	0%	0	0	0%	0
Transfers Out	135,000	0	0%	135,000	0	0%	135,000
Contributions	(39,957,048)	681,026	-2%	(39,276,022)	(1,304,995)	3%	(40,581,017)
Total Other Sources/Uses	(40,092,048)	681,026	-2%	(39,411,022)	(1,304,995)	3%	(40,716,017)
Increase(Decrease) in Fund Balance	(5,216,263)	240,048		(4,976,215)	1,921,499		(3,054,716)

Hayward Unified School District

Analysis of the 2018-2019 Budget

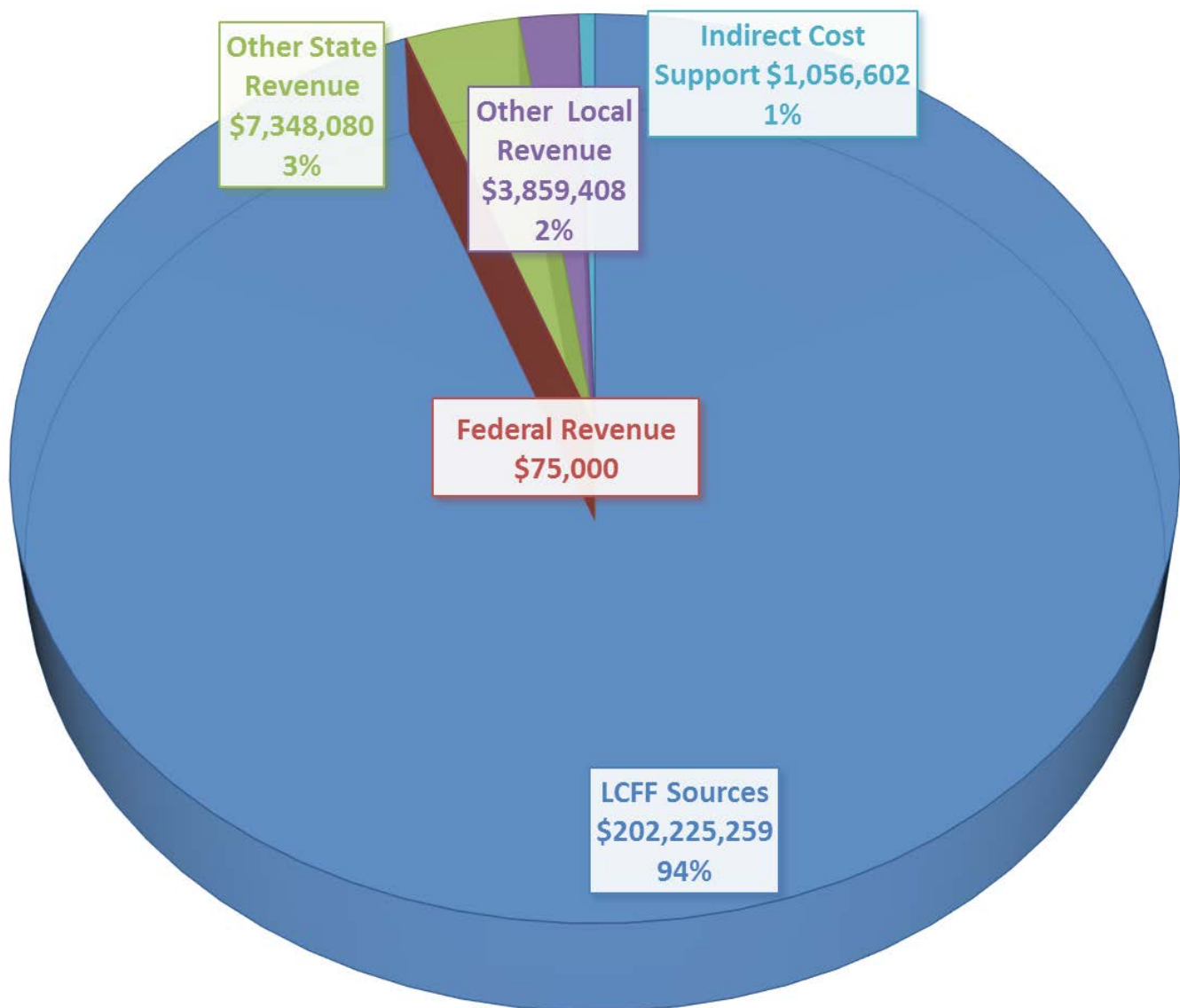
Comparison of June 2017 Original to March 2017 Interim to June 2018 Estimated Actuals

UNRESTRICTED	Projected (June 2017)	Variance	%	Projected w/ Reductions (March 2018)	Variance	%	Proposed Budget (June 2018)
LCFF Sources	202,651,808	(2,719,853)	-1%	199,931,955	2,293,304	1%	202,225,259
Federal Revenue (MAA/ERATE)	82,000	(82,000)	-100%	0	75,000	%	75,000
Other State Revenue	4,220,000	5,473,508	130%	9,693,508	(2,345,428)	-24%	7,348,080
Other Local Revenue	<u>3,727,532</u>	<u>597,480</u>	<u>16%</u>	<u>4,325,012</u>	<u>(465,604)</u>	<u>-11%</u>	<u>3,859,408</u>
Total Revenues	210,681,340	3,269,135	2%	213,950,475	(442,728)	0%	213,507,747
Expenditures:							
Certificated Salaries	99,389,997	(451,024)	0%	98,938,973	1,043,620	1%	99,982,593
Classified Salaries	27,705,171	(1,151,830)	-4%	26,553,341	120,924	0%	26,674,265
Employee Benefits	31,535,489	(1,132,979)	-4%	30,402,510	376,028	1%	30,778,538
Books & Supplies	4,060,394	(195,244)	-5%	3,865,150	(589,709)	-15%	3,275,441
Services & Other Operating Expenses	12,330,817	(650,181)	-5%	11,680,636	(446,071)	-4%	11,234,565
Capital Outlay	168,610	(158,610)	-94%	10,000	(4,000)	-40%	6,000
Other Outgo (excluding indirect)	4,386,738	(571,111)	-13%	3,815,627	0	0%	3,815,627
Transfers of Indirect Costs	<u>(2,300,000)</u>	<u>283,239</u>	<u>-12%</u>	<u>(2,016,761)</u>	<u>(128,271)</u>	<u>6%</u>	<u>(2,145,032)</u>
Total Expenditures	177,277,216	(4,027,740)	-2%	173,249,476	372,521	0%	173,621,997
Transfers In	0	0		0	0	0%	0
Transfers Out	135,000	0	0%	135,000	0	0%	135,000
Contributions	<u>(40,923,972)</u>	<u>(20,880)</u>	<u>0%</u>	<u>(40,944,852)</u>	<u>(702,990)</u>	<u>2%</u>	<u>(41,647,842)</u>
Total Other Sources/Uses	(41,058,972)	(20,880)	0%	(41,079,852)	(702,990)	2%	(41,782,842)
Increase(Decrease) in Fund Balance	(7,654,848)	7,275,995		(378,853)	(1,518,239)		(1,897,092)

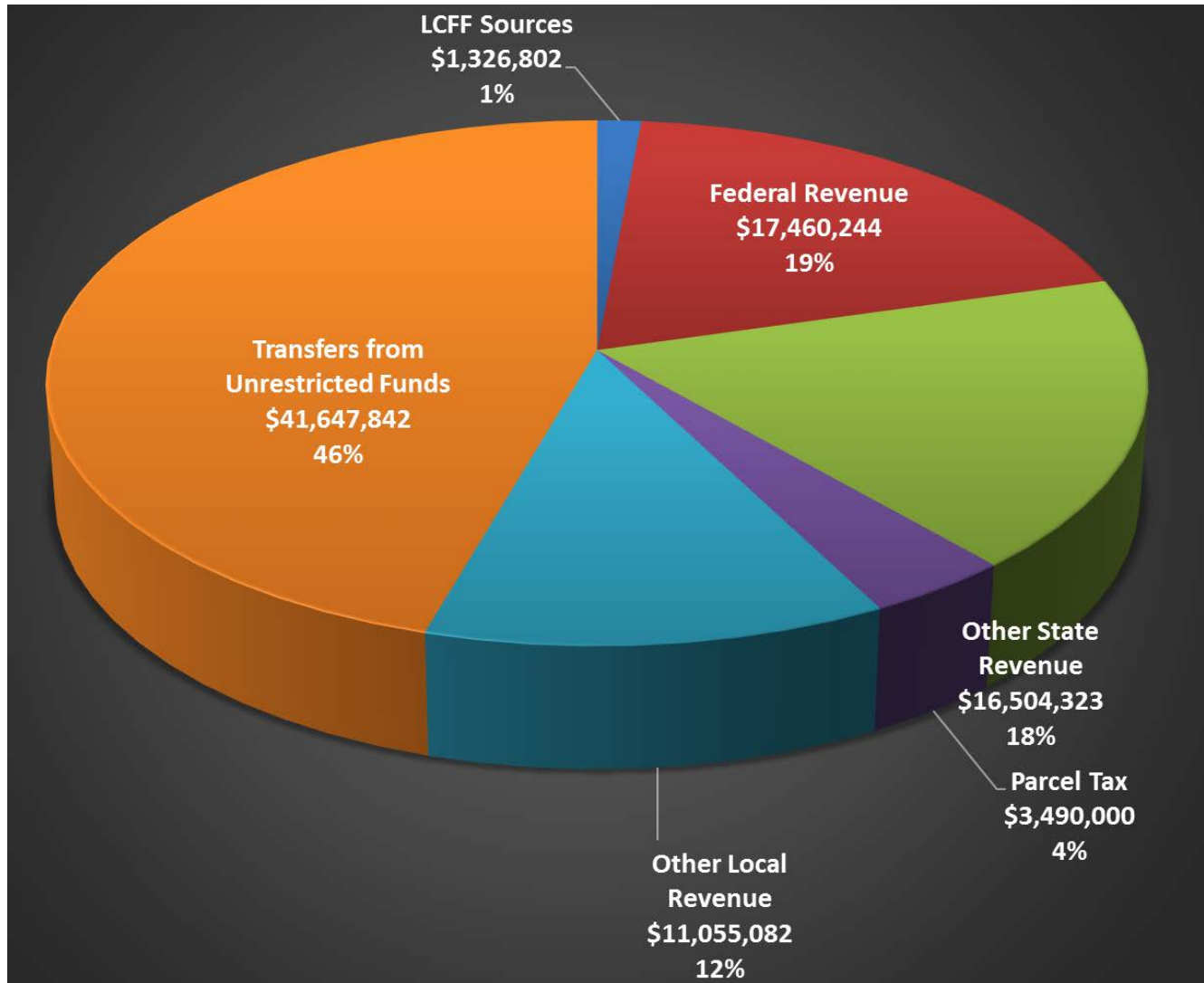
UNRESTRICTED GENERAL FUND REVENUES

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$41,647,842 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



RESTRICTED GENERAL FUND REVENUES



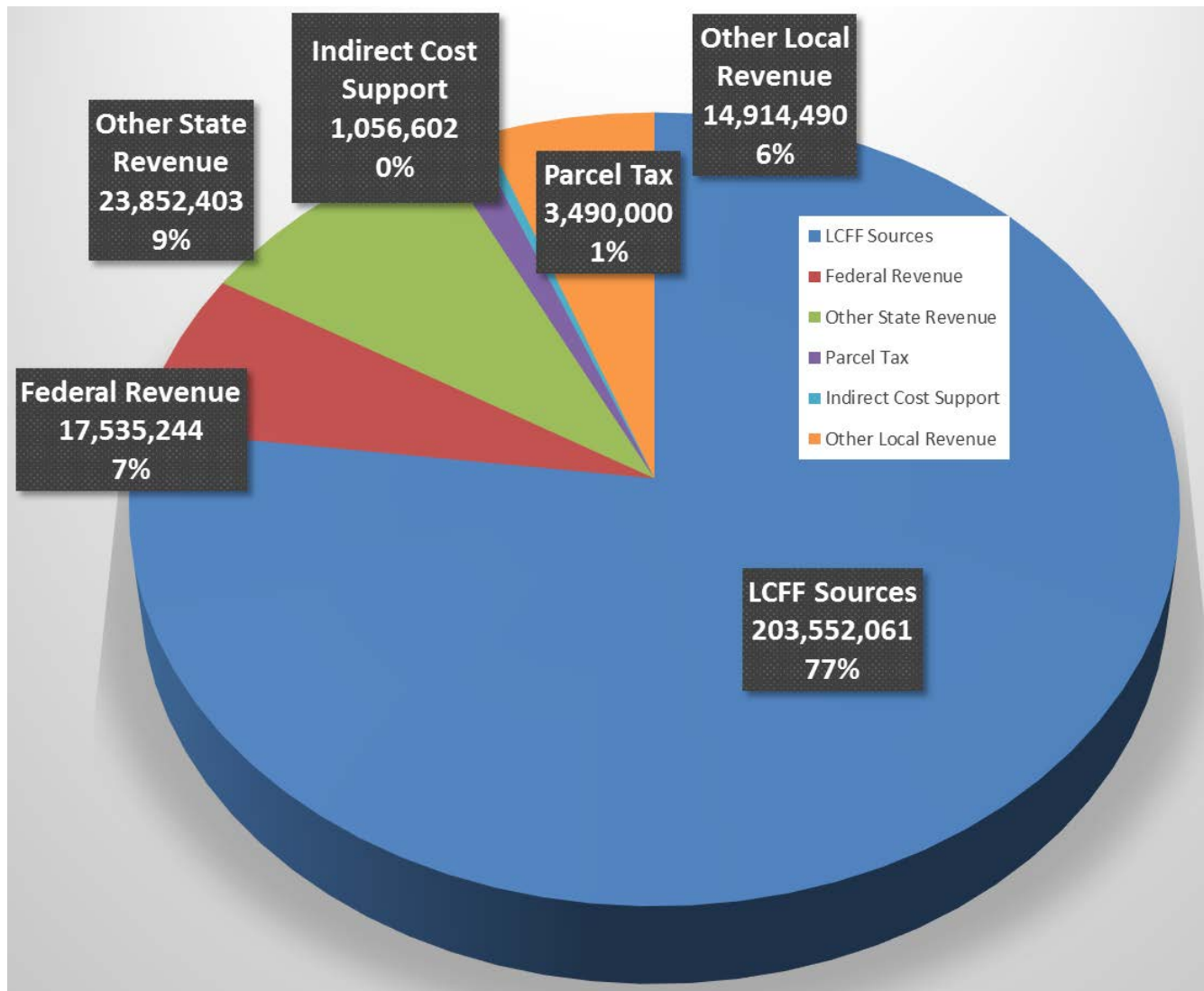
Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has approximately \$52.2 million in expenditures, but only \$15.7 million in revenues. The remainder has to be supported from the Unrestricted General Fund. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

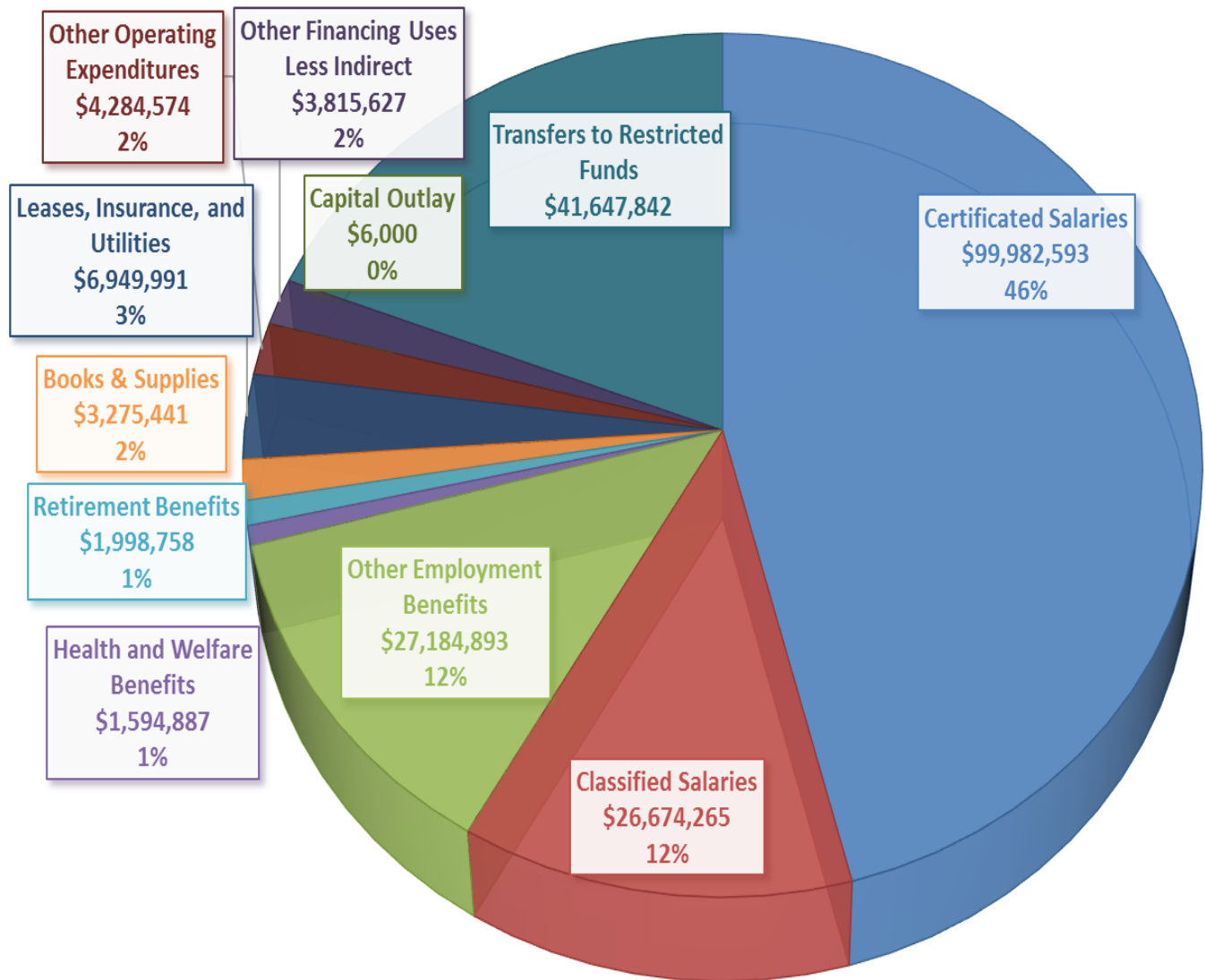
Other Financing Sources are contributions from the Unrestricted General Fund to meet the expenditure and program requirements of mandated programs. For example the 32% Transfers from Unrestricted Funds noted on the chart reflects the mandated programs which are not self-supporting, such as: Special Education, Transportation, and Restricted Routine Maintenance.

COMBINED GENERAL FUND REVENUES

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; just over 86% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues.



