Las Virgenes Unified School District

Annual Budget 2018/19

Public Hearing June 12, 2018 * Updated for Adoption June 26, 2018









Buttercup Preschool
Bay Laurel Elementary School
Chaparral Elementary School
Lupin Hill Elementary School
Round Meadow Elementary School
Sumac Elementary School
White Oak Elementary School
Willow Elementary School
Yerba Buena Elementary School
Mariposa School of Global Education
A.C. Stelle Middle School
A.E. Wright Middle School
Lindero Canyon Middle School
Agoura High School
Calabasas High School



Las Virgenes Unified School District

Annual Budget
2018/19

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SUPERINTENDENT

MESSAGE FROM THE SUPERINTENDENT

The 2018/19 school year presents many opportunities for the Las Virgenes Unified School District (LVUSD). The Board of Education, leadership team, and staff are focused on the continued implementation of the Local Control and Accountability Plan (LCAP); the California State Standards (CASS); and the California Assessment of Student Performance and Progress (CAASP) state assessments. The whole child and student/staff safety continue to be a top priority for our schools. The broad context in which LVUSD manages its fiscal resources is set against a state backdrop of decreasing revenues and increasing state liabilities.

The Governor of California and State Legislature have almost tripled the required contribution from all school districts to the State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS). This increase consumes most new revenues that schools receive such that we are in effect going backwards financially. Given these significant financial headwinds, we have maintained our unwavering commitment to provide every one of our students with the highest quality education. We have worked closely with our associations and community to effectively manage our available resources.

The attached budget document represents a "living document" in that it is a spending plan based on the best information we have available at the time of adoption. Changes to the final state budget by the State Legislature and/or Governor at the time of adoption, as well as the final information on enrollment, local contributions, and future costs, will necessitate changes in our school district budget which as always, will be publicly discussed and reviewed during the upcoming year.

On behalf of the Board of Education and the nearly 1,100 team members, as well as the 11,300 students who attend our schools, thank you for your support.

Daniel Stepenosky, Ed.D.
Superintendent
Las Virgenes Unified School District
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Las Virgenes Unified School District
2018-19 Budget

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Fiscal Year 2018-19 Budget Process

Much of the District's funding and costs are managed by two California state controlled mechanisms:

Local Control Funding Formula (LCFF)



Local Control Accountability Plan (LCAP)

Local Control Funding Formula (LCFF)

In 2013, California dramatically reformed the way it funds our public schools. LCFF established a funding system that provides school districts with base funding and additional funds based on how many low-income students, English learners, and foster youth they serve.



BASE GRANTS

Every student generates a base grant, which funds basic educational costs, such as teacher salaries, retirement costs, instructional materials, etc.



SUPPLEMENTAL GRANTS

Every student who **is low-income, learning English,** OR in **foster care** generates 20% more funding above the base grant.

These funds must be spent on increasing and improving services for these high-need student groups in order to improve their achievement.