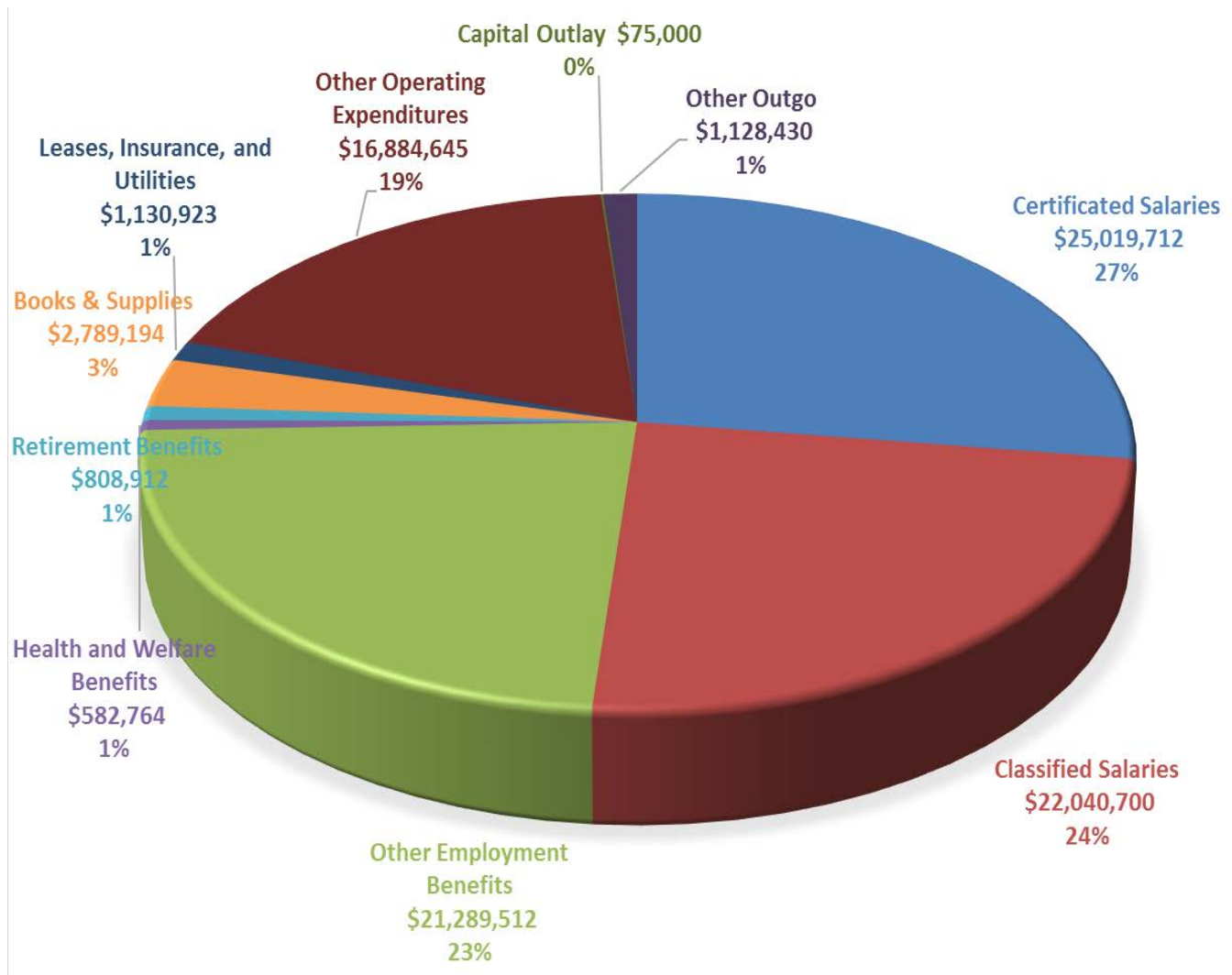
UNRESTRICTED GENERAL FUND EXPENDITURES



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

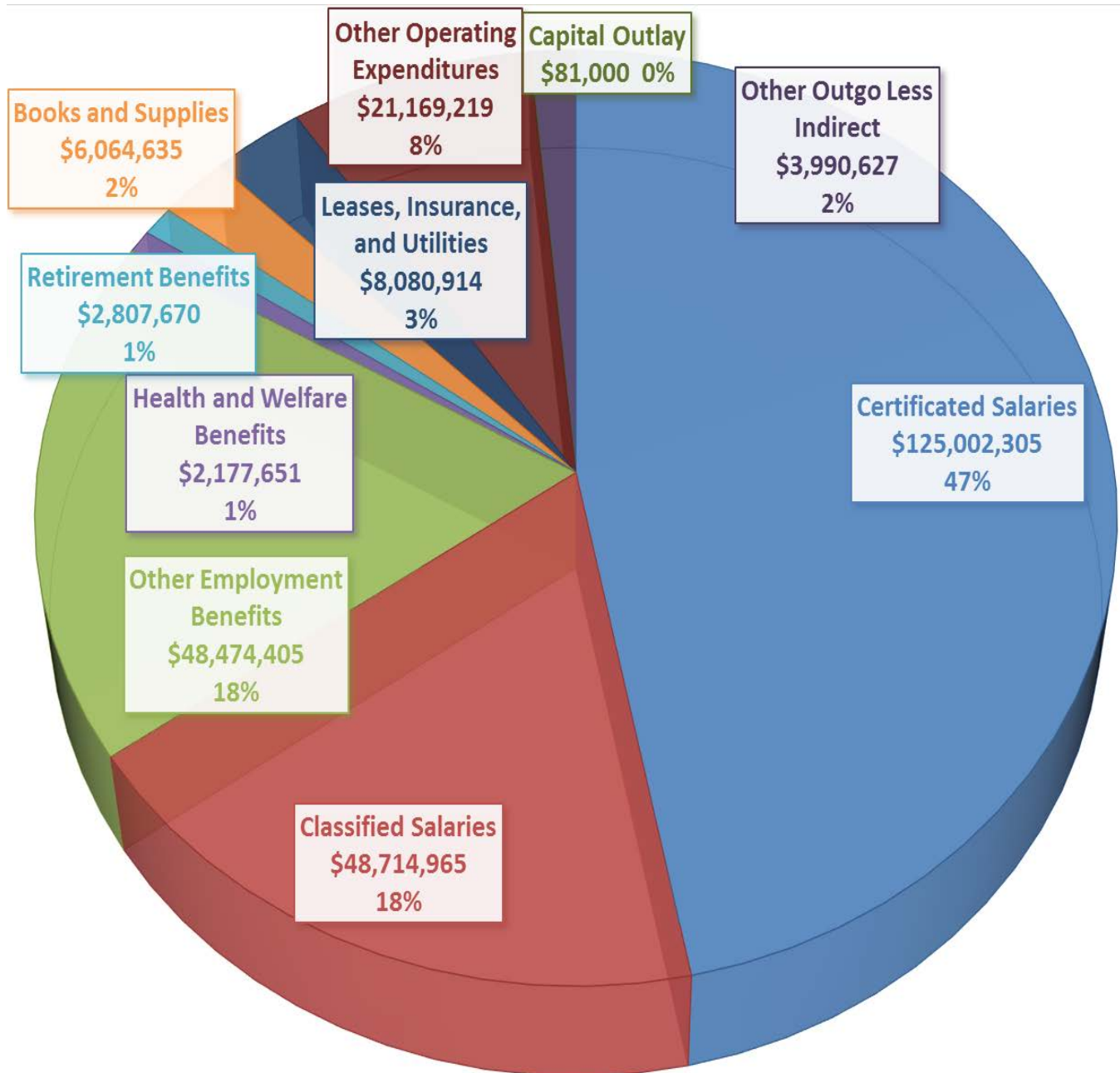
The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program.

RESTRICTED GENERAL FUND EXPENDITURES



Unlike the Unrestricted General Fund, salaries and benefits make up 76% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

COMBINED GENERAL FUND EXPENDITURES



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, 85% of expenditures is attributable to personnel costs.

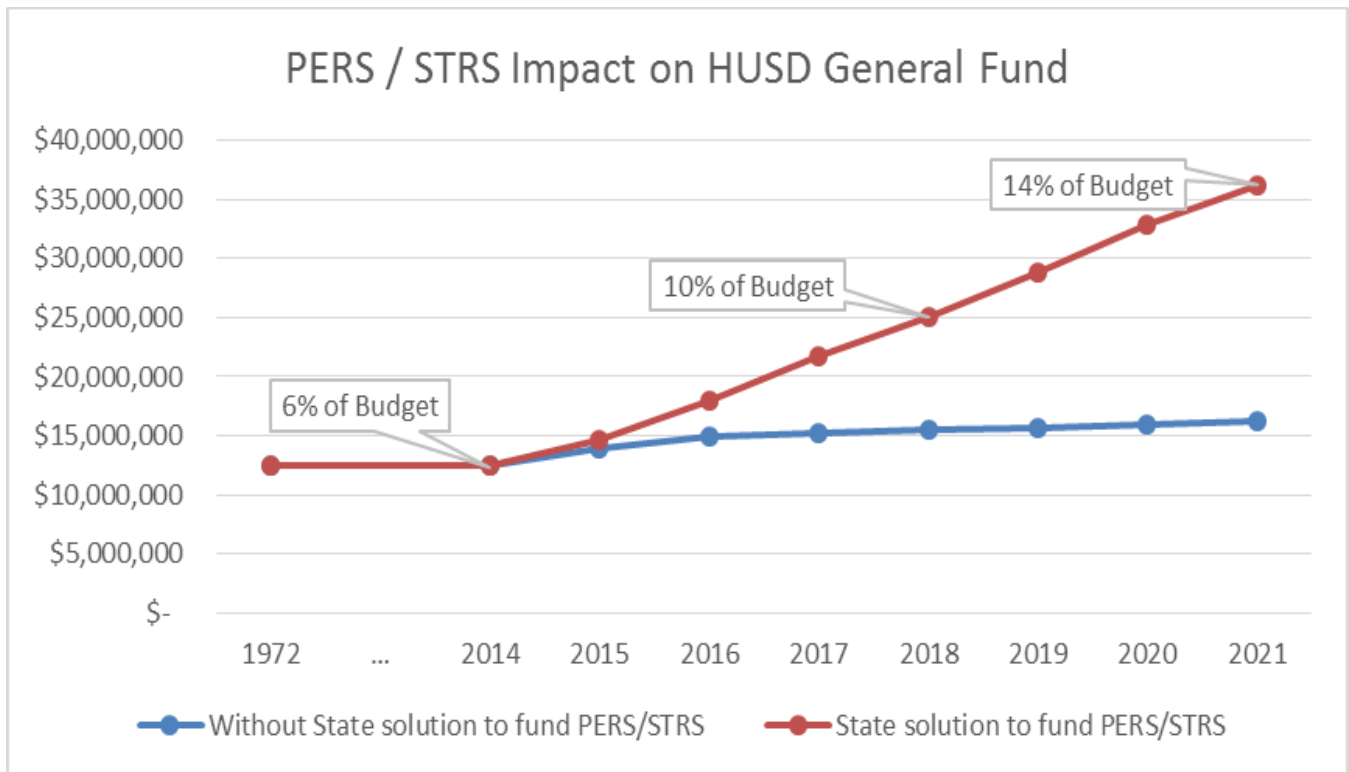
Hayward Unified School District's impact of the State solution to fund the State Teachers Retirement System under Assembly Bill 1469 and the Public Employees Retirement System:

HAYWARD UNIFIED SCHOOL DISTRICT GENERAL FUND - STRS / PERS INCREASES

Effective Date	Increases Under AB 1469		Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
	Increase	Total			
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	122,654,821	17,699,091	7,580,068
2018-19	8.25%	16.28%	123,387,794	20,087,533	9,908,040
2019-20	8.25%	18.13%	124,929,999	22,649,809	12,343,084
2020-21	8.25%	19.10%	126,928,879	24,243,416	13,771,783

Effective Date	Increase	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	47,326,944	7,350,348	1,935,672
2018-19	11.44%	18.06%	48,387,157	8,739,688	3,203,714
2019-20	11.44%	20.80%	49,083,126	10,209,290	4,593,690
2020-21	11.44%	23.50%	50,966,622	11,977,156	6,146,065

By 2020-21, approximately \$20 million in expenditures will be added to the General Fund without by the State.



Over time, the impact of the State passing escalating cost down to the school districts is significant. Before the change began, retirement costs represented 6% of our combined General Fund budget. This past year, it was 10%. Three years from now, it will be 14% of our budget which puts more pressure on the combined General Fund for other important priorities of the school district.

CONCLUSIONS:

The 2018-19 Proposed Budget has been developed using the State Budget approved by the Legislature, but not yet signed and adopted by the Governor. This budget also includes a 1.90% increase to the 2017-2018 salary schedule for all bargaining units.

The Hayward Unified School District is committed to using its financial resources wisely to provide a range of learning opportunities that meet the needs of a diverse student population, while ensuring that the learning environment will be pleasant and safe for both students and staff.

SITE ALLOCATIONS

Level	School	CALPADS CERTIFIED ENROLLMENT OCT 2017	2018-19 Site Discretionary	CALPADS CERTIFIED UNDUPLICATED COUNT OCT 2017	% Unduplicated	2018-19 LCFF 0795 Supplemental	2018-19 TOTAL Title I Allocation
ES	Bowman	350	\$20,475	289	82.6%	\$29,495	\$45,964
ES	Burbank	914	\$53,469	690	75.5%	\$66,512	\$107,192
ES	Cherryland	759	\$44,402	685	90.3%	\$74,117	\$100,601
ES	East Ave	581	\$33,989	381	65.6%	\$8,426	\$61,748
ES	Eden Gardens	587	\$34,340	398	67.8%	\$8,979	\$59,840
ES	Eldridge	423	\$24,746	346	81.8%	\$35,097	\$54,116
ES	Fairview	567	\$33,170	430	75.8%	\$41,568	\$75,094
ES	Glassbrook	537	\$31,415	506	94.2%	\$56,359	\$73,196
ES	Harder	608	\$35,568	535	88.0%	\$56,921	\$76,491
ES	Longwood	663	\$38,786	593	89.4%	\$63,779	\$89,153
ES	Lorin Eden	421	\$24,629	300	71.3%	\$6,976	\$42,842
ES	Palma Ceia	557	\$32,585	459	82.4%	\$46,783	\$70,941
ES	Park	552	\$32,292	480	87.0%	\$50,671	\$74,757
ES	Ruus	536	\$31,356	436	81.3%	\$44,069	\$67,646
ES	Schafer Park	768	\$44,928	656	85.4%	\$68,443	\$94,530
ES	Southgate	681	\$39,839	481	70.6%	\$11,124	\$71,115
ES	Stonebrae	746	\$43,641	417	55.9%	\$8,415	\$62,269
ES	Strobridge	540	\$31,590	432	80.0%	\$43,200	\$62,615
ES	Treeview	500	\$29,250	384	76.8%	\$37,417	\$62,442
ES	Tyrrell	716	\$41,886	666	93.0%	\$73,535	\$103,029
ES	ES Total	12,006	\$702,356	9,564	79.7%	\$831,886	\$1,455,581
MS	Anthony Ochoa	571	\$38,543	409	71.6%	\$66,782	\$70,421
MS	Bret Harte	613	\$41,378	434	70.8%	\$70,360	\$76,665
MS	Chavez	548	\$36,990	477	87.0%	\$88,179	\$76,838
MS	ML King	732	\$49,410	550	75.1%	\$92,505	\$92,796
MS	Winton	509	\$34,358	434	85.3%	\$79,149	\$72,329
MS	MS Total	2,973	\$200,679	2,304	77.5%	\$396,975	\$389,049
HS	Hayward	1607	\$122,936	1167	72.6%	\$192,167	\$207,967
HS	Mt. Eden	1978	\$151,317	1336	67.5%	\$210,500	\$234,504
HS	Tennyson	1446	\$110,619	1203	83.2%	\$215,906	\$202,763
HS	HS Total	5,031	\$384,872	3,706	73.7%	\$618,573	\$645,234
Alt	Brenkwitz	187	\$12,623	155	82.9%	\$26,761	\$26,364
K-8	Faith	140	\$9,450	111	79.3%	\$18,624	\$17,865
Small	Small Total	327	\$22,073	266	77.3%	\$45,385	\$44,229
	TOTAL	20,337	\$1,309,980	15,840	77.9%	\$1,892,819	\$2,534,093



Commissioners:

Andrea Peixoto
Chair

Diane Laine
Vice Chair

Pat Hodges
Commissioner

Fernando Yañez
*Executive Director,
Classified Human Resources
& Personnel Commission*

June 7, 2018

Alameda County Office of Education
District Business & Advisory Services
Attn: Jeff Potter, Chief Business Officer
313 West Winton Avenue
Hayward, CA 94544-1199

Dear Mr. Potter:

In accordance with Education Code Section 45253, enclosed is the Hayward Unified School District Personnel Commission budget for the 2018-2019 fiscal years in the amount of \$897,008.00. The budget was adopted following the Public Hearing held on May 16, 2018.

Sincerely,

Fernando Yañez
Executive Director of Classified Human Resources and
Personnel Commission

Enclosure

cc: Personnel Commission
Dr. Matt Wayne, Superintendent, HUSD

24411 Amador Street
Post Office Box 5000
Hayward, CA 94545
(510) 784-2648

www.husd.k12.ca.us

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JUN 12 2018

"DISTRICT BUSINESS
& ADVISORY SERVICES"



2018-2019 PROPOSED PERSONNEL COMMISSION BUDGET (adjusted)
Hayward Unified School District

Code	Description	2018-2019 Budget
2305	Classified Supervisor & Admin. Salary	194,881
2310	Personnel Commission Salaries	2,100
2405	Clerical/Technical Salaries	455,432
2425	Clerical/Technical Overtime	500
2428	Clerical/Technical Hourly	500
2450	Clerical/Technical Substitutes	2,500
Salaries		655,913
Benefits		195,595
Sub-Total - cost of Personnel		851,508
4310	Materials and Supplies	6,000
4315	Food Expense - panels	500
4420	Tech Equipment	3,500
Sub-Total 4000's		10,000
5210	Mileage	250
5220	Conference/Workshop Expenses	10,000
5300	Dues and Membership Fees	4,000
5610	Maintenance Agreement	900
5620	Equipment/Facilities Rentals	500
5716	Intrpg Printing - Print Shop	1,250
5803	Software Licenses	5,000
5810	Advertising Expense	4,000
5830	Contracted Services	7,000
5838	Fingerprinting Expense	0
5850	Mailing Services - Outside Vendors	100
5910	Postage	2,500
5930	Telephone	0
Sub-Total 5000's		35,500
TOTAL BUDGET		897,008

RECEIVED

JUN 12 2018

**"DISTRICT BUSINESS
& ADVISORY SERVICES"**



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1718-42

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board at the May 23, 2018 Board Meeting that a Board resolution formally acknowledging the Board’s commitment to fiscal health would be required with the submission of the 2018-19 LCAP and Budget;

WHEREAS, the 2017-18 Second Interim Financial Report approved by the Board on March 14, 2018, projected a reduction of \$6.3 million would be needed for the 2019-20 Fiscal Year;

WHEREAS, the 2018-19 Proposed Budget presented to the Board for action on June 27, 2018, and based on the Governor’s May Revise, is projecting a reduction of \$3.2 million would be needed for the 2019-20 Fiscal Year;

WHEREAS, the State Legislature approved SB 840, the State Budget for 2018-19 and the Governor has 12 calendar days, after being presented with the Budget bill to take action;

WHEREAS, the 2018-19 Proposed Budget for Hayward Unified School District maintains a minimum 3% for 2018-19 and projects a reduction of ongoing expenditures of \$6.3 million to maintain that minimum reserve level for 2019-20;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2018-19 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2019-20.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 27th day of June 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2018/19 ADOPTED BUDGET**

District Name: Hayward Unified School District

Year:	Minimum Reserve Level Required	
2018-19	3.00	%
2019-20	3.00	%
2020-21	3.00	%

**Amount of Assigned & Unassigned Ending Fund Balance
Exceeding the Minimum Reserve in Each Year**

2018-19	Total Amount	\$ 95,142
2019-20	Total Amount *	\$ 69,569*
2020-21	Total Amount *	\$ 76,851*

Reasons for the Reserve is Over the Minimum Required

2018-19	Reserve levels, as well as their fund balances, are determined by the governing board to meet local priorities and allow the district to save for potential future expected and unexpected expenditures
2019-20	Reserve levels, as well as their fund balances, are determined by the governing board to meet local priorities and allow the district to save for potential future expected and unexpected expenditures
2020-21	Reserve levels, as well as their fund balances, are determined by the governing board to meet local priorities and allow the district to save for potential future expected and unexpected expenditures

*** 2019-20 assumes a \$6.3 million reduction in ongoing expenditures and 2020-21 assumes an additional reduction of \$4.4 million in ongoing expenditures.**

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the budget adoption.

CBO Signature

Date

Allan Garde, Assistant Superintendent of Business
Print Name

ACOE Adopted Budget Guidance

Based on the BASC Common Message

May Revision 2018

Introduction

This guidance contains information related to the May Revision and is intended to provide assistance to LEAs in developing their 2018-19 preliminary budgets and associated multiyear projections.

2018-19 Preliminary Budget Key Guidance

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

Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014). As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases that have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

Fiscal prudence is in order as uncertainty exists surrounding several significant administration proposals and assumptions for the 2018-19 budget:

- The proposed \$2.042 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities. LEAs that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable. It is not advised to balance the 2018-19 budget using one-time funds.
- While the governor's May Revision continues to project a slight increase in current year ADA (0.01%), the K-14 (Prop. 98) guarantee may be subject to a reduction of approximately \$230 million in January, based on actual declining attendance data reported by the CDE at P-1.
- The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
- Beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.

Funding Adjustments Introduced in the May Revision

LCFF Gap Funding: Increases LCFF funding to \$3.16 billion – an additional \$320 million above the January budget. This increase funds the 2.71% COLA, fully funds the original formula targets for all districts and augments the formula by another \$166 million.

One-Time Funding: An additional \$286 million, providing a total of 2.042 billion in one-time discretionary funding (\$344 per ADA) for school districts, charter schools and county offices of education.

Cost-of-Living Adjustments: An increase of \$10.6 million in Prop. 98 spending in selected categorical programs for 2018-19 to reflect a change in the cost-of-living factor from 2.51% at the Governor's Budget to 2.71% at the May Revision.

K-12 Strong Workforce Program: The May Revision continues the \$212 million Strong Workforce Program as proposed in January, but amends the proposal.

Fiscal Transparency: Expands upon the Governor's January budget proposal for a budget summary aligning school district expenditures to LCAP strategies to specify that it is parent-friendly, includes specific information on how supplemental grants are used to increase and improve services for high-need students, and contains graphical representation of information. These May revision changes, paired with the Community Engagement Initiative and the Governor's budget proposal to make the Dashboard more user-friendly, are intended to improve the ability of parents and community members to be partners in the LCAP decision-making process.

Federal Restart Grant: An increase of \$13.9 million in one-time federal funds to assist LEAs with expenses related to reopening schools impacted by the Northern California and Southern California wildfires of October and December 2017.

Fire-Related Property Tax Backfill: An increase in Prop. 98 spending of \$12.3 million in 2017-18 and \$17.8 million in 2018-19 to backfill lost property tax revenue for K-12 schools impacted by last fall's wildfires.

Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 preliminary budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (Department of Finance – DOF)	2.71%	2.57%	2.67%
LCFF Funding % including \$166M Augmentation	3.00%	-	-
LCFF Gap Funding Percentage (DOF)	100.00%	-	-
LCFF Gap Funding (in millions)	\$3,160	-	-
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
PERS Employer Projected Rates (April 17, 2018)	18.062%	20.8%	23.5%
Lottery – Unrestricted per ADA (did not change)	\$146.00	\$146.00	\$146.00
Lottery – Prop. 20 per ADA (did not change)	\$48.00	\$48.00	\$48.00
Mandated Cost per ADA for One-Time	\$344.00		
Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.)	\$31.16	\$31.16	\$31.16
Mandated Block Grant for Districts – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$59.83	\$59.83	\$59.83
Mandated Block Grant for Charters – K-8 per ADA (increase by COLA 2.71%, etc.)	\$16.33	\$16.33	\$16.33
Mandated Block Grant for Charters – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$45.23	\$45.23	\$45.23
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$29.90	\$29.90	\$29.90
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$48.28	\$48.28	\$48.28
General Child Care (CCTR) Daily Reimbursement Rate	\$47.98	\$47.98	\$47.98
Routine Restricted Maintenance Account All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented. If district received Prop. 51 funds in 2017-18, the minimum 3% RRMA contribution is required in 2018-19.	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

Reserves

ACOE continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

The Governor's May Revision budget proposal assumes accelerating economic expansion in 2018-19 and then a gradual slowing thereafter, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$17 billion. It's important for districts to recognize the Rainy Day Fund is designed to protect the non-Prop. 98 side of the state budget and, when fully funded, may delay possible cuts for districts that might otherwise be necessary during an economic downturn. According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

The district reserve cap (EC 42127.01) is not operable in the current year or in 2018-19. The Public School System Stabilization Account (PSSSA) must contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year, and the PSSSA balance is currently zero. Reserves would be capped at 10% (including designated and

undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1
2. Prop. 98 maintenance factor is fully repaid
3. Prop. 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

The May Revision funds the statutory COLA of 2.71%, fully funds the LCFF gap and includes an augmentation of \$166 million. Nonetheless, it is difficult to provide all of the desired services for students. LEAs should evaluate the increases in all costs before determining if any new or additional costs can be afforded. The year-over-year increased rates for CalSTRS and CalPERS result in one of the fastest growing expenses for LEAs, in amounts that may exceed the amount of new revenues in the very near future.

Total compensation must be considered in approaching negotiations. In reviewing existing total compensation, it is important for LEAs to keep in mind their current Dashboard results and what services or changes might need to be made to increase results. In addition, the Local Control Accountability Plan (LCAP) that LEAs are currently revising will most likely contain actions and services that will need to be included in the budget. Increases in ongoing expenditures as well as expenditures associated with the LCAP should be measured against the increase in LCFF revenues to determine affordability of any ongoing increase in salaries.

Any negotiated increases to the salary schedule require ongoing revenue sources. The repetitive nature of the one-time funds LEAs have received for the last several years and are proposed once again in the 2018-19 Governor's Budget creates pressure to use these revenues for ongoing expenditures such as salary increases. While the one-time funds would again provide welcome relief for many LEAs in 2018-19, the relief is temporary.

Negotiations become riskier as the economic outlook becomes more uncertain. LEAs must be prepared to respond to requests for increasing compensation. This begins with including all costs for all actions necessary to increase student achievement in 2018-19. The actions and services necessary to meet the goals of the LEA's LCAP will guide the budget and assist in determining if any increase in total compensation is affordable. When this analysis is performed on a multiyear basis and coupled with an estimate of annual unrestricted revenue sources, many LEAs are facing necessary budget reductions to maintain fiscal solvency. When an ongoing increase is added to the analysis, an LEA that has otherwise balanced its budget will face future year deficits. Salary schedule increases in the budget year will, therefore, likely increase budget reductions in the future for many LEAs.

Early Childhood Education

Child Care and State Preschool

The Governor's January budget included increased child care and State Preschool provider reimbursement rates and expanded access for families. The Governor also proposed the creation of the Inclusive Early Education Expansion Program, a one-time funded program to provide services to children in low-income and high-need communities. The May Revision does not make substantial changes to the January proposal other than adjustments for a higher COLA and a funding change to the Inclusive Early Education Expansion Program.

Significant Adjustments:

- An increase of \$2.2 million in Prop. 98 spending and \$1.8 million in non-Prop. 98 General Fund spending to reflect an increase in the COLA from 2.51% to 2.71% *for a total year-over-year increase of \$54 million.*
- CalWORKs Stage 2 and Stage 3 Child Care – A net increase of \$104 million over the January proposal in non-Prop. 98 General Fund spending in 2018-19 to reflect increases in the number of CalWORKs child care cases and cost of care. Total costs for Stage 2 and 3 are now \$559.1 million and \$398 million, respectively.
- Inclusive Early Education Expansion Program:
 - A decrease of \$42.2 million federal Temporary Assistance to Needy Families (TANF) to remove one-time funds that are no longer available for this program, and an increase of a like amount in Prop. 98 funding to backfill this reduction.
 - Amendments to trailer bill legislation to: (1) clarify the definitions of inclusive programs and children with exceptional needs, (2) clarify the intent of professional development for staff to develop best practices for inclusion, (3) specify that applicants will need to demonstrate how they will consult with special education experts when determining how to expend funds, (4) prioritize applicants that demonstrate the ability to serve a range of disability types and a proportion of children with disabilities consistent with the regional rate of identification, (5) specify that grant funds may be used for universal design practices, (6) specify that grant recipients must participate in program evaluation activities, (7) specify that up to 1% of program funds may be used for a program evaluation, and (8) remove federal TANF funding from the program.

LCAP – Budget Implications and Considerations

The May Revision provides more information regarding fiscal transparency requirements included in the Governor’s Budget proposal. The state Superintendent of Public Instruction, subject to approval by the State Board of Education, will develop a template before January 30, 2019 for the “LCFF Budget Overview for Parents” as outlined in the 2018-19 budget trailer bills. This summary document will be effective for the July 1, 2019 budget. In the interim, the Department of Finance has released a sample of what a parent-friendly overview may look like, with a caution that the sample has not been subject to stakeholder input and will likely change.

The parent-friendly LCFF budget overview includes a combination of graphs and text descriptions of different components of district budgets and LCAPs. A summary of the data elements is included below:

- Projected General Fund revenue sources for ensuing year
 - Graph of funding sources and proportionate share of overall revenue
 - Projected LCFF funding
 - Graph showing proportion of LCFF funding that is base vs. supplemental/concentration funding
 - Brief description of funding for all students and funding received for high-needs students
 - Description of increased or improved services using these funds
 - Federal
 - Other state
 - Other local
 - Brief description
- Projected General Fund expenditures for ensuing year
 - Graph of expenditures included in LCAP vs. not included in LCAP
 - Goals in the LCAP
 - Planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
 - Brief description of expenditures not included in LCAP and why
- Estimated LCAP expenditures for existing year
 - Graph showing budgeted expenditures vs. estimated actual expenditures for planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
 - Description of differences, including impact to planned actions and services that contribute toward increased or improved services

Many of the items listed above are already included in the Plan Summary and Annual Update sections of district LCAPs, and the July 1 Adopted Budget. The fiscal transparency requirement would require districts to create a graphical view of this information, which is more easily understood by parents and stakeholders.

See pages of sample charts at the end of this document.

K-12 Strong Workforce Program – Career Technical Education

The Governor continues to propose \$200 million in ongoing funding for a K-12 component of the Strong Workforce Program – allocated by consortia through a competitive grant process – to create, support, or expand career technical education (CTE) programs at the K-12 level that align with the workforce development efforts occurring through the Strong Workforce Program operated by the California Community Colleges. The Governor’s representatives have made it clear that the administration does not support the extension of other one-time approaches to funding CTE such as the CTE Incentive Grant program.

The May Revision made the following adjustments and clarifications to the K-12 Strong Workforce Proposal.

- It clarified that grant decisions for the K-12 component will be made exclusively by the K-12 Selection Committee specified in the trailer bill language.
- It separated the requirements of the K-12 component of the Strong Workforce Program from the community college component for clarity.
- It expanded and clarified technical assistance roles within the program.
- It provided additional resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

Emergency Impact Aid for Displaced Students

Eligible LEAs in these counties that experienced the wildfires of 2017 have a federal one-time funding opportunity: Butte, Lake, Los Angeles, Mendocino, Napa, Nevada, Orange, San Diego, Santa Barbara, Sonoma, Ventura and Yuba. CDE has developed a website with the funding application and details. The timeline is tight as applications are due to CDE by May 24, 2018 and all revisions to the applications are due June 25, 2018.

LEA and nonpublic schools may receive up to \$10,000 per student displaced by the wildfires of 2017. “Displaced student” is defined as a student who enrolled in an elementary school or secondary school because the student resides or resided in an area for which a major disaster or emergency was declared by the President. The receiving LEA or school site for the eligible newly enrolled student would receive the funding. Displaced student enrollment might occur within the same LEA by the displaced student enrolling in a different school due to the fire; or a displaced student might enroll in a school of a different LEA from which they resided or attended one week prior to the date of the fire.

More details on the eligibility criteria and the application for funding is available on CDE’s website at <http://www.cde.ca.gov/ls/fa/sf/eiadsdp2018.asp>. Questions may be emailed to EmergencyServices@cde.ca.gov.

Summary

As stated in the Introduction, this guidance is designed to assist LEAs in preparing their 2018-19 preliminary budgets. It is imperative for LEAs to stay well informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

LCFF REVENUE

- SACS ADA REPORT
- LCFF FCMAT CALCULATOR
- EDUCATION PROTECTION ACCOUNT
- CERTIFIED CALPADS REPORT 1.17
- PROPERTY TAX REPORTS (P-2)

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)	19,406.46	19,406.46	19,415.20	19,194.33	19,194.33	19,137.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,406.46	19,406.46	19,415.20	19,194.33	19,194.33	19,137.08
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,406.46	19,406.46	19,415.20	19,194.33	19,194.33	19,137.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Hayward Unified (61192) - 2018/19 Budget State Compromise

		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
District Enrollment	A-1 / A-3	20,946	20,996	20,944	20,771	20,429	20,193	20,127	20,060
COE Enrollment	A-2 / A-4	-	-	-	-	-	-	-	-
Total Enrollment		20,946	20,996	20,944	20,771	20,429	20,193	20,127	20,060
District Unduplicated Pupil Count	B-1 / B-3	16,117	16,722	16,959	15,597	15,884	15,700	15,649	15,597
COE Unduplicated Pupil Count	B-2 / B-4	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count		16,117	16,722	16,959	15,597	15,884	15,700	15,649	15,597
		1-yr percentage	2-yr percentage	3-yr percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		76.95%	79.64%	80.97%	75.09%	77.75%	77.75%	77.75%	77.75%
Unduplicated Pupil Percentage (%)		76.95%	79.64%	80.09%	78.58%	77.95%	76.85%	77.75%	77.75%
			Alternate	Alternate					

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	to	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
CURRENT YEAR ADA:										
Grades TK-3	P-2	7,013.84	7,137.91	7,121.28	6,894.03	6,785.02	6,637.00	6,638.80	6,693.13	6,754.12
Grades 4-6	(Ann	4,828.16	4,959.64	5,040.71	5,149.56	5,072.67	4,942.42	4,675.70	4,576.00	4,483.01
Grades 7-8	ual	3,139.89	3,011.26	3,060.98	3,088.30	2,954.83	2,880.44	2,942.95	2,855.00	2,755.57
Grades 9-12	for	4,697.08	4,677.76	4,760.97	4,722.85	4,860.09	4,889.35	4,879.63	4,947.99	5,013.54
	Spec									
Non Public School, NPS-Licensed Children Institutions, Community Day School:										
Grades TK-3	E-1	14.59	6.13	5.23	0.71	2.10	2.10	2.10	2.10	2.10
Grades 4-6	E-2	18.45	14.12	12.53	10.39	3.67	3.67	3.67	3.67	3.67
Grades 7-8	Annua	15.99	14.23	12.52	11.31	8.23	8.23	8.23	8.23	8.23
Grades 9-12	E-4	48.29	53.27	45.88	36.97	43.25	43.25	43.25	43.25	43.25
SUBTOTAL		19,883.89	20,071.69	19,930.90	19,731.99	19,406.46	19,194.33	19,129.37	19,129.37	19,063.49
RATIO: District ADA to Enrollment		0.9493	0.9560	0.9516	0.9500	0.9499	0.9505	0.9504	0.9503	0.9503
RATIO: Combined ADA to Enrollment		0.9493	0.9560	0.9516	0.9500	0.9499	0.9505	0.9504	0.9503	0.9503

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grades TK-3	A-6	6.72	2.79	5.84	11.54	19.07	19.00	19.00	19.00
Grades 4-6	A-7	4.76	12.38	6.84	13.65	39.43	139.00	139.00	139.00
Grades 7-8	A-8	114.70	3.92	2.95	95.27	211.13	211.00	111.00	111.00
Grades 9-12	A-9	9.02	162.71	4.70	197.50	14.85	15.00	15.00	15.00
		135.20	181.80	20.33	317.96	284.48	384.00	284.00	284.00

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-	0.54	4.86	5.00	5.00	5.00	5.00
Grades 4-6	A-12	-	-	1.00	1.82	3.08	3.00	3.00	3.00
Grades 7-8	A-13	-	-	0.94	3.40	2.41	2.00	2.00	2.00
Grades 9-12	A-14	3.83	4.52	28.39	21.97	16.58	17.00	17.00	17.00
		3.83	4.52	30.87	32.05	27.07	27.00	27.00	27.00

Difference (if diff. < 0, no adj. to PY ADA)

		131.37	177.28	(10.54)	285.91	257.41	357.00	257.00	257.00
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LCFF ADA
ADA Guarantee - Prior Year

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grades TK-3	7,007.12	7,135.12	7,121.28	6,887.35	6,770.95	6,623.00	6,624.80	6,679.13
Grades 4-6	4,823.40	4,947.26	5,040.71	5,137.73	5,036.32	4,806.42	4,539.70	4,440.00
Grades 7-8	3,025.19	3,007.34	3,060.98	2,996.43	2,746.11	2,671.44	2,833.95	2,746.00
Grades 9-12	4,691.89	4,519.57	4,760.97	4,547.32	4,861.82	4,891.35	4,881.63	4,949.99
LCFF Subtotal	19,547.60	19,609.29	19,983.94	19,568.83	19,415.20	18,992.21	18,880.08	18,815.12
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	19,547.60	19,609.29	19,983.94	19,568.83	19,415.20	18,992.21	18,880.08	18,815.12

ADA Guarantee - Current Year

Grades TK-3	7,137.91	7,121.28	6,894.03	6,785.02	6,637.00	6,638.80	6,693.13	6,754.12
Grades 4-6	4,959.64	5,040.71	5,149.56	5,072.67	4,942.42	4,675.70	4,576.00	4,483.01
Grades 7-8	3,011.26	3,060.98	3,088.30	2,954.83	2,880.44	2,942.95	2,855.00	2,755.57
Grades 9-12	4,677.76	4,760.97	4,722.85	4,860.09	4,889.35	4,879.63	4,947.99	5,013.54
LCFF Subtotal	19,786.57	19,983.94	19,854.74	19,672.61	19,349.21	19,137.08	19,072.12	19,006.24
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	19,786.57	19,983.94	19,854.74	19,672.61	19,349.21	19,137.08	19,072.12	19,006.24

Change in LCFF ADA

(excludes NSS ADA)

Funded LCFF ADA

Grades TK-3	7,137.91	7,121.28	7,121.28	6,785.02	6,770.95	6,638.80	6,693.13	6,754.12
Grades 4-6	4,959.64	5,040.71	5,040.71	5,072.67	5,036.32	4,675.70	4,576.00	4,483.01
Grades 7-8	3,011.26	3,060.98	3,060.98	2,954.83	2,746.11	2,942.95	2,855.00	2,755.57
Grades 9-12	4,677.76	4,760.97	4,760.97	4,860.09	4,861.82	4,879.63	4,947.99	5,013.54
Subtotal	19,786.57	19,983.94	19,983.94	19,672.61	19,415.20	19,137.08	19,072.12	19,006.24

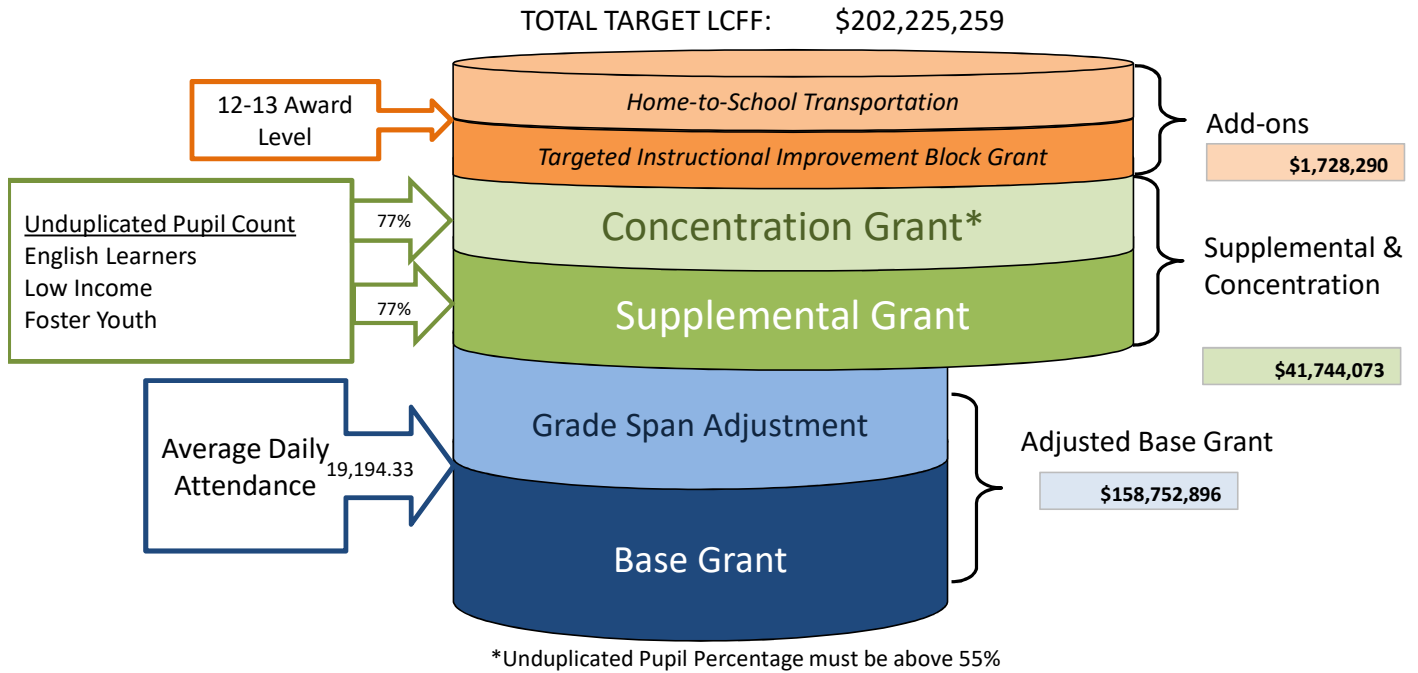
	Current	Current	Prior	Current	Prior	Current	Current	Current
NPS, CDS, & COE Operated								
Grades TK-3	14.59	6.13	5.23	0.71	2.10	2.10	2.10	2.10
Grades 4-6	18.45	14.12	12.53	10.39	3.67	3.67	3.67	3.67
Grades 7-8	15.99	14.23	12.52	11.31	8.23	8.23	8.23	8.23
Grades 9-12	48.29	53.27	45.88	36.97	43.25	43.25	43.25	43.25
Subtotal	97.32	87.75	76.16	59.38	57.25	57.25	57.25	57.25

Combined Total

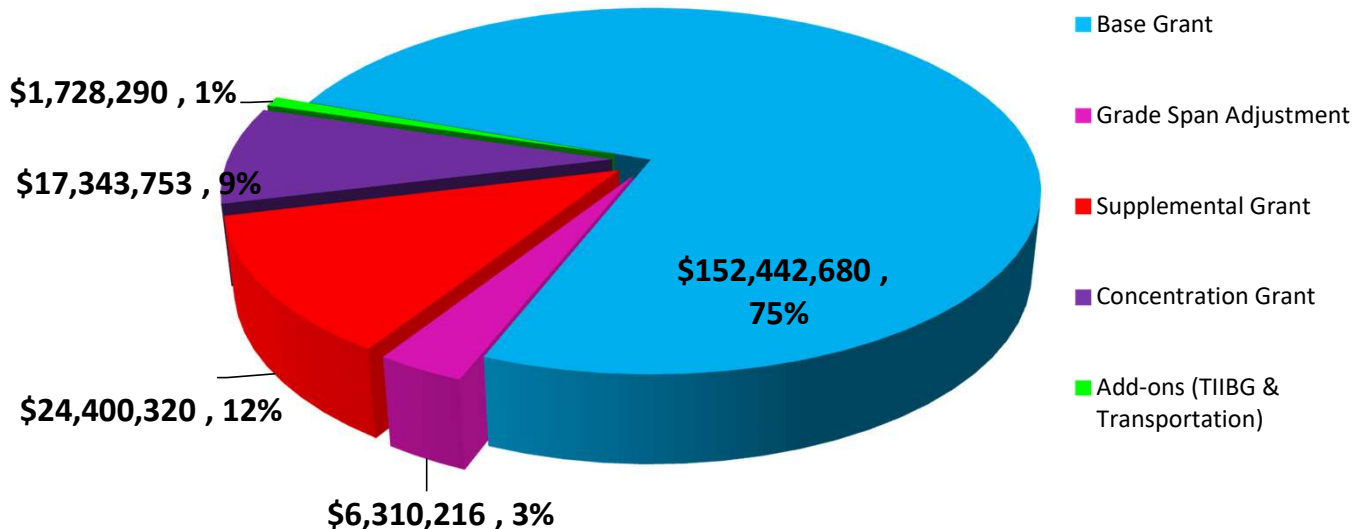
Grades TK-3	7,152.50	7,127.41	7,126.51	6,785.73	6,773.05	6,640.90	6,695.23	6,756.22
Grades 4-6	4,978.09	5,054.83	5,053.24	5,083.06	5,039.99	4,679.37	4,579.67	4,486.68
Grades 7-8	3,027.25	3,075.21	3,073.50	2,966.14	2,754.34	2,951.18	2,863.23	2,763.80
Grades 9-12	4,726.05	4,814.24	4,806.85	4,897.06	4,905.07	4,922.88	4,991.24	5,056.79
Total	19,883.89	20,071.69	20,060.10	19,731.99	19,472.45	19,194.33	19,129.37	19,063.49