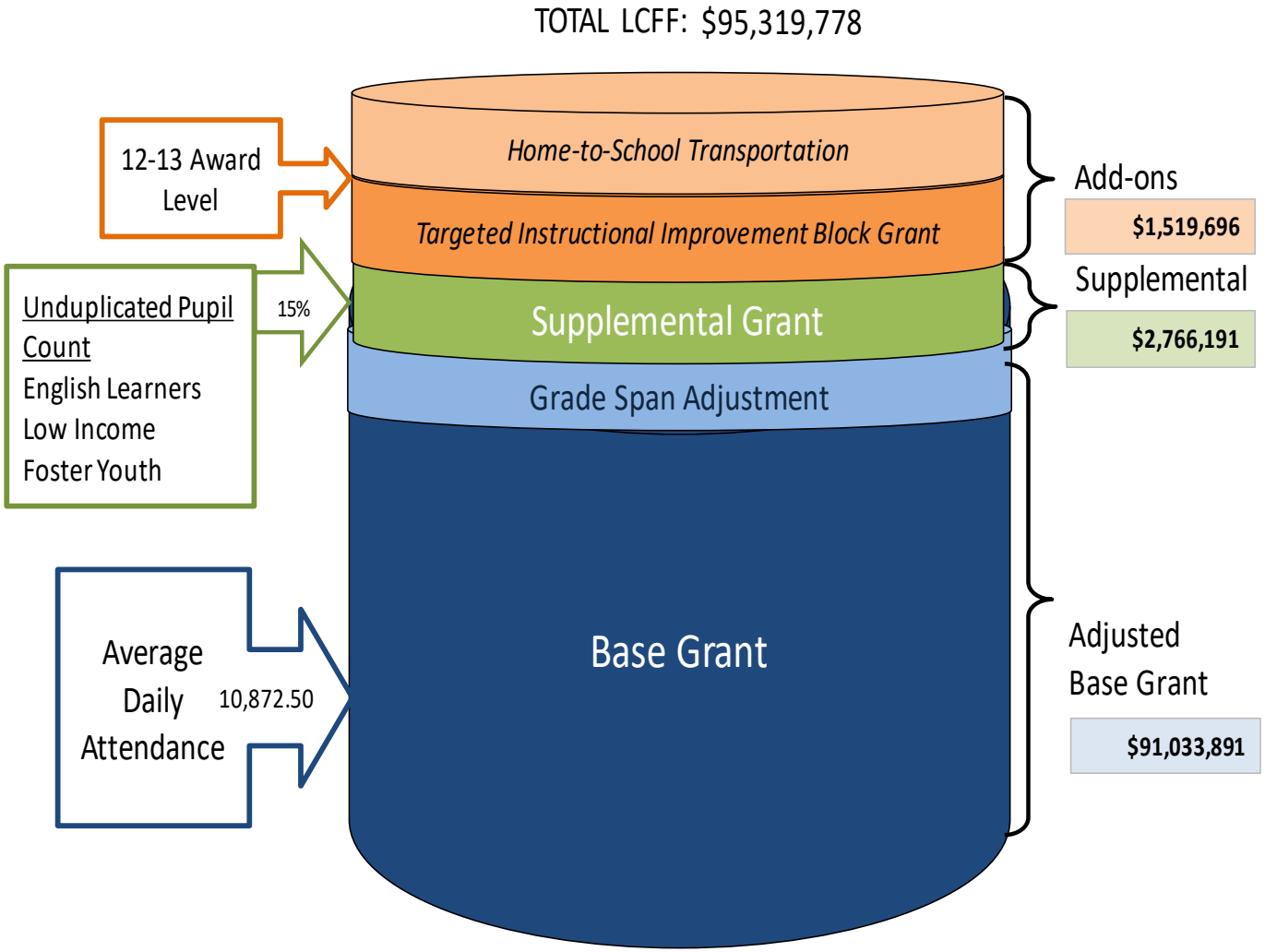
CONCENTRATION GRANTS

In districts where at least 55% of students are high-need, those high-need students above the 55% enrollment threshold generate an extra 50% of the base grant.

These funds must also be spent to increase or improve services for high-need students in order to improve their achievement.

Fiscal Year 2018-19 Revenues - LCFF

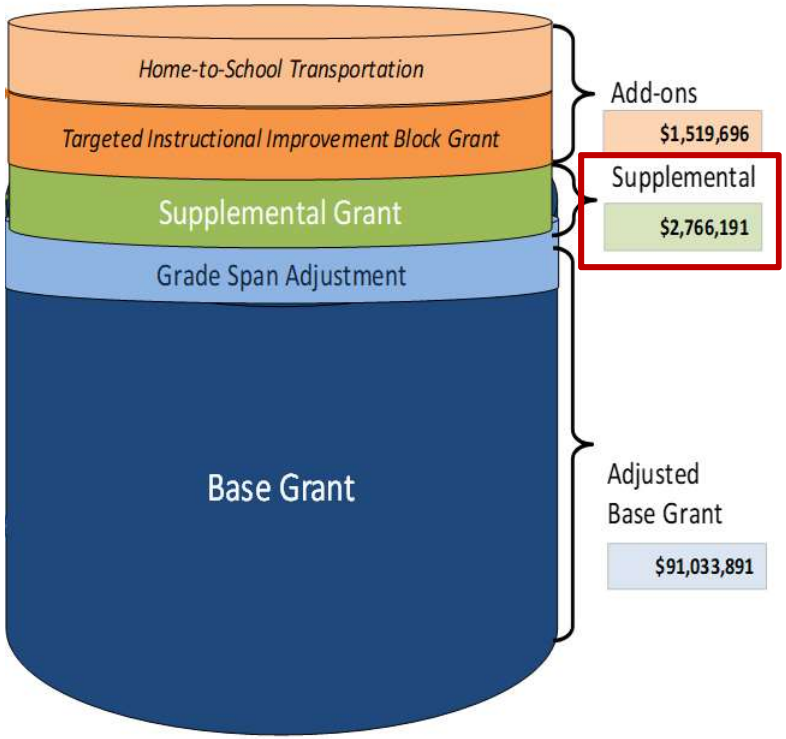
UPDATED



Fiscal Year 2018-19 Revenues – LCFF What If?