Components of LCFF Target Entitlement

	2018-19	
Base Grant	\$ 152,442,680	19,194.33 ADA
Grade Span Adjustment	\$ 6,310,216	
Supplemental Grant	\$ 24,400,320	77%
Concentration Grant	\$ 17,343,753	77%
Add-ons (TIIBG & Transportation)	\$ 1,728,290	
Total	\$ 202,225,259	



2018-19



Hayward Unified (61192) - 2018/19 Budget State Compromise

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

	2017-18	2018-19	2019-20	2020-21
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	41,987,371	41,744,073	43,744,087	44,804,424
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	36,852,093	39,171,698	41,744,073	43,744,087
3. Difference [1] less [2]	5,135,278	2,572,375	2,000,014	1,060,337
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	2,319,605	2,572,375	2,000,014	1,060,337
GAP funding rate	45.17%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	39,171,698	41,744,073	43,744,087	44,804,424
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	152,579,318	158,752,896	162,466,431	166,404,544
LCFF Phase-In Entitlement	193,479,306	202,225,259	207,938,808	212,937,258
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	25.67%	26.29%	26.93%	26.93%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 39,171,698	\$ 41,744,073	\$ 43,744,087	\$ 44,804,424
Current year Percentage to Increase or Improve Services	25.67%	26.29%	26.93%	26.93%

LCFF Calculator Universal Assumptions				
Hayward Unified (61192) - 2018/19 Budget State Compromise				
Summary of Funding				
	2017-18	2018-19	2019-20	2020-21
Target Components:				
Base Grant	148,955,614	152,442,680	155,934,139	159,635,685
Grade Span Adjustment	6,179,692	6,310,216	6,532,292	6,768,859
Supplemental Grant	24,185,594	24,400,320	25,263,530	25,875,907
Concentration Grant	17,801,777	17,343,753	18,480,557	18,928,517
Add-ons	1,728,290	1,728,290	1,728,290	1,728,290
Total Target	198,850,967	202,225,259	207,938,808	212,937,258
Transition Components:				
Target	\$ 198,850,967	\$ 202,225,259	\$ 207,938,808	\$ 212,937,258
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>	FALSE	FALSE	TRUE	TRUE
Floor	189,054,029	191,147,574	201,643,081	201,052,720
Remaining Need after Gap <i>(informational only)</i>	5,371,661	-	-	-
Current Year Gap Funding	4,425,277	11,077,685	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 193,479,306	\$ 202,225,259	\$ 207,938,808	\$ 212,937,258
Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 110,495,813	\$ 119,598,882	\$ 125,395,842	\$ 130,478,885
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	25,003,327	24,646,211	24,562,800	24,478,207
Local Revenue Sources:				
8021 to 8089 - Property Taxes	63,851,253	63,851,253	63,851,253	63,851,253
8096 - In-Lieu of Property Taxes	(5,871,087)	(5,871,087)	(5,871,087)	(5,871,087)
Property Taxes net of in-lieu	57,980,166	57,980,166	57,980,166	57,980,166
TOTAL FUNDING	\$ 193,479,306	\$ 202,225,259	\$ 207,938,808	\$ 212,937,258
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 193,479,306	\$ 202,225,259	\$ 207,938,808	\$ 212,937,258
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 25,148,287	\$ 24,646,211	\$ 24,562,800	\$ 24,478,207
Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	15,884.00	15,700.00	15,649.00	15,597.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	15,884.00	15,700.00	15,649.00	15,597.00
Rolling %, Supplemental Grant	77.9500%	76.8500%	77.7500%	77.7500%
Rolling %, Concentration Grant	77.9500%	76.8500%	77.7500%	77.7500%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6,773.05	6,640.90	6,695.23	6,756.22
Grades 4-6	5,039.99	4,679.37	4,579.67	4,486.68
Grades 7-8	2,754.34	2,951.18	2,863.23	2,763.80
Grades 9-12	4,905.07	4,922.88	4,991.24	5,056.79
Total Adjusted Base Grant ADA	19,472.45	19,194.33	19,129.37	19,063.49
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	19,472.45	19,194.33	19,129.37	19,063.49
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,639.10	6,640.90	6,695.23	6,756.22
Grades 4-6	4,946.09	4,679.37	4,579.67	4,486.68
Grades 7-8	2,888.67	2,951.18	2,863.23	2,763.80
Grades 9-12	4,932.60	4,922.88	4,991.24	5,056.79
Total Actual ADA	19,406.46	19,194.33	19,129.37	19,063.49
Funded Difference <i>(Funded ADA less Actual ADA)</i>	65.99	-	-	-
LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concen	\$ 39,171,698	\$ 41,744,073	\$ 43,744,087	\$ 44,804,424
Current year Percentage to Increase or Improve Si	25.67%	26.29%	26.93%	26.93%

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Allan Garde, Assistant Superintendent of Business

SUBJECT: Public Hearing for Resolution #1718-37 Education
Protection Account

PRIORITY/GOAL: 1.0 Priority: Financial and Operational decisions will be
driven by student success and district priorities and goals.

HISTORY/BACKGROUND

Proposition 55, "The California Children's Education and Health Care Protection Act of 2016" extended until 2030 the tax increases on the wealthiest Californians that the voters approved under Proposition 30 which was set to expire in 2018. The revenues generated from these Propositions are deposited into a state account called the Education Protection Account (EPA). School districts receive funds from the EPA based on their proportionate share of the statewide Local Control Funding Formula. A corresponding reduction is made to the school district's State-Aid portion of the Local Control Funding Formula equal to the amount of their EPA entitlement. In other words, the total revenue received by the school districts is exactly the same as if the EPA had not been established. However, both Proposition 30 and Proposition 55 provided constitutional protection that the funds placed in the EPA are exclusively dedicated for classroom expenses, not administrative expenses. Before June 30 of each year, the State Director of Finance is required to estimate the total amount of additional revenues that will be available for transfer into the Education Protection Account during the next fiscal year.

PURPOSE OF PRESENTATION

The Board must conduct a public hearing and adopt a resolution related to the Board's determination of the use of monies received from the Education Protection Account.

IMPLEMENTATION

As required, the District's Education Protection Account estimated funds and expenditure uses for 2018-19 are shown below:

ESTIMATED REVENUES	\$24,646,211
ESTIMATED EXPENDITURES*	\$24,646,211

*Consistent with prior years, the District will expend the funds on classroom teacher salaries & benefits (function 1000) and school site custodian salaries & benefits (function 8200)

An accounting of the actual amount received from the EPA and the related expenditures will be posted on the District's website.

RECOMMENDATION

Conduct the public hearing and adopt Resolution #1718-37 to use the EPA funds for classroom teacher salaries & benefits and school site custodian salaries & benefits.



HAYWARD UNIFIED SCHOOL DISTRICT

**BOARD OF TRUSTEES
Resolution No. 1718-37**

THE EDUCATION PROTECTION ACCOUNT – 2018-19

WHEREAS, the voters of California approved Proposition 30 on November 6, 2012; and

WHEREAS, the voters of California approved Proposition 55 on November 8, 2016; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (expiring on December 31, 2017) and Proposition 55 effective November 8, 2016 (beginning on January 1, 2018); and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state general fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

WHEREAS, before June 30th of each year, the Assistant Superintendent of Business shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within 10 days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Hayward Unified School District; and

2. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Hayward Unified School District has determined to spend the monies received from the Education Protection Act on classroom teacher salaries and benefits and school site custodian staff salaries and benefits for the 2018-19 fiscal year.

PASSED AND ADOPTED by the following called vote this 6th day of June 2018:

AYES:	4
NAYS:	0
ABSECTIONS:	0
ABSENT:	1

Clerk of the Board of Trustees of
Hayward Unified School District
Alameda County, State of California

Hayward Unified School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2018-19

Description		Amount
AMOUNT EARNED YEAR TO DATE		
Education Protection Account Entitlement	Revenue Object Code 8012	24,646,211
EXPENDITURES AND OTHER FINANCING USES YEAR TO DATE		
Object 1000 - 3999 Salaries and Benefits	Function Code	
Instruction	1000-1999	20,737,685
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	3,908,526
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		24,646,211
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Hayward Unified (61192) - 2018/19 Budget State Compromise

EDUCATION PROTECTION ACCOUNT

	2017-18	2018-19	2019-20	2020-21
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1 Total ADA for EPA Minimum	19,472.45	19,194.33	19,129.37	19,063.49
A-2 Minimum Funding per ADA	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	3,894,490	3,838,866	3,825,874	3,812,698
EPA PROPORTIONATE SHARE CAP				
Adjusted Total Revenue Limit	104,180,529	102,692,545	102,344,999	101,992,531
Current Year Adjusted NSS Allowance	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	104,180,529	102,692,545	102,344,999	101,992,531
B-2 Local Revenue/In-lieu of Property Taxes	57,980,166	57,980,166	57,980,166	57,980,166
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	46,200,363	44,712,379	44,364,833	44,012,365
EPA PROPORTIONATE SHARE				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	104,180,529	102,692,545	102,344,999	101,992,531
C-2 Statewide EPA Proportionate Share Ratio	24.00000000%	24.00000000%	24.00000000%	24.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	25,003,327	24,646,211	24,562,800	24,478,207
EPA ENTITLEMENT				
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	25,003,327	24,646,211	24,562,800	24,478,207
D-2 Miscellaneous Adjustments**	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	25,003,327	24,646,211	24,562,800	24,478,207
D-4 Prior Year Annual Adjustment	144,960	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	25,148,287	24,646,211	24,562,800	24,478,207
C-2 Statewide EPA Proportionate Share Ratio (Annual)	24.00000000%			
Adjusted EPA Allocation (used to calculate LCFF Revenue)	25,003,327	24,646,211	24,562,800	24,478,207
Calculation of Net State Aid before Minimum State Aid				
Phase-In Entitlement	193,479,306	202,225,259	207,938,808	212,937,258
Less Property Taxes/In-Lieu	57,980,166	57,980,166	57,980,166	57,980,166
Gross State Aid	135,499,140	144,245,093	149,958,642	154,957,092
Less EPA Allocation	25,003,327	24,646,211	24,562,800	24,478,207
Net State Aid	110,495,813	119,598,882	125,395,842	130,478,885
Minimum State Aid				
Adjusted Total Revenue Limit	104,180,528	102,692,545	102,344,999	101,992,531
2012-13 Deficited NSS Allowance	-	-	-	-
Less Property Taxes/In-Lieu	57,980,166	57,980,166	57,980,166	57,980,166
Less EPA Allocation	25,003,327	24,646,211	24,562,800	24,478,207
Revenue Limit Minimum State Aid	21,197,035	20,066,168	19,802,033	19,534,158
Categorical Minimum State Aid	30,221,927	30,221,927	30,221,927	30,221,927
Minimum State Aid Guarantee	51,418,962	50,288,095	50,023,960	49,756,085
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-
LCFF State Aid	110,495,813	119,598,882	125,395,842	130,478,885
EPA in Excess to LCFF Funding	-	-	-	-

*Values displayed are final as of the 4th quarter payment/P2 certification, except for the PY Adjustment which is based on Annual certification (3rd quarter)

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA is overpaid. EPA State Aid

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2017-2018	LEA: Hayward Unified	User ID: huong
View: SNAPSHOT	School Type: ALL	Create Date: 12/19/2017 3:18:31 PM
	School: ALL	Print Date: 1/11/2018 1:17:57 PM

Non-Charter School(s)										
		Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	571	363	0	18	1	190	394	84	409
6000889	Bowman Elementary	350	231	2	9	0	159	259	157	289
0133009	Brenkwitz High	187	121	3	15	3	74	147	27	155
6056931	Bret Harte Middle	613	386	3	25	2	226	424	84	434
6000905	Burbank Elementary	914	558	2	14	9	329	602	375	690
6056949	Cesar Chavez Middle	548	353	3	40	15	229	427	185	477
6000913	Cherryland Elementary	759	413	8	20	18	355	543	396	685
6000921	East Avenue Elementary	581	315	0	12	0	194	352	132	381
6090583	Eden Gardens Elementary	587	277	4	18	1	182	331	152	398
6000947	Eldridge Elementary	423	264	0	13	9	165	301	150	346
6000962	Fairview Elementary	567	338	5	13	1	254	404	119	430
6113815	Faith Ringgold School of Arts and Science	140	89	0	5	3	46	101	43	111
6000988	Glassbrook Elementary	537	287	0	19	52	244	386	362	506
6000996	Harder Elementary	608	297	1	25	9	251	410	322	535
0133629	Hayward High	1607	1006	6	72	15	603	1141	105	1167
0131334	Highland	25	21	1	4	0	13	21	4	22
6001044	Longwood Elementary	663	329	2	21	8	312	463	350	593
6001051	Lorin A. Eden Elementary	421	189	3	18	0	149	236	142	300

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

6066476	Martin Luther King, Jr. Middle	732	396	2	19	26	270	511	97	550
0135319	Mt. Eden High	1978	1137	11	52	11	620	1294	137	1336
0000001	NPS School Group for Hayward Unified	67	2	3	2	0	9	13	11	22
6001093	Palma Ceia Elementary	557	351	2	26	19	194	399	233	459
6001101	Park Elementary	552	381	3	23	3	243	423	283	480
6001127	Ruus Elementary	536	322	1	6	19	215	377	239	436
6001135	Schafer Park Elementary	768	330	5	25	39	332	519	336	656
6001176	Southgate Elementary	681	363	1	9	7	211	406	202	481
0119842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	746	291	0	14	4	197	349	185	417
6062160	Strobridge Elementary	540	265	2	16	0	214	348	201	432
0138339	Tennyson High	1446	897	10	96	23	550	1088	458	1203
6001192	Treeview Elementary	500	290	3	31	0	198	343	172	384
6104566	Tyrrell Elementary	716	430	1	26	119	347	568	422	666
6056972	Winton Middle	509	320	1	16	12	231	404	98	434
TOTAL - Selected Schools		20429	11612	88	722	428	7806	13984	6263	15884

Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		20429	11612	88	722	428	7806	13984	6263	15884

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of ‘EL’ on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL Gender: ALL	Age Eligibility: LCFF
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This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

Certification

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE 01 10017

682A92B9

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: Steve Manning

Date: 4/16/18

County Superintendent of Schools: [Signature]

Date: 4/17/18

Any inquiries concerning this report should be directed to:

CONTACT NAME Jason Guo

PHONE (510) 891-3343 *

FAX

E-Mail jason.guo@acgov.org

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE 01 10017

Object

8041

8042

8021

8029

8022

	A-1	A-2	A-3	A-4	A-5
ELEMENTARY					
61218 Mountain House Elementary	273,393	15,213	1,610	0	0
Sub Total	273,393	15,213	1,610	0	0
UNIFIED					
61119 Alameda Unified	18,702,592	1,481,206	156,705	0	0
61127 Albany City Unified	5,354,272	342,671	36,253	40	0
61143 Berkeley Unified	31,248,345	2,031,102	214,882	0	0
61150 Castro Valley Unified	11,695,707	780,437	82,567	0	0
75093 Dublin Unified	33,888,717	2,185,502	231,217	0	0
61168 Emery Unified	350,132	368,468	38,982	0	0
61176 Fremont Unified	84,232,194	5,410,313	572,389	27,393	0
61192 Hayward Unified	33,203,722	2,539,117	268,628	871,870	0
76760 Lammersville Joint Unified	281,324	15,654	1,656	0	0
61200 Livermore Valley Joint Unified	38,988,509	2,601,043	275,179	161,154	0
61242 New Haven Unified	15,740,688	1,332,796	141,004	0	0
61234 Newark Unified	16,992,802	1,117,395	118,216	0	0
61259 Oakland Unified	68,667,010	6,127,343	648,247	2,584,062	0
61275 Piedmont City Unified	8,516,167	548,924	58,074	0	0
75101 Pleasanton Unified	50,586,078	3,245,614	343,372	133	0
61291 San Leandro Unified	12,838,284	1,036,887	109,698	0	0
61309 San Lorenzo Unified	10,550,488	933,053	98,713	0	0
75119 Sunol Glen Unified	1,068,789	67,015	7,090	0	0
Sub Total	442,905,820	32,164,540	3,402,872	3,644,652	0

California Department of Education

Tax Software

2017-17.00

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE 01 10017

Object

8041

8042

8021

8029

8022

A-1

A-2

A-3

A-4

A-5

Grand Total

443,179,213

32,179,753

3,404,482

3,644,652

0

A-1 : Secured

A-2 : Unsecured

A-3 : HOX Subventions

A-4 : Misc Taxes/Other Appropriate Local Revenues or Subventions

A-5 : Distribution of Timber Yield Taxes

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE	01	10017	Object	8043	8044	8045			
				A-6	A-7	A-8	A-9	A-10	A-11
ELEMENTARY									
61218			Mountain House Elementary	(1,725)	0	0	9,264	0	297,755
Sub Total				(1,725)	0	0	9,264	0	297,755
UNIFIED									
61119			Alameda Unified	(213,548)	0	465,748	9,796,153	0	30,388,856
61127			Albany City Unified	(48,665)	0	301,781	3,977,689	0	9,964,041
61143			Berkeley Unified	(289,170)	0	821,253	9,554,214	0	43,580,626
61150			Castro Valley Unified	(113,057)	0	719,141	9,970,181	0	23,134,976
75093			Dublin Unified	(302,370)	0	844,904	10,868,344	0	47,716,314
61168			Emery Unified	(53,149)	0	(134,117)	729,811	0	1,300,127
61176			Fremont Unified	(755,925)	0	2,767,711	36,084,338	0	128,338,413
61192			Hayward Unified	(363,888)	0	1,331,070	21,545,201	0	59,395,720
76760			Lammersville Joint Unified	(1,776)	0	0	0	0	296,858
61200			Livermore Valley Joint Unified	(373,963)	0	981,905	13,163,293	0	55,797,120
61242			New Haven Unified	(200,068)	0	820,687	12,487,963	0	30,323,070
61234			Newark Unified	(143,829)	0	385,002	5,951,680	0	24,421,266
61259			Oakland Unified	(868,076)	0	1,213,882	37,765,422	0	116,137,890
61275			Piedmont City Unified	(79,880)	0	213,393	2,712,036	0	11,968,714
75101			Pleasanton Unified	(470,048)	0	1,164,751	14,815,939	0	69,685,839
61291			San Leandro Unified	(149,296)	0	600,446	8,974,215	0	23,410,234
61309			San Lorenzo Unified	(135,684)	0	692,248	11,290,604	0	23,429,422
75119			Sunol Glen Unified	(10,268)	0	21,874	268,362	0	1,422,862
Sub Total				(4,572,660)	0	13,211,679	209,955,445	0	700,712,348

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE 01 10017

Object

8043

8044

8045

	A-6	A-7	A-8	A-9	A-10	A-11
Grand Total	(4,574,385)	0	13,211,679	209,964,709	0	701,010,103

A-6 : Distribution of Prior Year Taxes

A-7 : Release of Prior Year Tax Impounds [E.C. 14240]

A-8 : Supplemental Taxes from Increased Assessment [Revenue and Tax Code 75.70-75.72]

A-9 : Educational Revenue Augmentation Fund

A-10 : Prior Year Restricted Monies [E.C. 2575(e)]

A-11 : Total

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
ELEMENTARY								
61218			Mountain House Elementary	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
Sub Total				0	0	0	0	0
UNIFIED								
61119			Alameda Unified	263,904	909,912	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61127			Albany City Unified	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61143			Berkeley Unified	45,268	285,169	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61150			Castro Valley Unified	108,645	209,937	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
75093			Dublin Unified	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61168			Emery Unified	595,123	2,595,932	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE	01	10017	Object	8047	8047	8047			
				A-12	A-13	A-14	A-15	A-16	Explanation
61176	Fremont	Unified		0	0	0	0	0	secured revenues; A-8 is negative because the negative SA exceeded the positive SA
61192	Hayward	Unified		1,507,585	2,947,948	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
76760	Lammersville	Joint Unified		0	0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61200	Livermore Valley	Joint Unified		0	412,589	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61242	New Haven	Unified		222,764	1,508,365	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61234	Newark	Unified		57,922	82,823	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61259	Oakland	Unified		5,156,158	8,128,116	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
61275	Piedmont City Unified			0	0	0	0	secured revenues 0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
75101	Pleasanton Unified			0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61291	San Leandro Unified			294,154	1,390,626	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61309	San Lorenzo Unified			611,418	2,020,865	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
75119	Sunol Glen Unified			0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
Sub Total				8,862,941	20,492,282	0	0	0

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-2

CDS CODE 01 10017 Object

8047

8047

8047

	A-12	A-13	A-14	A-15	A-16 Explanation
Grand Total	8,862,941	20,492,282	0	0	0

A-12 : Community Redevelopment Funds

A-13 : Redevelopment Property Tax Trust Fund Residual Distributions
[Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]

A-14 : Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]