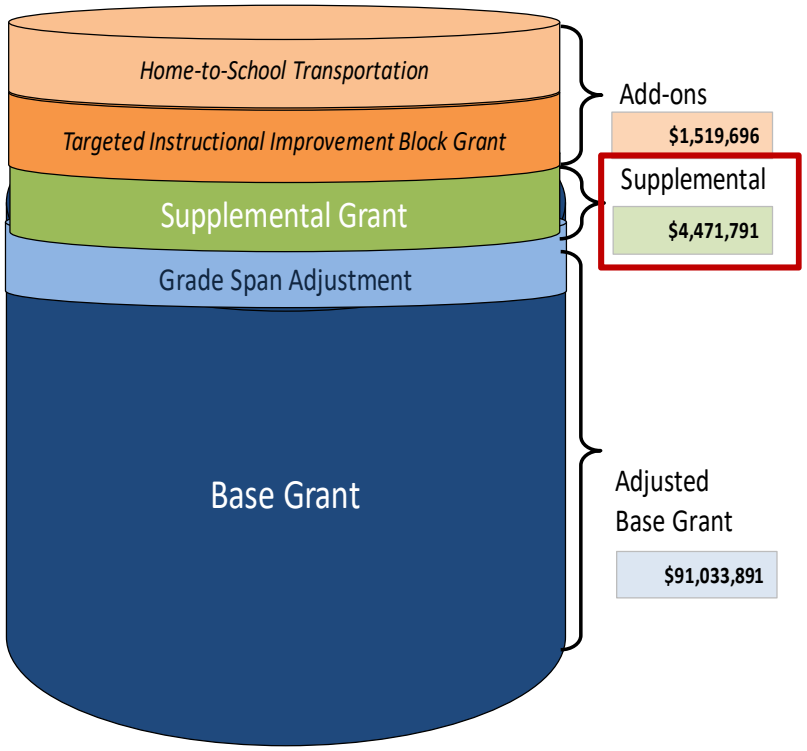
LVUSD 18-19 Budget

TOTAL LCFF: $95,319,778



If Special Ed was included in LCFF

TOTAL LCFF: $97,025,378



- If Special Education was included in the LCFF as part of the Supplemental Grant, LVUSD would receive an additional $1.7M

Fiscal Year 2018-19 Local Accountability Plan

	LCAP Goals
Goal 1	College & Career
Goal 2	Opportunity & Equity
Goal 3	Whole Child
Goal 4	Professional Capacity of Staff

Fiscal Year 2018-19 LCAP Budget Alignment

		Base Actions	Supplemental Actions	Federal Actions	Grant Actions	LCAP TOTALS
Goal 1	College/ Career	1,870,000	610,288	65,000		2,545,288
Goal 2	Opportunity/ Equity	163,600	1,570,903	962,552	20,000	2,717,055
Goal 3	Whole Child	1,200,000	560,000	30,000		1,790,000
Goal 4	Professional Capacity	96,071,397	25,000	157,301		96,253,698
	TOTAL	**99,304,997**	**2,766,191**	**1,214,853**	**20,000**	**103,306,041**

- The LCAP Actions do not reflect the entire LVUSD budget. For example, the following are not specified in the LCAP nor included in the LCAP Budget:
  - Basic operating overhead, including utilities and supplies
  - Cost of home-to-school transportation for both general and special education students
  - Non-public school placements & specialized services for the special needs students

Budget by LCAP Goal

Fiscal Year 2018-19 Revenue Development

LCFF

UPDATED

- The state continues to project final restoration of school district funding lost during the recession.

- The Governor's budget proposes funding levels at 100% of target (two years earlier than planned) and 3.48% modified COLA.

Other Revenues

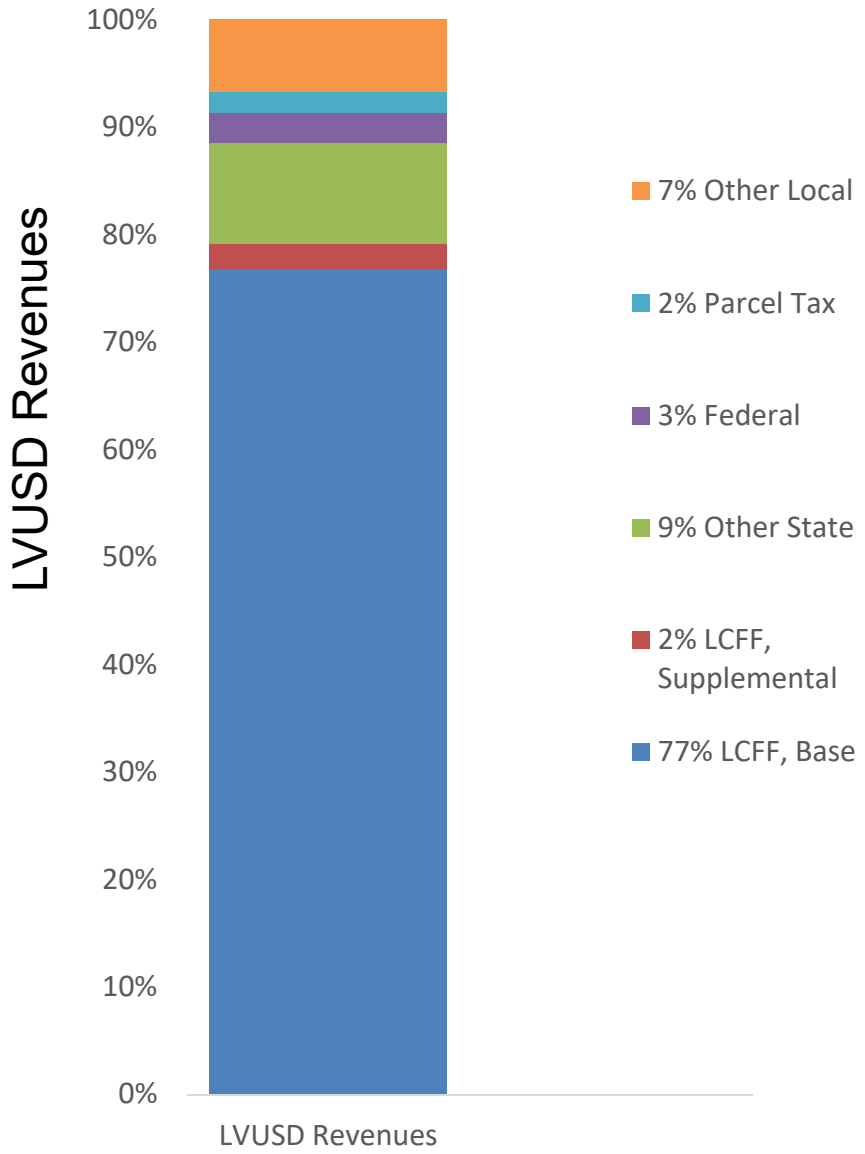
- One-Time Funding is included in the budget at $168 per ADA ($1.8M).

- The CTE Grant from the state is included, with state contributions reduced from $433k to $333k in its final grant year.

- Prop 39 CA Clean Energy award, Program Improvement Grant (Title I) and College Readiness Grant funds are currently not available for the proposed 2018-19 budget.

- Any new categorical or one-time funds will be folded into the 45 day revise.