A-15 : College Districts ERAF

A-16 : Excess ERAF

Explanation

GENERAL FUND
FORM 01
&
MULTI-YEAR
PROJECTION

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		193,267,658.00	1,326,802.00	194,594,460.00	202,225,259.00	1,326,802.00	203,552,061.00	4.6%
2) Federal Revenue	8100-8299		82,053.76	17,826,077.21	17,908,130.97	75,000.00	17,460,244.00	17,535,244.00	-2.1%
3) Other State Revenue	8300-8599		7,019,577.06	16,983,290.93	24,002,867.99	7,348,080.00	16,504,323.00	23,852,403.00	-0.6%
4) Other Local Revenue	8600-8799		4,455,300.89	16,172,915.73	20,628,216.62	3,859,408.00	14,545,082.00	18,404,490.00	-10.8%
5) TOTAL, REVENUES			204,824,589.71	52,309,085.87	257,133,675.58	213,507,747.00	49,836,451.00	263,344,198.00	2.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		98,426,738.58	24,239,939.26	122,666,677.84	99,982,593.00	25,019,712.00	125,002,305.00	1.9%
2) Classified Salaries	2000-2999		25,874,773.69	21,404,841.07	47,279,614.76	26,674,265.00	22,040,700.00	48,714,965.00	3.0%
3) Employee Benefits	3000-3999		26,037,551.34	20,612,424.35	46,649,975.69	30,778,538.00	22,681,188.00	53,459,726.00	14.6%
4) Books and Supplies	4000-4999		3,764,343.84	3,706,169.70	7,470,513.54	3,275,441.00	2,789,194.00	6,064,635.00	-18.8%
5) Services and Other Operating Expenditures	5000-5999		11,039,242.26	20,686,145.91	31,725,388.17	11,234,565.00	18,015,568.00	29,250,133.00	-7.8%
6) Capital Outlay	6000-6999		24,302.07	1,033,176.17	1,057,478.24	6,000.00	75,000.00	81,000.00	-92.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		4,321,346.30	44,750.00	4,366,096.30	3,815,627.00	40,000.00	3,855,627.00	-11.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,325,009.00)	1,382,357.24	(942,651.76)	(2,145,032.00)	1,088,430.00	(1,056,602.00)	12.1%
9) TOTAL, EXPENDITURES			167,163,289.08	93,109,803.70	260,273,092.78	173,621,997.00	91,749,792.00	265,371,789.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,661,300.63	(40,800,717.83)	(3,139,417.20)	39,885,750.00	(41,913,341.00)	(2,027,591.00)	-35.4%
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		135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(40,581,017.29)	40,581,017.29	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,716,017.29)	40,581,017.29	(135,000.00)	(41,782,842.00)	41,647,842.00	(135,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,054,716.66)	(219,700.54)	(3,274,417.20)	(1,897,092.00)	(265,499.00)	(2,162,591.00)	-34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
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)			13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
2) Ending Balance, June 30 (E + F1e)			10,072,233.51	6,326,713.87	16,398,947.38	8,175,141.51	6,061,214.87	14,236,356.38	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	15,291.48	0.00	15,291.48	14,000.00	0.00	14,000.00	-8.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,326,713.87	6,326,713.87	0.00	6,061,214.87	6,061,214.87	-4.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,820,000.00	0.00	7,820,000.00	7,966,000.00	0.00	7,966,000.00	1.9%
Unassigned/Unappropriated Amount		9790	2,136,942.03	0.00	2,136,942.03	95,141.51	0.00	95,141.51	-95.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,925,592.90	(32,450,085.67)	23,475,507.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	23,701.50	0.00	23,701.50				
3) Accounts Receivable		9200	6,571.22	1,458,788.62	1,465,359.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,124,500.00	0.00	1,124,500.00				
6) Stores		9320	15,291.48	0.00	15,291.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			57,195,657.10	(30,991,297.05)	26,204,360.05				
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	8,230,314.51	1,324,878.14	9,555,192.65				
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			8,230,314.51	1,324,878.14	9,555,192.65				
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									

			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
(G9 + H2) - (I6 + J2)			48,965,342.59	(32,316,175.19)	16,649,167.40				

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	110,495,813.00	0.00	110,495,813.00	119,598,882.00	0.00	119,598,882.00	8.2%
Education Protection Account State Aid - Current Year		8012	25,293,247.00	0.00	25,293,247.00	24,646,211.00	0.00	24,646,211.00	-2.6%
State Aid - Prior Years		8019	(501,568.00)	0.00	(501,568.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	268,628.00	0.00	268,628.00	268,628.00	0.00	268,628.00	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	871,870.00	0.00	871,870.00	871,870.00	0.00	871,870.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,203,722.00	0.00	33,203,722.00	33,203,722.00	0.00	33,203,722.00	0.0%
Unsecured Roll Taxes		8042	2,539,117.00	0.00	2,539,117.00	2,539,117.00	0.00	2,539,117.00	0.0%
Prior Years' Taxes		8043	(363,888.00)	0.00	(363,888.00)	(363,888.00)	0.00	(363,888.00)	0.0%
Supplemental Taxes		8044	1,331,070.00	0.00	1,331,070.00	1,331,070.00	0.00	1,331,070.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,545,201.00	0.00	21,545,201.00	21,545,201.00	0.00	21,545,201.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,455,533.00	0.00	4,455,533.00	4,455,533.00	0.00	4,455,533.00	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			199,138,745.00	0.00	199,138,745.00	208,096,346.00	0.00	208,096,346.00	4.5%
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	(5,871,087.00)	0.00	(5,871,087.00)	(5,871,087.00)	0.00	(5,871,087.00)	0.0%
Property Taxes Transfers		8097	0.00	1,326,802.00	1,326,802.00	0.00	1,326,802.00	1,326,802.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			193,267,658.00	1,326,802.00	194,594,460.00	202,225,259.00	1,326,802.00	203,552,061.00	4.6%
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	3,482,712.00	3,482,712.00	0.00	3,500,000.00	3,500,000.00	0.5%
Special Education Discretionary Grants		8182	0.00	1,017,355.05	1,017,355.05	0.00	1,010,000.00	1,010,000.00	-0.7%
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	404,821.56	404,821.56	0.00	778,575.00	778,575.00	92.3%
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		5,374,994.97	5,374,994.97		5,377,006.00	5,377,006.00	0.0%
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		797,214.54	797,214.54		708,486.00	708,486.00	-11.1%
Title III, Part A, Immigrant Education Program	4201	8290		84,144.00	84,144.00		81,082.00	81,082.00	-3.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		677,105.00	677,105.00		633,866.00	633,866.00	-6.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		5,326,175.95	5,326,175.95		5,015,000.00	5,015,000.00	-5.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		171,298.27	171,298.27		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	82,053.76	490,255.87	572,309.63	75,000.00	356,229.00	431,229.00	-24.7%
TOTAL, FEDERAL REVENUE			82,053.76	17,826,077.21	17,908,130.97	75,000.00	17,460,244.00	17,535,244.00	-2.1%
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	171,228.00	171,228.00	0.00	170,000.00	170,000.00	-0.7%
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	3,642,255.00	0.00	3,642,255.00	3,261,720.00	0.00	3,261,720.00	-10.4%
Lottery - Unrestricted and Instructional Materials		8560	3,294,172.48	1,152,675.64	4,446,848.12	3,343,261.00	1,000,000.00	4,343,261.00	-2.3%
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		3,480,043.75	3,480,043.75		3,300,000.00	3,300,000.00	-5.2%
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	83,149.58	12,179,343.54	12,262,493.12	743,099.00	12,034,323.00	12,777,422.00	4.2%
TOTAL, OTHER STATE REVENUE			7,019,577.06	16,983,290.93	24,002,867.99	7,348,080.00	16,504,323.00	23,852,403.00	-0.6%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	1,300,000.00	1,300,000.00	0.00	1,315,163.00	1,315,163.00	1.2%
Other		8622	0.00	3,598,700.62	3,598,700.62	0.00	3,490,000.00	3,490,000.00	-3.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,132,855.55	0.00	1,132,855.55	1,500,000.00	0.00	1,500,000.00	32.4%
Interest		8660	250,000.00	0.00	250,000.00	300,000.00	0.00	300,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Interagency Services		8677	228,428.00	1,028,693.93	1,257,121.93	0.00	200,000.00	200,000.00	-84.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,247,266.34	1,611,521.18	2,858,787.52	852,000.00	575,995.00	1,427,995.00	-50.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,551,751.00	0.00	1,551,751.00	1,162,408.00	329,924.00	1,492,332.00	-3.8%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,634,000.00	8,634,000.00		8,634,000.00	8,634,000.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,455,300.89	16,172,915.73	20,628,216.62	3,859,408.00	14,545,082.00	18,404,490.00	-10.8%
TOTAL, REVENUES			204,824,589.71	52,309,085.87	257,133,675.58	213,507,747.00	49,836,451.00	263,344,198.00	2.4%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,324,941.90	17,154,197.90	96,479,139.80	80,774,822.00	17,342,382.00	98,117,204.00	1.7%
Certificated Pupil Support Salaries		1200	6,974,670.57	3,074,371.98	10,049,042.55	6,984,754.00	3,654,521.00	10,639,275.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	10,440,917.61	1,159,035.33	11,599,952.94	10,295,881.00	1,015,750.00	11,311,631.00	-2.5%
Other Certificated Salaries		1900	1,686,208.50	2,852,334.05	4,538,542.55	1,927,136.00	3,007,059.00	4,934,195.00	8.7%
TOTAL, CERTIFICATED SALARIES			98,426,738.58	24,239,939.26	122,666,677.84	99,982,593.00	25,019,712.00	125,002,305.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	488,225.12	10,325,893.97	10,814,119.09	552,482.00	10,671,573.00	11,224,055.00	3.8%
Classified Support Salaries		2200	9,829,498.61	3,363,314.99	13,192,813.60	10,111,278.00	3,529,367.00	13,640,645.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,357,719.09	1,063,533.97	3,421,253.06	2,334,219.00	1,214,047.00	3,548,266.00	3.7%
Clerical, Technical and Office Salaries		2400	12,074,923.85	1,495,652.14	13,570,575.99	12,650,197.00	1,472,871.00	14,123,068.00	4.1%
Other Classified Salaries		2900	1,124,407.02	5,156,446.00	6,280,853.02	1,026,089.00	5,152,842.00	6,178,931.00	-1.6%
TOTAL, CLASSIFIED SALARIES			25,874,773.69	21,404,841.07	47,279,614.76	26,674,265.00	22,040,700.00	48,714,965.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,884,756.77	13,592,176.41	27,476,933.18	16,096,303.00	14,227,899.00	30,324,202.00	10.4%
PERS		3201-3202	3,795,306.25	2,970,178.06	6,765,484.31	5,057,988.00	4,030,678.00	9,088,666.00	34.3%
OASDI/Medicare/Alternative		3301-3302	3,332,047.50	1,971,682.90	5,303,730.40	3,544,084.00	2,061,566.00	5,605,650.00	5.7%
Health and Welfare Benefits		3401-3402	1,067,919.64	475,833.04	1,543,752.68	1,144,887.00	582,764.00	1,727,651.00	11.9%
Unemployment Insurance		3501-3502	127,392.53	22,985.43	150,377.96	124,852.00	24,519.00	149,371.00	-0.7%
Workers' Compensation		3601-3602	2,535,739.18	937,211.44	3,472,950.62	2,361,666.00	944,850.00	3,306,516.00	-4.8%
OPEB, Allocated		3701-3702	590,151.95	372,873.06	963,025.01	1,291,838.00	461,935.00	1,753,773.00	82.1%
OPEB, Active Employees		3751-3752	489,237.52	269,484.01	758,721.53	706,920.00	346,977.00	1,053,897.00	38.9%
Other Employee Benefits		3901-3902	215,000.00	0.00	215,000.00	450,000.00	0.00	450,000.00	109.3%
TOTAL, EMPLOYEE BENEFITS			26,037,551.34	20,612,424.35	46,649,975.69	30,778,538.00	22,681,188.00	53,459,726.00	14.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	957,966.00	1,035,175.64	1,993,141.64	900,000.00	1,056,000.00	1,956,000.00	-1.9%
Books and Other Reference Materials		4200	333,833.60	279,360.38	613,193.98	203,389.00	92,372.00	295,761.00	-51.8%
Materials and Supplies		4300	2,176,711.89	1,886,221.78	4,062,933.67	1,999,765.00	1,499,722.00	3,499,487.00	-13.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	295,832.35	505,411.90	801,244.25	172,287.00	141,100.00	313,387.00	-60.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,764,343.84	3,706,169.70	7,470,513.54	3,275,441.00	2,789,194.00	6,064,635.00	-18.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10,230.00	16,055,802.65	16,066,032.65	5,000.00	14,985,000.00	14,990,000.00	-6.7%
Travel and Conferences		5200	242,378.52	245,260.24	487,638.76	237,211.00	128,811.00	366,022.00	-24.9%
Dues and Memberships		5300	70,023.95	17,896.00	87,919.95	67,990.00	3,200.00	71,190.00	-19.0%
Insurance		5400 - 5450	1,030,888.00	0.00	1,030,888.00	1,175,000.00	0.00	1,175,000.00	14.0%
Operations and Housekeeping Services		5500	4,226,250.00	151,871.25	4,378,121.25	4,543,650.00	150,000.00	4,693,650.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,463,810.90	1,137,328.34	2,601,139.24	1,231,341.00	980,923.00	2,212,264.00	-15.0%
Transfers of Direct Costs		5710	(68,397.77)	68,397.77	0.00	(42,151.00)	42,151.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,904.83)	0.00	(5,904.83)	(9,128.00)	0.00	(9,128.00)	54.6%
Professional/Consulting Services and Operating Expenditures		5800	3,630,076.93	2,933,903.27	6,563,980.20	3,473,272.00	1,649,954.00	5,123,226.00	-21.9%
Communications		5900	439,886.56	75,686.39	515,572.95	552,380.00	75,529.00	627,909.00	21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,039,242.26	20,686,145.91	31,725,388.17	11,234,565.00	18,015,568.00	29,250,133.00	-7.8%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	51,779.00	51,779.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	17,078.48	17,078.48	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,302.07	854,707.24	879,009.31	6,000.00	75,000.00	81,000.00	-90.8%
Equipment Replacement		6500	0.00	109,611.45	109,611.45	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			24,302.07	1,033,176.17	1,057,478.24	6,000.00	75,000.00	81,000.00	-92.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	44,750.00	44,750.00	0.00	40,000.00	40,000.00	-10.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,397,851.00	0.00	3,397,851.00	3,397,851.00	0.00	3,397,851.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	84,002.11	0.00	84,002.11	69,060.00	0.00	69,060.00	-17.8%
Other Debt Service - Principal		7439	839,493.19	0.00	839,493.19	348,716.00	0.00	348,716.00	-58.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,321,346.30	44,750.00	4,366,096.30	3,815,627.00	40,000.00	3,855,627.00	-11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,382,357.24)	1,382,357.24	0.00	(1,088,430.00)	1,088,430.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(942,651.76)	0.00	(942,651.76)	(1,056,602.00)	0.00	(1,056,602.00)	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,325,009.00)	1,382,357.24	(942,651.76)	(2,145,032.00)	1,088,430.00	(1,056,602.00)	12.1%
TOTAL, EXPENDITURES			167,163,289.08	93,109,803.70	260,273,092.78	173,621,997.00	91,749,792.00	265,371,789.00	2.0%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(40,581,017.29)	40,581,017.29	0.00	(41,727,503.00)	41,727,503.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	79,661.00	(79,661.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(40,581,017.29)	40,581,017.29	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,716,017.29)	40,581,017.29	(135,000.00)	(41,782,842.00)	41,647,842.00	(135,000.00)	0.0%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	193,267,658.00	1,326,802.00	194,594,460.00	202,225,259.00	1,326,802.00	203,552,061.00	4.6%
2) Federal Revenue		8100-8299	82,053.76	17,826,077.21	17,908,130.97	75,000.00	17,460,244.00	17,535,244.00	-2.1%
3) Other State Revenue		8300-8599	7,019,577.06	16,983,290.93	24,002,867.99	7,348,080.00	16,504,323.00	23,852,403.00	-0.6%
4) Other Local Revenue		8600-8799	4,455,300.89	16,172,915.73	20,628,216.62	3,859,408.00	14,545,082.00	18,404,490.00	-10.8%
5) TOTAL, REVENUES			204,824,589.71	52,309,085.87	257,133,675.58	213,507,747.00	49,836,451.00	263,344,198.00	2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	99,437,951.58	61,671,165.30	161,109,116.88	103,508,758.00	61,970,796.00	165,479,554.00	2.7%
2) Instruction - Related Services	2000-2999		22,979,200.62	10,545,526.56	33,524,727.18	23,798,638.00	10,212,984.00	34,011,622.00	1.5%
3) Pupil Services	3000-3999		13,268,171.21	12,123,613.88	25,391,785.09	13,338,842.00	11,972,419.00	25,311,261.00	-0.3%
4) Ancillary Services	4000-4999		747,437.84	21,535.14	768,972.98	695,063.00	0.00	695,063.00	-9.6%
5) Community Services	5000-5999		19,803.83	0.00	19,803.83	13,022.00	0.00	13,022.00	-34.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,530,220.64	1,671,204.60	12,201,425.24	11,370,929.00	1,238,430.00	12,609,359.00	3.3%
8) Plant Services	8000-8999		15,859,157.06	7,032,008.22	22,891,165.28	17,081,118.00	6,315,163.00	23,396,281.00	2.2%
9) Other Outgo	9000-9999		4,321,346.30	44,750.00	4,366,096.30	3,815,627.00	40,000.00	3,855,627.00	-11.7%
10) TOTAL, EXPENDITURES			167,163,289.08	93,109,803.70	260,273,092.78	173,621,997.00	91,749,792.00	265,371,789.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,661,300.63	(40,800,717.83)	(3,139,417.20)	39,885,750.00	(41,913,341.00)	(2,027,591.00)	-35.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,581,017.29)	40,581,017.29	0.00	(41,647,842.00)	41,647,842.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,716,017.29)	40,581,017.29	(135,000.00)	(41,782,842.00)	41,647,842.00	(135,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,054,716.66)	(219,700.54)	(3,274,417.20)	(1,897,092.00)	(265,499.00)	(2,162,591.00)	-34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
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)			13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	6,546,414.41	19,673,364.58	10,072,233.51	6,326,713.87	16,398,947.38	-16.6%
2) Ending Balance, June 30 (E + F1e)			10,072,233.51	6,326,713.87	16,398,947.38	8,175,141.51	6,061,214.87	14,236,356.38	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	15,291.48	0.00	15,291.48	14,000.00	0.00	14,000.00	-8.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,326,713.87	6,326,713.87	0.00	6,061,214.87	6,061,214.87	-4.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,820,000.00	0.00	7,820,000.00	7,966,000.00	0.00	7,966,000.00	1.9%
Unassigned/Unappropriated Amount		9790	2,136,942.03	0.00	2,136,942.03	95,141.51	0.00	95,141.51	-95.5%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
3010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	303,722.87	303,722.87
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	6,634.00	6,634.00
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	1,420.00	1,420.00
4035	ESEA: Title II, Part A, Teacher Quality	4,609.00	4,609.00
4124	ESEA: Title IV, Part B, 21st Century Community Learning Centers Pr	325,000.00	325,000.00
4203	ESEA: Title III, English Learner Student Program	5,104.00	5,104.00
5640	Medi-Cal Billing Option	500,000.00	397,291.00
5810	Other Restricted Federal	1,700.00	1,700.00
6230	California Clean Energy Jobs Act	1,000,000.00	1,000,000.00
6300	Lottery: Instructional Materials	200,000.00	200,000.00
6382	California Career Pathways Trust (16-17)	1,997.00	1,997.00
6500	Special Education	50,791.00	50,791.00
7085	Learning Communities for School Success Program	12,909.00	12,909.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	153,371.00	153,371.00
9010	Other Restricted Local	3,759,456.00	3,596,666.00
Total, Restricted Balance		6,326,713.87	6,061,214.87

HAYWARD UNIFIED SCHOOL DISTRICT

2018-19 Budget Adoption

Multi-Year Financial Projection

Description	2018-19 Budget Adoption			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Estimated Beginning Balance	\$10,072,233	\$6,326,714	\$16,398,947	\$8,175,141	\$6,061,215	\$14,236,356	\$8,121,568	\$6,061,215	\$14,182,783
REVENUES									
General Purpose Revenue	\$202,225,259	\$1,326,802	\$203,552,061	\$207,938,808	\$1,326,802	\$209,265,610	\$212,937,258	\$1,326,802	\$214,264,060
Federal Revenue	\$75,000	\$17,460,244	\$17,535,244	\$75,000	\$17,460,244	\$17,535,244	\$75,000	\$17,460,244	\$17,535,244
State Revenue	\$7,348,080	\$16,504,323	\$23,852,403	\$4,078,986	\$16,504,323	\$20,583,309	\$4,078,986	\$16,504,323	\$20,583,309
Local Revenue	\$3,859,408	\$14,545,082	\$18,404,490	\$3,859,408	\$14,296,723	\$18,156,131	\$3,859,408	\$14,296,723	\$18,156,131
TOTAL REVENUES	\$213,507,747	\$49,836,451	\$263,344,198	\$215,952,202	\$49,588,092	\$265,540,294	\$220,950,652	\$49,588,092	\$270,538,744
EXPENDITURES									
Certificated Salaries	\$99,982,593	\$25,019,712	\$125,002,305	\$101,707,314	\$24,863,027	\$126,570,341	\$103,334,631	\$25,260,835	\$128,595,466
Classified Salaries	\$26,674,265	\$22,040,700	\$48,714,965	\$27,429,402	\$22,137,433	\$49,566,835	\$27,923,131	\$23,535,907	\$51,459,038
Benefits	\$30,778,538	\$22,681,188	\$53,459,726	\$34,476,414	\$23,930,780	\$58,407,194	\$36,739,503	\$25,440,110	\$62,179,613
Books and Supplies	\$3,275,441	\$2,789,194	\$6,064,635	\$3,275,441	\$2,689,194	\$5,964,635	\$3,275,441	\$3,389,194	\$6,664,635
Other Services & Operating Exp	\$11,234,565	\$18,015,568	\$29,250,133	\$10,734,565	\$17,604,568	\$28,339,133	\$10,734,565	\$18,404,568	\$29,139,133
Capital Outlay	\$6,000	\$75,000	\$81,000	\$6,000	\$75,000	\$81,000	\$6,000	\$75,000	\$81,000
Other Outgo	\$3,815,627	\$40,000	\$3,855,627	\$3,846,331	\$40,000	\$3,886,331	\$3,860,179	\$40,000	\$3,900,179
Transfer of Indirect Costs	(\$2,145,032)	\$1,088,430	(\$1,056,602)	(\$2,145,032)	\$1,088,430	(\$1,056,602)	(\$2,145,032)	\$1,088,430	(\$1,056,602)
Projected Necessary Reductions			\$0	(\$6,300,000)		(\$6,300,000)	(\$6,300,000)		(\$6,300,000)
Additional Projected Necessary Reductions			\$0	\$0		\$0	(\$4,400,000)		(\$4,400,000)
TOTAL EXPENDITURES	\$173,621,997	\$91,749,792	\$265,371,789	\$173,030,435	\$92,428,432	\$265,458,867	\$173,028,418	\$97,234,044	\$270,262,462
EXCESS / (DEFICIENCY)	\$39,885,750	(\$41,913,341)	(\$2,027,591)	\$42,921,767	(\$42,840,340)	\$81,427	\$47,922,234	(\$47,645,952)	\$276,282
OTHER SOURCES/USES									
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$135,000)	\$0	(\$135,000)	(\$135,000)	\$0	(\$135,000)	(\$135,000)	\$0	(\$135,000)
Net Other Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions to Restricted	(\$41,647,842)	\$41,647,842	\$0	(\$42,840,340)	\$42,840,340	\$0	(\$47,645,952)	\$47,645,952	\$0
TOTAL OTHER SOURCES / USES	(\$41,782,842)	\$41,647,842	(\$135,000)	(\$42,975,340)	\$42,840,340	(\$135,000)	(\$47,780,952)	\$47,645,952	(\$135,000)
Net Increase / (Decrease)	(\$1,897,092)	(\$265,499)	(\$2,162,591)	(\$53,573)	\$0	(\$53,573)	\$141,282	\$0	\$141,282
Estimated Ending Balance	\$8,175,141	\$6,061,215	\$14,236,356	\$8,121,568	\$6,061,215	\$14,182,783	\$8,262,850	\$6,061,215	\$14,324,065
Nonspendable	\$114,000	\$0	\$114,000	\$114,000	\$0	\$114,000	\$114,000	\$0	\$114,000
Restricted	\$0	\$6,061,215	\$6,061,215	\$0	\$6,061,215	\$6,061,215	\$0	\$6,061,215	\$6,061,215
Assigned	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned - REU @ 3%	\$7,966,000	\$0	\$7,966,000	\$7,968,000	\$0	\$7,968,000	\$8,112,000	\$0	\$8,112,000
Unassigned - Other	\$95,141	\$0	\$95,141	\$39,568	\$0	\$39,568	\$36,850	\$0	\$36,850
Total - Fund Balance	\$8,175,141	\$6,061,215	\$14,236,356	\$8,121,568	\$6,061,215	\$14,182,783	\$8,262,850	\$6,061,215	\$14,324,065

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	202,225,259.00	2.83%	207,938,808.00	2.40%	212,937,258.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	7,348,080.00	-44.49%	4,078,986.00	0.00%	4,078,986.00
4. Other Local Revenues	8600-8799	3,859,408.00	0.00%	3,859,408.00	0.00%	3,859,408.00
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	(41,647,842.00)	2.86%	(42,840,340.00)	11.22%	(47,645,952.00)
6. Total (Sum lines A1 thru A5c)		171,859,905.00	0.73%	173,111,862.00	0.11%	173,304,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,982,593.00		101,707,314.00
b. Step & Column Adjustment				1,599,721.00		1,627,317.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				125,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,982,593.00	1.73%	101,707,314.00	1.60%	103,334,631.00
2. Classified Salaries						
a. Base Salaries				26,674,265.00		27,429,402.00
b. Step & Column Adjustment				480,137.00		493,729.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				275,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,674,265.00	2.83%	27,429,402.00	1.80%	27,923,131.00
3. Employee Benefits	3000-3999	30,778,538.00	12.01%	34,476,414.00	6.56%	36,739,503.00
4. Books and Supplies	4000-4999	3,275,441.00	0.00%	3,275,441.00	0.00%	3,275,441.00
5. Services and Other Operating Expenditures	5000-5999	11,234,565.00	-4.45%	10,734,565.00	0.00%	10,734,565.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,815,627.00	0.80%	3,846,331.00	0.36%	3,860,179.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,145,032.00)	0.00%	(2,145,032.00)	0.00%	(2,145,032.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(6,300,000.00)		(10,700,000.00)
11. Total (Sum lines B1 thru B10)		173,756,997.00	-0.34%	173,165,435.00	0.00%	173,163,418.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,897,092.00)		(53,573.00)		141,282.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,072,233.51		8,175,141.51		8,121,568.51
2. Ending Fund Balance (Sum lines C and D1)		8,175,141.51		8,121,568.51		8,262,850.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,966,000.00		7,938,000.00		8,072,000.00
2. Unassigned/Unappropriated	9790	95,141.51		69,568.51		76,850.51
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,175,141.51		8,121,568.51		8,262,850.51

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	7,966,000.00		7,938,000.00		8,072,000.00
c. Unassigned/Unappropriated	9790	95,141.51		69,568.51		76,850.51
(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)		8,061,141.51		8,007,568.51		8,148,850.51
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.						
B1d and B2d - Limited carryover funds from Title I will require expenditures from Title I to be shifted to LCFF Supplemental and Concentration funds to be maintained. B10d - Based on the current budget, a reduction of ongoing expenditures totaling \$6.3M will need to occur beginning in 2019-20, plus an additional reduction of ongoing expenditures totaling \$4.4M will need to occur in 2020-21.						

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	1,326,802.00	0.00%	1,326,802.00	0.00%	1,326,802.00
2. Federal Revenues	8100-8299	17,460,244.00	0.00%	17,460,244.00	0.00%	17,460,244.00
3. Other State Revenues	8300-8599	16,504,323.00	0.00%	16,504,323.00	0.00%	16,504,323.00
4. Other Local Revenues	8600-8799	14,545,082.00	-1.71%	14,296,723.00	0.00%	14,296,723.00
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	41,647,842.00	2.86%	42,840,340.00	11.22%	47,645,952.00
6. Total (Sum lines A1 thru A5c)		91,484,293.00	1.03%	92,428,432.00	5.20%	97,234,044.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,019,712.00		24,863,027.00
b. Step & Column Adjustment				400,315.00		397,808.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(557,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,019,712.00	-0.63%	24,863,027.00	1.60%	25,260,835.00
2. Classified Salaries						
a. Base Salaries				22,040,700.00		22,137,433.00
b. Step & Column Adjustment				396,733.00		398,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,000.00)		1,000,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,040,700.00	0.44%	22,137,433.00	6.32%	23,535,907.00
3. Employee Benefits	3000-3999	22,681,188.00	5.51%	23,930,780.00	6.31%	25,440,110.00
4. Books and Supplies	4000-4999	2,789,194.00	-3.59%	2,689,194.00	26.03%	3,389,194.00
5. Services and Other Operating Expenditures	5000-5999	18,015,568.00	-2.28%	17,604,568.00	4.54%	18,404,568.00
6. Capital Outlay	6000-6999	75,000.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,000.00	0.00%	40,000.00	0.00%	40,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,088,430.00	0.00%	1,088,430.00	0.00%	1,088,430.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		91,749,792.00	0.74%	92,428,432.00	5.20%	97,234,044.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(265,499.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,326,713.87		6,061,214.87		6,061,214.87
2. Ending Fund Balance (Sum lines C and D1)		6,061,214.87		6,061,214.87		6,061,214.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,061,214.87		6,061,214.87		6,061,214.87
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,061,214.87		6,061,214.87		6,061,214.87

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.						
B1d and B2d - Limited carryover funds from Title I will require expenditures from Title I to be shifted to LCFF Supplemental and Concentration funds to be maintained. Other adjustments in 2019-20 are due to carryover funds expected to be fully utilized by the end of 2018-19. In 2020-21, an increase in classified staffing is projected to meet the minimum Restricted Routine Maintenance spending level of 3% of the General Fund budget.						

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	203,552,061.00	2.81%	209,265,610.00	2.39%	214,264,060.00
2. Federal Revenues	8100-8299	17,535,244.00	0.00%	17,535,244.00	0.00%	17,535,244.00
3. Other State Revenues	8300-8599	23,852,403.00	-13.71%	20,583,309.00	0.00%	20,583,309.00
4. Other Local Revenues	8600-8799	18,404,490.00	-1.35%	18,156,131.00	0.00%	18,156,131.00
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)		263,344,198.00	0.83%	265,540,294.00	1.88%	270,538,744.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				125,002,305.00		126,570,341.00
b. Step & Column Adjustment				2,000,036.00		2,025,125.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(432,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,002,305.00	1.25%	126,570,341.00	1.60%	128,595,466.00
2. Classified Salaries						
a. Base Salaries				48,714,965.00		49,566,835.00
b. Step & Column Adjustment				876,870.00		892,203.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,000.00)		1,000,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,714,965.00	1.75%	49,566,835.00	3.82%	51,459,038.00
3. Employee Benefits	3000-3999	53,459,726.00	9.25%	58,407,194.00	6.46%	62,179,613.00
4. Books and Supplies	4000-4999	6,064,635.00	-1.65%	5,964,635.00	11.74%	6,664,635.00
5. Services and Other Operating Expenditures	5000-5999	29,250,133.00	-3.11%	28,339,133.00	2.82%	29,139,133.00
6. Capital Outlay	6000-6999	81,000.00	0.00%	81,000.00	0.00%	81,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,855,627.00	0.80%	3,886,331.00	0.36%	3,900,179.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,056,602.00)	0.00%	(1,056,602.00)	0.00%	(1,056,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(6,300,000.00)		(10,700,000.00)
11. Total (Sum lines B1 thru B10)		265,506,789.00	0.03%	265,593,867.00	1.81%	270,397,462.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,162,591.00)		(53,573.00)		141,282.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,398,947.38		14,236,356.38		14,182,783.38
2. Ending Fund Balance (Sum lines C and D1)		14,236,356.38		14,182,783.38		14,324,065.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
b. Restricted	9740	6,061,214.87		6,061,214.87		6,061,214.87
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,966,000.00		7,938,000.00		8,072,000.00
2. Unassigned/Unappropriated	9790	95,141.51		69,568.51		76,850.51
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,236,356.38		14,182,783.38		14,324,065.38

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	7,966,000.00		7,938,000.00		8,072,000.00
c. Unassigned/Unappropriated	9790	95,141.51		69,568.51		76,850.51
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,061,141.51		8,007,568.51		8,148,850.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.04%		3.01%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		19,194.33		19,129.37		19,063.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		265,506,789.00		265,593,867.00		270,397,462.00
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)		265,506,789.00		265,593,867.00		270,397,462.00
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)		7,965,203.67		7,967,816.01		8,111,923.86
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)		7,965,203.67		7,967,816.01		8,111,923.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OTHER SACS FORMS

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			15,452,617.00	8,587,839.00	12,024,129.00	17,930,381.00	10,985,952.00	9,087,572.00	33,589,358.00	28,114,289.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,308,156.00	5,912,534.00	16,832,653.00	10,642,561.00	10,642,561.00	16,832,652.00	10,246,940.00	10,642,561.00
Property Taxes	8020-8079		206,929.00	1,891,771.00	1,603,207.00	0.00	413,731.00	16,713,050.00	3,366,015.00	2,027,823.00
Miscellaneous Funds	8080-8099		0.00	0.00	(954,112.00)	(461,142.00)	(386,956.00)	(424,049.00)	24,290.00	(424,049.00)
Federal Revenue	8100-8299		108,440.00	513,261.00	1,598,483.00	1,090,078.00	1,049,590.00	1,310,398.00	443,580.00	137,371.00
Other State Revenue	8300-8599		9,636.00	9,636.00	753,359.00	920,603.00	1,391,003.00	2,348,334.00	17,346.00	961,606.00
Other Local Revenue	8600-8799		507,351.00	748,716.00	878,484.00	823,977.00	1,351,987.00	2,944,285.00	1,373,361.00	1,940,710.00
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			7,140,512.00	9,075,918.00	20,712,074.00	13,016,077.00	14,461,916.00	39,724,670.00	15,471,532.00	15,286,022.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,077,544.00	2,443,950.00	11,804,839.00	12,130,455.00	12,130,455.00	42,025.00	24,083,764.00	12,200,837.00
Classified Salaries	2000-2999		2,349,633.00	2,575,904.00	4,249,774.00	4,476,324.00	4,508,312.00	4,290,044.00	4,227,569.00	4,357,703.00
Employee Benefits	3000-3999		1,117,829.00	1,245,184.00	3,987,595.00	4,086,761.00	4,118,920.00	1,257,263.00	6,836,788.00	3,802,521.00
Books and Supplies	4000-4999		470,528.00	192,068.00	604,409.00	399,429.00	323,020.00	247,564.00	348,477.00	332,008.00
Services	5000-5999		349,528.00	720,724.00	1,167,938.00	3,475,475.00	2,079,783.00	1,423,662.00	1,882,330.00	1,562,404.00
Capital Outlay	6000-6599		0.00	0.00	4,078.00	324.00	265.00	6,656.00	1,458.00	54.00
Other Outgo	7000-7499		957.00	471,196.00	509,638.00	(78,195.00)	957.00	111,148.00	35,848.00	1,177,512.00
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			6,366,019.00	7,649,026.00	22,328,271.00	24,490,573.00	23,161,712.00	7,378,362.00	37,416,234.00	23,433,039.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	177,444.00	177,444.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	8,248,863.00	4,837,353.00	3,946,825.00	5,304,366.00	5,113,505.00	4,267,853.00	1,170,233.00	1,076,238.00
Due From Other Funds	9310	(254,000.00)	(254,000.00)	178,935.00	0.00	0.00	0.00	0.00	(282,000.00)	0.00
Stores	9320	0.00	0.00	3,152.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(370,882.00)	(370,882.00)	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	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(447,438.00)	7,801,425.00	5,019,440.00	3,946,825.00	5,304,366.00	5,113,505.00	4,267,853.00	888,233.00	1,076,238.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	159,769,570.00	15,300,745.00	2,331,572.00	(3,592,008.00)	771,792.00	(1,683,691.00)	2,786,607.00	(6,248,090.00)	1,575,849.00
Due To Other Funds	9610	0.00	0.00	675,825.00	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	0.00
Unearned Revenues	9650	139,951.00	139,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		159,909,521.00	15,440,696.00	3,007,397.00	(3,592,008.00)	771,792.00	(1,683,691.00)	2,786,607.00	(6,248,090.00)	1,575,849.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	(2,645.00)	(16,384.00)	(2,507.00)	4,220.00	(9,325,768.00)	9,333,310.00	(10,876.00)
TOTAL BALANCE SHEET ITEMS		(160,356,959.00)	(7,639,271.00)	2,009,398.00	7,522,449.00	4,530,067.00	6,801,416.00	(7,844,522.00)	16,469,633.00	(510,487.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,864,778.00)	3,436,290.00	5,906,252.00	(6,944,429.00)	(1,898,380.00)	24,501,786.00	(5,475,069.00)	(8,657,504.00)
F. ENDING CASH (A + E)			8,587,839.00	12,024,129.00	17,930,381.00	10,985,952.00	9,087,572.00	33,589,358.00	28,114,289.00	19,456,785.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		19,456,785.00	33,230,328.00	34,079,648.00	27,240,508.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,007,151.00	11,091,961.00	11,091,961.00	16,993,402.00	0.00	0.00	144,245,093.00	144,245,093.00
Property Taxes	8020-8079	14,888,402.00	8,408,516.00	2,427,592.00	(609,799.00)	12,514,016.00	0.00	63,851,253.00	63,851,253.00
Miscellaneous Funds	8080-8099	(943,815.00)	(471,907.00)	120,795.00	(890,171.00)	266,831.00	0.00	(4,544,285.00)	(4,544,285.00)
Federal Revenue	8100-8299	2,453,233.00	13,976.00	840,192.00	377,846.00	7,598,796.00	0.00	17,535,244.00	17,535,244.00
Other State Revenue	8300-8599	1,241,207.00	1,108,006.00	20,798.00	828,566.00	14,242,303.00	0.00	23,852,403.00	23,852,403.00
Other Local Revenue	8600-8799	1,174,381.00	2,402,874.00	2,317,739.00	389,498.00	1,551,127.00	0.00	18,404,490.00	18,404,490.00
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		35,820,559.00	22,553,426.00	16,819,077.00	17,089,342.00	36,173,073.00	0.00	263,344,198.00	263,344,198.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,103,475.00	12,108,343.00	12,150,478.00	11,645,594.00	80,546.00	0.00	125,002,305.00	125,002,305.00
Classified Salaries	2000-2999	4,366,057.00	4,330,328.00	4,528,125.00	3,327,292.00	1,127,900.00	0.00	48,714,965.00	48,714,965.00
Employee Benefits	3000-3999	3,709,427.00	3,949,047.00	3,773,863.00	3,752,395.00	11,822,133.00	0.00	53,459,726.00	53,459,726.00
Books and Supplies	4000-4999	380,640.00	343,262.00	783,671.00	220,192.00	1,419,367.00	0.00	6,064,635.00	6,064,635.00
Services	5000-5999	2,378,741.00	1,782,311.00	3,276,474.00	2,734,583.00	6,416,180.00	0.00	29,250,133.00	29,250,133.00
Capital Outlay	6000-6599	13,998.00	20,000.00	8,880.00	6,802.00	18,485.00	0.00	81,000.00	81,000.00
Other Outgo	7000-7499	79,555.00	237,033.00	0.00	253,376.00	0.00	0.00	2,799,025.00	2,799,025.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	135,000.00	0.00	135,000.00	135,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		23,031,893.00	22,770,324.00	24,521,491.00	21,940,234.00	21,019,611.00	0.00	265,506,789.00	265,506,789.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	177,444.00	
Accounts Receivable	9200-9299	0.00	16,726.00	0.00	0.00	0.00	0.00	33,981,962.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	(357,065.00)	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	3,152.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	(370,882.00)	
Other Current Assets	9340	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	
SUBTOTAL		0.00	16,726.00	0.00	0.00	0.00	0.00	33,434,611.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(997,914.00)	(1,049,592.00)	(863,274.00)	(4,052,277.00)	(20,456,151.00)	0.00	(16,176,432.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	675,825.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	139,951.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(997,914.00)	(1,049,592.00)	(863,274.00)	(4,052,277.00)	(20,456,151.00)	0.00	(15,360,656.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(13,037.00)	(100.00)	0.00	167,140.00	0.00	0.00	133,353.00	
TOTAL BALANCE SHEET ITEMS		984,877.00	1,066,218.00	863,274.00	4,219,417.00	20,456,151.00	0.00	48,928,620.00	
E. NET INCREASE/DECREASE (B - C + D)		13,773,543.00	849,320.00	(6,839,140.00)	(631,475.00)	35,609,613.00	0.00	46,766,029.00	(2,162,591.00)
F. ENDING CASH (A + E)		33,230,328.00	34,079,648.00	27,240,508.00	26,609,033.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								62,218,646.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		26,609,033.00	26,609,033.00	26,609,033.00	26,609,033.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,609,033.00	

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	122,666,677.84	301	247,634.86	303	122,419,042.98	305	3,258,788.45		307	119,160,254.53	309
2000 - Classified Salaries	47,279,614.76	311	183,873.71	313	47,095,741.05	315	6,698,421.13		317	40,397,319.92	319
3000 - Employee Benefits	46,649,975.69	321	1,070,069.57	323	45,579,906.12	325	2,134,041.81		327	43,445,864.31	329
4000 - Books, Supplies Equip Replace. (6500)	7,580,124.99	331	17,316.91	333	7,562,808.08	335	1,970,817.16		337	5,591,990.92	339
5000 - Services. . . & 7300 - Indirect Costs	30,782,736.41	341	574,199.88	343	30,208,536.53	345	16,691,644.63		347	13,516,891.90	349
TOTAL					252,866,034.76	365	TOTAL			222,112,321.58	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	96,425,878.49		375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,804,694.81		380
3. STRS.	3101 & 3102	21,557,885.77		382
4. PERS.	3201 & 3202	2,276,893.39		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,616,536.57		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,011,756.34		385
7. Unemployment Insurance.	3501 & 3502	56,524.51		390
8. Workers' Compensation Insurance.	3601 & 3602	2,305,426.87		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	501,157.87		
10. Other Benefits (EC 22310).	3901 & 3902	215,000.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		137,771,754.62		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		307,035.49		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,253,801.56		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		136,210,917.57		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.		61.33%		
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)	61.33%
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).	222,112,321.58
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	125,002,305.00	301	187,822.00	303	124,814,483.00	305	2,971,195.00		307	121,843,288.00	309
2000 - Classified Salaries	48,714,965.00	311	220,011.00	313	48,494,954.00	315	7,054,400.00		317	41,440,554.00	319
3000 - Employee Benefits	53,459,726.00	321	1,824,056.00	323	51,635,670.00	325	2,800,428.00		327	48,835,242.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,064,635.00	331	8,400.00	333	6,056,235.00	335	1,249,400.00		337	4,806,835.00	339
5000 - Services. . . & 7300 - Indirect Costs	28,193,531.00	341	521,281.00	343	27,672,250.00	345	14,935,918.00		347	12,736,332.00	349
TOTAL					258,673,592.00	365	TOTAL			229,662,251.00	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	98,109,204.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,224,055.00		380
3. STRS.	3101 & 3102	24,535,007.00		382
4. PERS.	3201 & 3202	3,238,385.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,767,677.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,131,303.00		385
7. Unemployment Insurance.	3501 & 3502	58,223.00		390
8. Workers' Compensation Insurance.	3601 & 3602	2,312,577.00		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	705,022.00		
10. Other Benefits (EC 22310).	3901 & 3902	450,000.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		144,531,453.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		268,290.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,670,164.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		142,592,999.00		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.		62.09%		
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)	62.09%
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).	229,662,251.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	260,408,092.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,187,153.61
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	19,803.83
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,020,442.19
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	923,495.30
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,017.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,502,609.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,168,372.77
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				239,886,702.62

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)		19,406.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,361.18
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.)	233,950,063.52	11,893.54
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)	233,950,063.52	11,893.54
B. Required effort (Line A.2 times 90%)	210,555,057.17	10,704.19
C. Current year expenditures (Line I.E and Line II.B)	239,886,702.62	12,361.18
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) 7,755,365.08
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) 207,877,878.20

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) 3.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,522,180.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,165,073.77
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	81,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	2,200.00
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)	798,421.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,569,475.91
9. Carry-Forward Adjustment (Part IV, Line F)	(202,846.41)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,366,629.50

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,285,943.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,524,727.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,062,926.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	756,600.47
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,803.83
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)	1,104,783.46
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)	47,597.00
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)	220,642.36
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)	20,606,986.70
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,353,372.45
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,620,654.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,166,880.05
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)	244,770,918.12

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)	5.14%
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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)	5.05%
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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)	<u>12,569,475.91</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>896,312.66</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.75%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.89%) times Part III, Line B18); zero if positive	<u>(608,539.22)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(608,539.22)</u>
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:	<u>4.89%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-304,269.61) is applied to the current year calculation and the remainder (\$-304,269.61) is deferred to one or more future years:	<u>5.01%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-202,846.41) is applied to the current year calculation and the remainder (\$-405,692.81) is deferred to one or more future years:	<u>5.05%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(202,846.41)</u>

Approved indirect cost rate: 5.75%
Highest rate used in any program: 5.89%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,951,518.70	281,026.40	5.68%
01	3060	329,235.30	18,931.04	5.75%
01	3110	160,795.89	9,245.77	5.75%
01	3310	2,784,829.83	160,509.17	5.76%
01	3312	501,880.85	28,858.15	5.75%
01	3315	140,172.10	8,059.90	5.75%
01	3318	24,736.64	1,422.36	5.75%
01	3320	400,442.88	23,107.12	5.77%
01	3332	70,917.26	4,077.74	5.75%
01	3385	102,978.72	5,921.28	5.75%
01	3550	128,008.30	6,253.65	4.89%
01	4035	749,258.54	43,347.00	5.79%
01	4050	21,981.57	1,263.94	5.75%
01	4124	4,563,465.46	244,423.32	5.36%
01	4201	79,568.80	4,575.20	5.75%
01	4203	658,724.30	13,276.70	2.02%
01	5810	301,372.42	8,498.15	2.82%
01	6010	3,314,327.38	165,716.37	5.00%
01	6264	192,302.10	11,057.37	5.75%
01	7085	541,669.41	31,888.26	5.89%
01	7220	70,638.30	4,061.70	5.75%
01	7338	336,583.38	19,353.55	5.75%
01	8150	4,758,609.87	273,126.40	5.74%
01	9010	6,530,950.45	14,356.70	0.22%
11	5610	345,892.00	19,889.00	5.75%
11	6391	1,711,086.52	98,387.48	5.75%
11	9010	168,308.00	4,894.00	2.91%
12	5025	993,170.68	57,107.32	5.75%
12	6105	3,422,509.20	196,794.80	5.75%
13	5310	8,149,417.75	429,865.68	5.27%
13	5320	1,632,740.04	85,718.85	5.25%
13	5330	269,690.00	14,159.00	5.25%
13	5340	105,000.00	5,512.50	5.25%
13	9010	10,032.26	527.00	5.25%

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	888,698.12		0.00	888,698.12
2. State Lottery Revenue	8560	3,294,172.48		1,152,675.64	4,446,848.12
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)		4,182,870.60	0.00	1,152,675.64	5,335,546.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,482,752.90			2,482,752.90
2. Classified Salaries	2000-2999	169,526.00			169,526.00
3. Employee Benefits	3000-3999	535,774.70			535,774.70
4. Books and Supplies	4000-4999	1,500.00		952,675.64	954,175.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	818,800.00			818,800.00
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				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,008,353.60	0.00	952,675.64	4,961,029.24
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	174,517.00	0.00	200,000.00	374,517.00
D. COMMENTS:					

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.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Authority
9800 Old Placerville Road, Sacramento, CA 95827

(☐) 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 20, 2018

For additional information on this certification, please contact:

Name: Allan Garde

Title: Assistant Superintendent of Business

Telephone: 510-784-2600

E-mail: agarde@husd.k12.ca.us

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	(5,904.83)	0.00	(942,651.76)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation							1,124,500.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,732.38	0.00	152,966.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	870,500.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,627.50	0.00	253,902.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	254,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	535,783.03	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	44.95	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					0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	5,904.83	(5,904.83)	942,651.76	(942,651.76)	135,000.00	135,000.00	1,124,500.00	1,124,500.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,128.00)	0.00	(1,056,602.00)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,500.00	0.00	141,200.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,628.00	0.00	463,902.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	451,500.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,128.00	(9,128.00)	1,056,602.00	(1,056,602.00)	135,000.00	135,000.00		

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	20,070	20,060		
Charter School				
Total ADA	20,070	20,060	0.0%	Met
Second Prior Year (2016-17)				
District Regular	19,834	19,816		
Charter School				
Total ADA	19,834	19,816	0.1%	Met
First Prior Year (2017-18)				
District Regular	19,795	19,415		
Charter School		0		
Total ADA	19,795	19,415	1.9%	Not Met
Budget Year (2018-19)				
District Regular	19,137			
Charter School	0			
Total ADA	19,137			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Review demographic study and analyze impacts of charter school enrollment.

- 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	20,996	20,947		
Charter School				
Total Enrollment	20,996	20,947	0.2%	Met
Second Prior Year (2016-17)				
District Regular	20,850	20,771		
Charter School				
Total Enrollment	20,850	20,771	0.4%	Met
First Prior Year (2017-18)				
District Regular	20,771	20,429		
Charter School				
Total Enrollment	20,771	20,429	1.6%	Not Met
Budget Year (2018-19)				
District Regular	20,193			
Charter School				
Total Enrollment	20,193			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Review demographic study and analyze impact of charter school enrollment.

- 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	19,929	20,947	
Charter School		0	
Total ADA/Enrollment	19,929	20,947	95.1%
Second Prior Year (2016-17)			
District Regular	19,795	20,771	
Charter School			
Total ADA/Enrollment	19,795	20,771	95.3%
First Prior Year (2017-18)			
District Regular	19,406	20,429	
Charter School	0		
Total ADA/Enrollment	19,406	20,429	95.0%
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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	19,194	20,193		
Charter School	0			
Total ADA/Enrollment	19,194	20,193	95.1%	Met
1st Subsequent Year (2019-20)				
District Regular	19,129	20,127		
Charter School				
Total ADA/Enrollment	19,129	20,127	95.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	19,063	20,060		
Charter School				
Total ADA/Enrollment	19,063	20,060	95.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		200,877,060.00	206,539,794.00	211,523,597.00

	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)	19,415.20	19,137.08	19,072.12	19,006.24
b. Prior Year ADA (Funded)		19,415.20	19,137.08	19,072.12
c. Difference (Step 1a minus Step 1b)		(278.12)	(64.96)	(65.88)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.43%	-0.34%	-0.35%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		193,479,306.00	200,877,060.00	206,539,794.00
b1. COLA percentage (if district is at target)		2.71%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		5,243,289.19	5,162,540.44	5,514,612.50
c. Gap Funding (if district is not at target)		4,425,277.00	0.00	0.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		9,668,566.19	5,162,540.44	5,514,612.50
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		5.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.57%	2.23%	2.32%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.57% to 4.57%	1.23% to 3.23%	1.32% to 3.32%

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)	63,851,253.00	63,851,253.00	63,851,253.00	63,851,253.00
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)	199,640,313.00	208,096,346.00	212,410,881.00	217,394,684.00
District's Projected Change in LCFF Revenue:		4.24%	2.07%	2.35%
LCFF Revenue Standard:		2.57% to 4.57%	1.23% to 3.23%	1.32% to 3.32%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	139,529,155.97	157,237,724.70	88.7%
Second Prior Year (2016-17)	147,550,514.28	165,678,137.24	89.1%
First Prior Year (2017-18)	150,339,063.61	167,163,289.08	89.9%
Historical Average Ratio:			89.2%

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%
	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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)	157,435,396.00	173,621,997.00	90.7%	Met
1st Subsequent Year (2019-20)	163,613,130.00	173,030,435.00	94.6%	Not Met
2nd Subsequent Year (2020-21)	167,997,265.00	173,028,418.00	97.1%	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)

\$3.2M in unidentified ongoing expenditures and an additional \$6.2M in unidentified ongoing expenditures are needed for 2019/20 and 2020/21.

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):	3.57%	2.23%	2.32%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.43% to 13.57%	-7.77% to 12.23%	-7.68% to 12.32%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.43% to 8.57%	-2.77% to 7.23%	-2.68% to 7.32%

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)	17,908,130.97		
Budget Year (2018-19)	17,535,244.00	-2.08%	Yes
1st Subsequent Year (2019-20)	17,535,244.00	0.00%	No
2nd Subsequent Year (2020-21)	17,535,244.00	0.00%	No

Explanation:
(required if Yes)

One-time revenues

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	24,002,867.99		
Budget Year (2018-19)	23,852,403.00	-0.63%	No
1st Subsequent Year (2019-20)	20,583,309.00	-13.71%	Yes
2nd Subsequent Year (2020-21)	20,583,309.00	0.00%	No

Explanation:
(required if Yes)

One-time mandated cost reimbursement projected for 2018/19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	20,628,216.62		
Budget Year (2018-19)	18,404,490.00	-10.78%	Yes
1st Subsequent Year (2019-20)	18,156,131.00	-1.35%	No
2nd Subsequent Year (2020-21)	18,156,131.00	0.00%	No

Explanation:
(required if Yes)

The reduction is related to one-time revenues such as Insurance proceeds, Donations, ASB, and a CPT grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	7,470,513.54		
Budget Year (2018-19)	6,064,635.00	-18.82%	Yes
1st Subsequent Year (2019-20)	5,964,635.00	-1.65%	No
2nd Subsequent Year (2020-21)	6,664,635.00	11.74%	Yes

Explanation:
(required if Yes)

Expenditures declined compared to the prior year due to one-time expenditures noted above. Expenditures increase in 2020/21 due to bringing Restricted Routine Maintenance up to the required 3% of expenditures.

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

First Prior Year (2017-18)	31,725,388.17		
Budget Year (2018-19)	29,250,133.00	-7.80%	Yes
1st Subsequent Year (2019-20)	28,339,133.00	-3.11%	Yes
2nd Subsequent Year (2020-21)	29,139,133.00	2.82%	No

Explanation:
(required if Yes)

Contracts and other services have been reduced. Some site/department budgets may be reallocated between object codes to address unanticipated needs.

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)	62,539,215.58		
Budget Year (2018-19)	59,792,137.00	-4.39%	Met
1st Subsequent Year (2019-20)	56,274,684.00	-5.88%	Met
2nd Subsequent Year (2020-21)	56,274,684.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	39,195,901.71		
Budget Year (2018-19)	35,314,768.00	-9.90%	Not Met
1st Subsequent Year (2019-20)	34,303,768.00	-2.86%	Met
2nd Subsequent Year (2020-21)	35,803,768.00	4.37%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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)

Expenditures declined compared to the prior year due to one-time expenditures noted above. Expenditures increase in 2020/21 due to bringing Restricted Routine Maintenance up to the required 3% of expenditures.

Explanation:

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

Contracts and other services have been reduced. Some site/department budgets may be reallocated between object codes to address unanticipated needs.

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: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

- 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?
 - 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)

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	265,506,789.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	265,506,789.00	7,965,203.67	5,275,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	265,506,789.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	265,506,789.00	7,965,203.67	3,802,038.81	3,802,038.81

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%
5,310,135.78	5,310,135.78

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
5,275,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,310,135.78

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

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

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

Expenditures in the General Fund include the Hayward Maintenance Assessment District tax assessment of \$1.3M contributing to the maintenance of the school district. Contribution will be increased at 1st Interim.

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)	7,270,517.99	12,628,563.61	7,820,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	480,352.85	0.00	2,136,942.03
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,750,870.84	12,628,563.61	9,956,942.03
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	242,762,925.51	263,085,333.40	260,408,092.78
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)	242,762,925.51	263,085,333.40	260,408,092.78
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.2%	4.8%	3.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	1.6%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	9,509,124.65	157,650,050.48	N/A	Met
Second Prior Year (2016-17)	(502,994.36)	165,814,431.25	0.3%	Met
First Prior Year (2017-18)	(3,054,716.66)	167,298,289.08	1.8%	Not Met
Budget Year (2018-19) (Information only)	(1,897,092.00)	173,756,997.00		

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)

Planned deficit spending in 2017/18 to spend down the ending fund balance.

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)	3,179,663.10	4,120,819.88	N/A	Met
Second Prior Year (2016-17)	12,478,865.69	13,629,944.53	N/A	Met
First Prior Year (2017-18)	13,192,433.14	13,126,950.17	0.5%	Met
Budget Year (2018-19) (Information only)	10,072,233.51			

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.)	19,194	19,129	19,063
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	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)	265,506,789.00	265,593,867.00	270,397,462.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	265,506,789.00	265,593,867.00	270,397,462.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,965,203.67	7,967,816.01	8,111,923.86
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)	7,965,203.67	7,967,816.01	8,111,923.86

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)	7,966,000.00	7,938,000.00	8,072,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	95,141.51	69,568.51	76,850.51
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	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)	8,061,141.51	8,007,568.51	8,148,850.51
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.04%	3.01%	3.01%
District's Reserve Standard (Section 10B, Line 7):	7,965,203.67	7,967,816.01	8,111,923.86
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?

Yes

- 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:

Reductions of \$3.2M and an additional \$6.2M are needed to maintain the State required 3% minimum reserve level. The one-time mandated cost reimbursement revenues received from the State impact the amount of these expenditures.

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)	(40,581,017.29)			
Budget Year (2018-19)	(41,727,503.00)	1,146,485.71	2.8%	Met
1st Subsequent Year (2019-20)	(42,615,337.00)	887,834.00	2.1%	Met
2nd Subsequent Year (2020-21)	(47,339,878.00)	4,724,541.00	11.1%	Not 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)	135,000.00			
Budget Year (2018-19)	135,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	135,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	135,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. 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)

The increase in unrestricted general fund contributions is due to meeting the required 3% contribution to Restricted Routine Maintenance in 2020/21.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	0	Fund 01	7438-7439	0
Certificates of Participation	14	Fund 25	7438-7439	13,450,000
General Obligation Bonds	26	Fund 51	7438-7439	417,257,620
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	1,600,000

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

QZAB - Bank of Marin		Fund 01	7438-7439	3,581,779
TOTAL:				435,889,399

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	39,862	0	0	0
Certificates of Participation	1,234,554	1,237,804	1,235,304	1,237,204
General Obligation Bonds	26,663,599	26,667,068	22,855,243	23,260,668
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB - Bank of Marin	937,324	417,776	448,480	462,328
Total Annual Payments:	28,875,339	28,322,648	24,539,027	24,960,200
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

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

The normal retirement benefit is earned after age 55 with a minimum of 10 years service in the District; payment of one-party Kaiser Basic medical premium until age 65, then the Kaiser Medical rate plus Medicare Part B premiums until the age of 70, then PERS minimum benefit only for life.
3 employees are grandfathered with lifetime payment of one-party Kaiser Basic medical premium.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

72,250,987.00

72,250,987.00

0.00

Actuarial

Jun 30, 2015

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)
10,030,660.00	10,030,660.00	10,030,660.00
2,965,519.00	3,717,887.00	3,717,887.00
3,400,000.00	3,400,000.00	3,400,000.00
410	410	410

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

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

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

Yes

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

The District is a member of the Schools Insurance Authority (SIA) Joint Powers Authority (JPA) for workers' compensation claims with a \$1,000,000 self insured retention (SIR); for property insurance with a \$100,000 SIR and for general liability with a \$750,000 SIR. The equity in each SIA program sustains a greater than 90% confidence level. SIA has recently renewed their accreditation status with California's Association of JPA's (CAJPA) and the Association of Governmental Risk Pools (AGRIP). SIA's overall funding confidence level as "superior" according to their accreditation standards of excellence. The District pays premiums to SIA on a semi-annual basis. The District does not maintain a self-insurance program. For 2018-19, the District's worker's compensation premium is set at 2.031% of gross payroll costs; liability premiums are approximately \$1.0M per year. Contributions shown below reflect these amounts.

3. Self-Insurance Liabilities

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

	0.00
	0.00

4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4,473,259.00	4,473,259.00	4,473,259.00
4,473,259.00	4,473,259.00	4,473,259.00

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Data must be entered for all years.

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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				

Data must be entered for all years.

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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)

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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)

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				

Data must be entered for all years.

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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**

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)

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. 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 20, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

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?

Yes

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

OTHER FUNDS

HAYWARD UNIFIED SCHOOL DISTRICT

2018-19 Budget Adoption

Budgeted Financial Activity: All Funds

Description	Adult Education Fund (11)	Child Development Fund (12)	Food Services Fund (13)	Measure I Building Fund (21)	Measure L Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)
REVENUES							
Total LCFF Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$902,095	\$1,105,229	\$7,945,000	\$0	\$0	\$0	\$2,012,516
Other State Revenues	\$2,150,234	\$3,848,117	\$480,500	\$0	\$0	\$0	\$66,900
Other Local Revenues	\$230,000	\$15,000	\$564,000	\$50,000	\$500,000	\$925,000	\$24,591,184
TOTAL - REVENUES	\$3,282,329	\$4,968,346	\$8,989,500	\$50,000	\$500,000	\$925,000	\$26,670,600
EXPENDITURES							
Certificated Salaries	\$937,669	\$1,544,267	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$949,134	\$1,272,871	\$4,174,467	\$30,908	\$246,841	\$0	\$0
Employee Benefits (All)	\$522,393	\$860,983	\$1,309,818	\$9,116	\$74,202	\$0	\$0
Books & Supplies	\$131,930	\$97,802	\$4,157,000	\$0	\$0	\$0	\$0
Other Operating Expenses (Services)	\$600,003	\$728,521	\$266,200	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$275,000	\$6,000,000	\$130,000,000	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$1,234,554	\$26,670,600
Direct Support/Indirect Costs	\$141,200	\$463,902	\$451,500	\$0	\$0	\$0	\$0
TOTAL - EXPENDITURES	\$3,282,329	\$4,968,346	\$10,633,985	\$6,040,024	\$130,321,043	\$1,234,554	\$26,670,600
EXCESS / (DEFICIENCY)	\$0	\$0	(\$1,644,485)	(\$5,990,024)	(\$129,821,043)	(\$309,554)	\$0
OTHER SOURCES/USES							
Transfers In	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0
Transfers (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Other Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions to Restricted Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - OTHER SOURCES/USES	\$0	\$0	\$135,000	\$0	\$0	\$0	\$0
FUND BALANCE INCREASE / (DECREASE)	\$0	\$0	(\$1,509,485)	(\$5,990,024)	(\$129,821,043)	(\$309,554)	\$0
FUND BALANCE							
Beginning Fund Balance	\$0	\$31,946	\$3,608,355	\$8,428,351	\$157,571,649	\$1,979,323	\$16,458,344
Ending Balance, June 30	\$0	\$31,946	\$2,098,870	\$2,438,327	\$27,750,606	\$1,669,769	\$16,458,344

ADULT EDUCATION

FUND 11

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,948.00	902,095.00	-10.8%
3) Other State Revenue		8300-8599	2,160,318.30	2,150,234.00	-0.5%
4) Other Local Revenue		8600-8799	342,662.76	230,000.00	-32.9%
5) TOTAL, REVENUES			3,513,929.06	3,282,329.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,033,599.97	937,669.00	-9.3%
2) Classified Salaries		2000-2999	957,127.11	949,134.00	-0.8%
3) Employee Benefits		3000-3999	522,453.50	522,393.00	0.0%
4) Books and Supplies		4000-4999	151,312.50	131,930.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	688,879.37	600,003.00	-12.9%
6) Capital Outlay		6000-6999	7,590.00	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	152,966.61	141,200.00	-7.7%
9) TOTAL, EXPENDITURES			3,513,929.06	3,282,329.00	-6.6%
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	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	(44,012.84)		
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	61,916.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,903.19		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	870,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			870,500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(852,596.81)		

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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,010,948.00	902,095.00	-10.8%
TOTAL, FEDERAL REVENUE			1,010,948.00	902,095.00	-10.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	306,546.30	300,000.00	-2.1%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,809,474.00	1,809,474.00	0.0%
All Other State Revenue	All Other	8590	44,298.00	40,760.00	-8.0%
TOTAL, OTHER STATE REVENUE			2,160,318.30	2,150,234.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	113,905.00	110,000.00	-3.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	228,757.76	120,000.00	-47.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			342,662.76	230,000.00	-32.9%
TOTAL, REVENUES			3,513,929.06	3,282,329.00	-6.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	719,455.49	598,074.00	-16.9%
Certificated Pupil Support Salaries		1200	59,939.03	61,687.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	49,766.24	77,908.00	56.5%
Other Certificated Salaries		1900	204,439.21	200,000.00	-2.2%
TOTAL, CERTIFICATED SALARIES			1,033,599.97	937,669.00	-9.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	111,959.62	96,074.00	-14.2%
Classified Support Salaries		2200	459,960.93	502,105.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	82,235.28	83,482.00	1.5%
Clerical, Technical and Office Salaries		2400	300,946.28	257,473.00	-14.4%
Other Classified Salaries		2900	2,025.00	10,000.00	393.8%
TOTAL, CLASSIFIED SALARIES			957,127.11	949,134.00	-0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	187,238.07	191,177.00	2.1%
PERS		3201-3202	149,358.40	171,500.00	14.8%
OASDI/Medicare/Alternative		3301-3302	89,022.57	86,035.00	-3.4%
Health and Welfare Benefits		3401-3402	18,355.87	14,452.00	-21.3%
Unemployment Insurance		3501-3502	996.87	935.00	-6.2%
Workers' Compensation		3601-3602	40,452.11	38,053.00	-5.9%
OPEB, Allocated		3701-3702	27,079.91	11,810.00	-56.4%
OPEB, Active Employees		3751-3752	9,949.70	8,431.00	-15.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,453.50	522,393.00	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	148,212.50	131,930.00	-11.0%
Noncapitalized Equipment		4400	3,100.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			151,312.50	131,930.00	-12.8%

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	17,368.52	6,000.00	-65.5%
Dues and Memberships		5300	2,323.87	1,000.00	-57.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	215,196.29	228,503.00	6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,820.00	1,500.00	-74.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,732.38	2,500.00	-8.5%
Professional/Consulting Services and Operating Expenditures		5800	430,367.92	347,000.00	-19.4%
Communications		5900	15,070.39	13,500.00	-10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			688,879.37	600,003.00	-12.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,590.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,590.00	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%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,966.61	141,200.00	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,966.61	141,200.00	-7.7%
TOTAL, EXPENDITURES			3,513,929.06	3,282,329.00	-6.6%

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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,948.00	902,095.00	-10.8%
3) Other State Revenue		8300-8599	2,160,318.30	2,150,234.00	-0.5%
4) Other Local Revenue		8600-8799	342,662.76	230,000.00	-32.9%
5) TOTAL, REVENUES			3,513,929.06	3,282,329.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,403,928.30	1,235,989.00	-12.0%
2) Instruction - Related Services	2000-2999		754,293.04	671,446.00	-11.0%
3) Pupil Services	3000-3999		497,025.11	413,956.00	-16.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		152,966.61	141,200.00	-7.7%
8) Plant Services	8000-8999		705,716.00	819,738.00	16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,513,929.06	3,282,329.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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	Function 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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

CHILD
DEVELOPMENT
FUND 12

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,039,278.00	1,105,229.00	6.3%
3) Other State Revenue		8300-8599	3,722,203.00	3,848,117.00	3.4%
4) Other Local Revenue		8600-8799	23,250.00	15,000.00	-35.5%
5) TOTAL, REVENUES			4,784,731.00	4,968,346.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,502,965.50	1,544,267.00	2.7%
2) Classified Salaries		2000-2999	1,309,758.12	1,272,871.00	-2.8%
3) Employee Benefits		3000-3999	797,136.14	860,983.00	8.0%
4) Books and Supplies		4000-4999	206,557.74	97,802.00	-52.7%
5) Services and Other Operating Expenditures		5000-5999	804,236.68	728,521.00	-9.4%
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	253,902.12	463,902.00	82.7%
9) TOTAL, EXPENDITURES			4,874,556.30	4,968,346.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,825.30)	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)			(89,825.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,771.30	31,946.00	-73.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,771.30	31,946.00	-73.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	31,946.00	-73.8%
2) Ending Balance, June 30 (E + F1e)			31,946.00	31,946.00	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	31,946.00	31,946.00	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	495,926.73		
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			495,926.73		
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	254,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			254,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			241,926.73		

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	1,039,278.00	1,105,229.00	6.3%
TOTAL, FEDERAL REVENUE			1,039,278.00	1,105,229.00	6.3%
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	3,616,804.00	3,746,217.00	3.6%
All Other State Revenue	All Other	8590	105,399.00	101,900.00	-3.3%
TOTAL, OTHER STATE REVENUE			3,722,203.00	3,848,117.00	3.4%
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	2,500.00	5,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	11,000.00	0.00	-100.0%
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	9,750.00	10,000.00	2.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,250.00	15,000.00	-35.5%
TOTAL, REVENUES			4,784,731.00	4,968,346.00	3.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,244,426.80	1,276,451.00	2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,538.70	267,816.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,502,965.50	1,544,267.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	969,446.68	919,884.00	-5.1%
Classified Support Salaries		2200	93,040.62	99,668.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	222,557.53	225,479.00	1.3%
Other Classified Salaries		2900	24,713.29	27,840.00	12.7%
TOTAL, CLASSIFIED SALARIES			1,309,758.12	1,272,871.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	298,726.69	327,472.00	9.6%
PERS		3201-3202	217,545.94	256,335.00	17.8%
OASDI/Medicare/Alternative		3301-3302	126,667.74	128,658.00	1.6%
Health and Welfare Benefits		3401-3402	38,112.54	37,817.00	-0.8%
Unemployment Insurance		3501-3502	1,413.15	1,404.00	-0.6%
Workers' Compensation		3601-3602	57,871.86	56,967.00	-1.6%
OPEB, Allocated		3701-3702	29,936.06	29,592.00	-1.1%
OPEB, Active Employees		3751-3752	26,862.16	22,738.00	-15.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			797,136.14	860,983.00	8.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	0.00	-100.0%
Materials and Supplies		4300	199,757.74	93,002.00	-53.4%
Noncapitalized Equipment		4400	4,800.00	4,800.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,557.74	97,802.00	-52.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,500.00	17,500.00	-5.4%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,988.74	43,200.00	-13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,900.00	1,900.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,627.50	1,628.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	724,883.67	656,955.00	-9.4%
Communications		5900	4,336.77	4,338.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			804,236.68	728,521.00	-9.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	253,902.12	463,902.00	82.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			253,902.12	463,902.00	82.7%
TOTAL, EXPENDITURES			4,874,556.30	4,968,346.00	1.9%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,039,278.00	1,105,229.00	6.3%
3) Other State Revenue		8300-8599	3,722,203.00	3,848,117.00	3.4%
4) Other Local Revenue		8600-8799	23,250.00	15,000.00	-35.5%
5) TOTAL, REVENUES			4,784,731.00	4,968,346.00	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,790,491.34	3,647,141.00	-3.8%
2) Instruction - Related Services	2000-2999		646,366.67	672,521.00	4.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		253,902.12	463,902.00	82.7%
8) Plant Services	8000-8999		183,796.17	184,782.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,874,556.30	4,968,346.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,825.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,825.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,771.30	31,946.00	-73.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,771.30	31,946.00	-73.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	31,946.00	-73.8%
2) Ending Balance, June 30 (E + F1e)			31,946.00	31,946.00	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	31,946.00	31,946.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	31,946.00	31,946.00
Total, Restricted Balance		31,946.00	31,946.00

**CAFETERIA SPECIAL
REVENUE
FUND 13**

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	8,006,050.00	7,945,000.00	-0.8%
3) Other State Revenue		8300-8599	498,612.12	480,500.00	-3.6%
4) Other Local Revenue		8600-8799	532,500.00	564,000.00	5.9%
5) TOTAL, REVENUES			9,037,162.12	8,989,500.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,373,904.27	4,174,467.00	-4.6%
3) Employee Benefits		3000-3999	1,125,553.07	1,309,818.00	16.4%
4) Books and Supplies		4000-4999	4,303,898.71	4,157,000.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	363,524.00	266,200.00	-26.8%
6) Capital Outlay		6000-6999	502,871.81	275,000.00	-45.3%
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	535,783.03	451,500.00	-15.7%
9) TOTAL, EXPENDITURES			11,205,534.89	10,633,985.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,168,372.77)	(1,644,485.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,033,372.77)	(1,509,485.00)	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,641,727.70	3,608,354.93	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,641,727.70	3,608,354.93	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,641,727.70	3,608,354.93	-36.0%
2) Ending Balance, June 30 (E + F1e)			3,608,354.93	2,098,869.93	-41.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	114,168.53	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	3,491,736.40	2,098,869.93	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	5,035,409.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,450.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	985,939.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	114,168.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,137,967.82		
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	317.56		
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			317.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,137,650.26		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,006,050.00	7,945,000.00	-0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,006,050.00	7,945,000.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	498,612.12	480,500.00	-3.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			498,612.12	480,500.00	-3.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	495,500.00	497,000.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,000.00	50,000.00	138.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,000.00	17,000.00	6.3%
TOTAL, OTHER LOCAL REVENUE			532,500.00	564,000.00	5.9%
TOTAL, REVENUES			9,037,162.12	8,989,500.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,492,372.70	3,359,838.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	652,679.36	585,403.00	-10.3%
Clerical, Technical and Office Salaries		2400	228,852.21	229,226.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,373,904.27	4,174,467.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	569,542.68	754,900.00	32.5%
OASDI/Medicare/Alternative		3301-3302	306,311.12	318,254.00	3.9%
Health and Welfare Benefits		3401-3402	59,952.84	68,543.00	14.3%
Unemployment Insurance		3501-3502	2,058.77	2,085.00	1.3%
Workers' Compensation		3601-3602	84,727.70	84,886.00	0.2%
OPEB, Allocated		3701-3702	55,207.99	41,417.00	-25.0%
OPEB, Active Employees		3751-3752	47,751.97	39,733.00	-16.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,125,553.07	1,309,818.00	16.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	557,352.02	392,000.00	-29.7%
Noncapitalized Equipment		4400	148,500.00	120,000.00	-19.2%
Food		4700	3,598,046.69	3,645,000.00	1.3%
TOTAL, BOOKS AND SUPPLIES			4,303,898.71	4,157,000.00	-3.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,500.00	16,000.00	3.2%
Dues and Memberships		5300	1,672.00	500.00	-70.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,652.00	92,200.00	-39.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	5,000.00	233.3%
Professional/Consulting Services and Operating Expenditures		5800	181,400.00	149,000.00	-17.9%
Communications		5900	10,300.00	3,500.00	-66.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363,524.00	266,200.00	-26.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	502,871.81	275,000.00	-45.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			502,871.81	275,000.00	-45.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	535,783.03	451,500.00	-15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			535,783.03	451,500.00	-15.7%
TOTAL, EXPENDITURES			11,205,534.89	10,633,985.00	-5.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	135,000.00	135,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	135,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,000.00	135,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,006,050.00	7,945,000.00	-0.8%
3) Other State Revenue		8300-8599	498,612.12	480,500.00	-3.6%
4) Other Local Revenue		8600-8799	532,500.00	564,000.00	5.9%
5) TOTAL, REVENUES			9,037,162.12	8,989,500.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,669,251.86	10,182,485.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		535,783.03	451,500.00	-15.7%
8) Plant Services	8000-8999		500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,205,534.89	10,633,985.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,168,372.77)	(1,644,485.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,033,372.77)	(1,509,485.00)	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,641,727.70	3,608,354.93	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,641,727.70	3,608,354.93	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,641,727.70	3,608,354.93	-36.0%
2) Ending Balance, June 30 (E + F1e)			3,608,354.93	2,098,869.93	-41.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	114,168.53	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	3,491,736.40	2,098,869.93	-39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	813,387.77	192,120.30
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,443,562.53	618,024.53
5330	Child Nutrition: Summer Food Service Program Operations	1,200,924.33	1,238,930.33
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	14,272.20	23,272.20
9010	Other Restricted Local	19,589.57	26,522.57
Total, Restricted Balance		3,491,736.40	2,098,869.93

BUILDING FUND

FUND 21

- Measure I
- Measure L

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	612,000.00	550,000.00	-10.1%
5) TOTAL, REVENUES			612,000.00	550,000.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	229,294.78	277,749.00	21.1%
3) Employee Benefits		3000-3999	61,733.48	83,318.00	35.0%
4) Books and Supplies		4000-4999	385,672.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	265,297.60	0.00	-100.0%
6) Capital Outlay		6000-6999	39,383,171.83	136,000,000.00	245.3%
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			40,325,169.77	136,361,067.00	238.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,713,169.77)	(135,811,067.00)	242.0%
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)			(39,713,169.77)	(135,811,067.00)	242.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,713,169.77	166,000,000.00	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,713,169.77	166,000,000.00	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	166,000,000.00	-19.3%
2) Ending Balance, June 30 (E + F1e)			166,000,000.00	30,188,933.00	-81.8%
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	166,000,000.00	30,188,933.00	-81.8%
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	176,274,411.68		
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			176,274,411.68		
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	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)			176,274,411.68		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	612,000.00	550,000.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			612,000.00	550,000.00	-10.1%
TOTAL, REVENUES			612,000.00	550,000.00	-10.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	169,693.08	216,283.00	27.5%
Clerical, Technical and Office Salaries		2400	59,601.70	61,466.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			229,294.78	277,749.00	21.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,951.69	51,289.00	55.6%
OASDI/Medicare/Alternative		3301-3302	17,910.12	20,964.00	17.1%
Health and Welfare Benefits		3401-3402	1,893.08	2,031.00	7.3%
Unemployment Insurance		3501-3502	117.65	137.00	16.4%
Workers' Compensation		3601-3602	4,778.56	4,769.00	-0.2%
OPEB, Allocated		3701-3702	2,733.48	2,943.00	7.7%
OPEB, Active Employees		3751-3752	1,348.90	1,185.00	-12.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,733.48	83,318.00	35.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,249.86	0.00	-100.0%
Noncapitalized Equipment		4400	311,422.22	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			385,672.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44.95	0.00	-100.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	261,252.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,297.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,321,634.39	1,000,000.00	-24.3%
Buildings and Improvements of Buildings		6200	37,966,867.40	133,500,000.00	251.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,670.04	1,500,000.00	1484.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,383,171.83	136,000,000.00	245.3%
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					
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			40,325,169.77	136,361,067.00	238.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	612,000.00	550,000.00	-10.1%
5) TOTAL, REVENUES			612,000.00	550,000.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,325,169.77	136,361,067.00	238.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,325,169.77	136,361,067.00	238.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,713,169.77)	(135,811,067.00)	242.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,713,169.77)	(135,811,067.00)	242.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,713,169.77	166,000,000.00	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,713,169.77	166,000,000.00	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	166,000,000.00	-19.3%
2) Ending Balance, June 30 (E + F1e)			166,000,000.00	30,188,933.00	-81.8%
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	166,000,000.00	30,188,933.00	-81.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	166,000,000.00	30,188,933.00
Total, Restricted Balance		166,000,000.00	30,188,933.00

CAPITAL FACILITIES

FUND 25

- Developer Fees
- Certificates of Participation
Payments

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	843,553.76	925,000.00	9.7%
5) TOTAL, REVENUES			843,553.76	925,000.00	9.7%
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	43,800.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,234,553.76	1,234,554.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,278,353.76	1,234,554.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(434,800.00)	(309,554.00)	-28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(434,800.00)	(309,554.00)	-28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,414,123.29	1,979,323.29	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,414,123.29	1,979,323.29	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	1,979,323.29	-18.0%
2) Ending Balance, June 30 (E + F1e)			1,979,323.29	1,669,769.29	-15.6%
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	1,979,323.29	1,669,769.29	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,867,673.49		
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	362,203.40		
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			2,229,876.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,229,876.89		

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	23,000.00	25,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	820,553.76	900,000.00	9.7%
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			843,553.76	925,000.00	9.7%
TOTAL, REVENUES			843,553.76	925,000.00	9.7%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	43,800.00	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			43,800.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	509,553.76	509,554.00	0.0%
Other Debt Service - Principal		7439	725,000.00	725,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,234,553.76	1,234,554.00	0.0%
TOTAL, EXPENDITURES			1,278,353.76	1,234,554.00	-3.4%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	843,553.76	925,000.00	9.7%
5) TOTAL, REVENUES			843,553.76	925,000.00	9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,800.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,234,553.76	1,234,554.00	0.0%
10) TOTAL, EXPENDITURES			1,278,353.76	1,234,554.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(434,800.00)	(309,554.00)	-28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(434,800.00)	(309,554.00)	-28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,414,123.29	1,979,323.29	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,414,123.29	1,979,323.29	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	1,979,323.29	-18.0%
2) Ending Balance, June 30 (E + F1e)			1,979,323.29	1,669,769.29	-15.6%
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	1,979,323.29	1,669,769.29	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	1,979,323.29	1,669,769.29
Total, Restricted Balance		1,979,323.29	1,669,769.29

**SPECIAL RESERVE
FOR
CAPITAL OUTLAY
FUND 40**

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	499,381.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,500.00	0.00	-100.0%
5) TOTAL, REVENUES			505,881.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,036,068.52	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			1,036,068.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(530,187.52)	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)			(530,187.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	530,187.52	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,187.52	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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			2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Resource Codes	Object Codes				
G. ASSETS					
1) Cash					
a) in County Treasury	9110		940,561.07		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		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			940,561.07		
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)			940,561.07		

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	499,381.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			499,381.00	0.00	-100.0%
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	6,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	0.00	-100.0%
TOTAL, REVENUES			505,881.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	408,371.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	499,381.00	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	128,315.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,036,068.52	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,036,068.52	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	499,381.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,500.00	0.00	-100.0%
5) TOTAL, REVENUES			505,881.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,036,068.52	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,036,068.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(530,187.52)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(530,187.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	530,187.52	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,187.52	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

BOND INTEREST AND
REDEMPTION
FUND 51

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,015,759.00	2,012,516.00	-0.2%
3) Other State Revenue		8300-8599	66,805.00	66,900.00	0.1%
4) Other Local Revenue		8600-8799	17,878,477.58	24,591,184.00	37.5%
5) TOTAL, REVENUES			19,961,041.58	26,670,600.00	33.6%
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	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	26,670,819.44	26,670,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,670,819.44	26,670,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,709,777.86)	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)			(6,709,777.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,168,121.61	16,458,343.75	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,168,121.61	16,458,343.75	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	16,458,343.75	-29.0%
2) Ending Balance, June 30 (E + F1e)			16,458,343.75	16,458,343.75	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	16,458,343.75	16,458,343.75	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	18,615,837.03		
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			18,615,837.03		
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)			18,615,837.03		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,015,759.00	2,012,516.00	-0.2%
TOTAL, FEDERAL REVENUE			2,015,759.00	2,012,516.00	-0.2%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	66,805.00	66,900.00	0.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,805.00	66,900.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	15,994,245.58	22,706,884.00	42.0%
Unsecured Roll		8612	957,500.00	957,500.00	0.0%
Prior Years' Taxes		8613	227,132.00	227,200.00	0.0%
Supplemental Taxes		8614	593,000.00	593,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	106,600.00	106,600.00	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			17,878,477.58	24,591,184.00	37.5%
TOTAL, REVENUES			19,961,041.58	26,670,600.00	33.6%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,658,600.30	5,040,700.00	-24.3%
Bond Interest and Other Service Charges		7434	20,012,219.14	21,629,900.00	8.1%
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)			26,670,819.44	26,670,600.00	0.0%
TOTAL, EXPENDITURES			26,670,819.44	26,670,600.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,015,759.00	2,012,516.00	-0.2%
3) Other State Revenue		8300-8599	66,805.00	66,900.00	0.1%
4) Other Local Revenue		8600-8799	17,878,477.58	24,591,184.00	37.5%
5) TOTAL, REVENUES			19,961,041.58	26,670,600.00	33.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,670,819.44	26,670,600.00	0.0%
10) TOTAL, EXPENDITURES			26,670,819.44	26,670,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,709,777.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,709,777.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,168,121.61	16,458,343.75	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,168,121.61	16,458,343.75	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	16,458,343.75	-29.0%
2) Ending Balance, June 30 (E + F1e)			16,458,343.75	16,458,343.75	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	16,458,343.75	16,458,343.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	16,458,343.75	16,458,343.75
Total, Restricted Balance		16,458,343.75	16,458,343.75

**GLOSSARY OF
COMMON
SCHOOL FINANCE
TERMS**

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test

CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education Unaudited Actuals
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG	Charter School Facility Grant
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTO	Compensatory Time Off
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel

EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund

LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MSA	Minimum State Aid
MTSS	Multi-Tiered Systems of Support
MYP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB	Public Employment Relations Board
PI	Program Improvement
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PRSP	Pension Rate Stabilization Plan
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association

QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program

SLIBG..... School and Library Improvement Block Grant
SMAA..... School-Based Medi-Cal Administrative Activities
SSPI..... State Superintendent of Public Instruction
SPSA..... Single Plan for Student Achievement
SSI/SSP..... Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR..... Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
SWD..... Students with Disabilities
SWP..... Schoolwide Program
TANF..... Temporary Assistance for Needy Families
TAS..... Targeted Assistance School
TIIG..... Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UPP..... Unduplicated Pupil Percentage