Fiscal Year 2018-19 Revenues



UPDATED

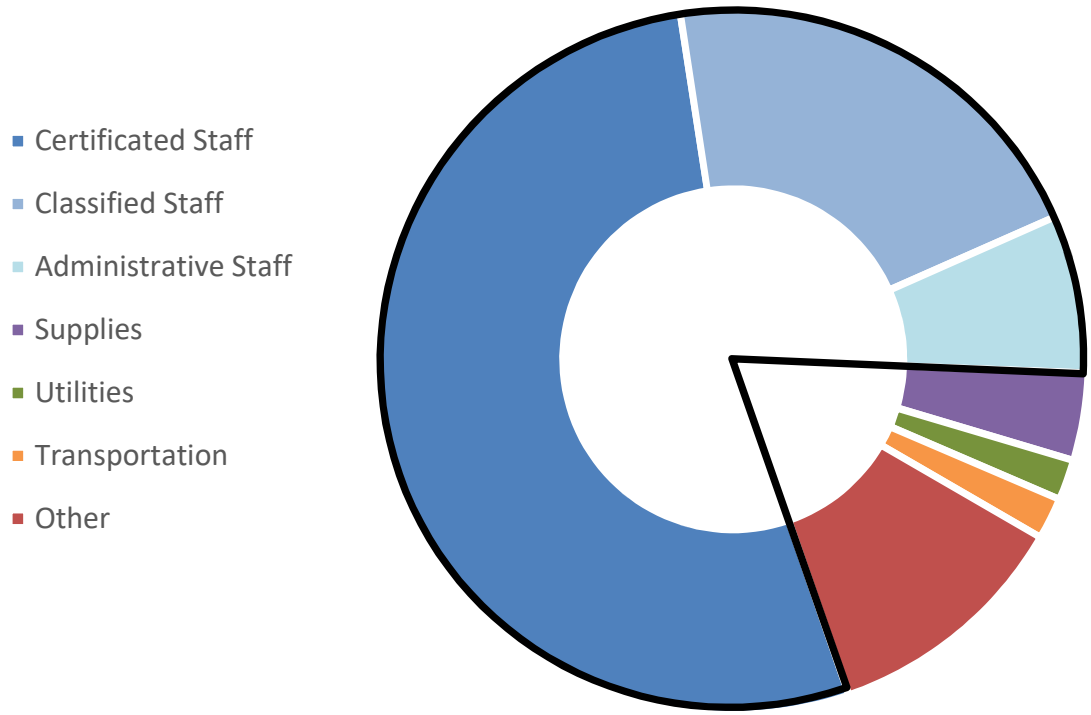
- 79% of budgeted revenues are from the State's Local Control Funding Formula (LCFF)
- Other State Restricted funds are mainly Special Education, Lottery, and one-time funds
- Federal funds are mainly Special Education, along with Title I, II and III
- Other Local Funds include Booster and Foundation Support, along with leases/rentals

Fiscal Year 2018-19 Expenditure Changes

- Budget Efficiencies, $1.0m
- Removed “one-time” staff development days on the 2017-18 certificated work calendar
- Increased required level of Supplemental services, $600k
- STRS & PERS increased $1.6m – burden shifted to districts
- Workers’ Comp & Health Insurance rate increased, $444k
- Books & Supplies decreased $464k – Science/Social Studies subject adoption lower than English Language Arts adoption
- Services increased $633k – Non-public school placements and even year election
- Capital reduced $0.8m due to Prop 39 not included in 18-19

Fiscal Year 2018-19 General Fund Expenses

It takes people to teach students…



82% of the budget is invested in personnel

Fiscal Year 2018-19 Budget Summary

UPDATED

	(#s in Millions)
LCFF Revenues	$95.3
Other Revenues	$24.7
Total Revenues	$120.0
Salaries & Benefits	$ 99.7
Other Expenses	$ 22.1
Total Expenses	$121.8
Net Decrease in Fund Balance	($ 1.8)

Fiscal Year 2018-19 Projected Fund Balance

UPDATED

	June 30, 2018 - Projection	June 30, 2019 - Projection
Restricted:		
Instructional Materials	$2,594k	$1,874k
Grant carryover	360k	153k
Subtotal	**2,954k**	**2,027k**
Unrestricted Non-Spendable:		
Unfunded Pension Increase Reserve	5,174k	4,215k
Warehouse Stores/Revolving Cash	200k	200k
Classified Vacation Accrual	700k	800k
Financial Software Upgrade	524k	524k
Program Carryovers	468k	469k
Early Retirement Incentive	273k	132k
Subtotal	**7,339k**	**6,340k**
Unrestricted Available:		
Minimum Reserve (3%)	3,620k	3,654k
Unappropriated	12,527k	12,625k
Subtotal	**16,147k**	**16,279k**

Ed Code 42127(a)(2)(B) Public Hearing

Statement of Reason

Substantiate the need for reserves that are higher than the minimum recommended reserve (3%)

The District's Fund Balance includes assigned, unassigned and un-appropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

- **Projected deficit spending in future years** from the burden of increasing STRS and PERS contributions requires an adequate reserve level to stabilize the district budget.
- The budget does not include any salary schedule increases, as **negotiations are open**, for the budget year.
- Cash flow concerns require the maintenance of an adequate ending fund balance, the most critical expenditure being **$9.0m in monthly payroll**.

Factors for Multi-Year Projections

UPDATED

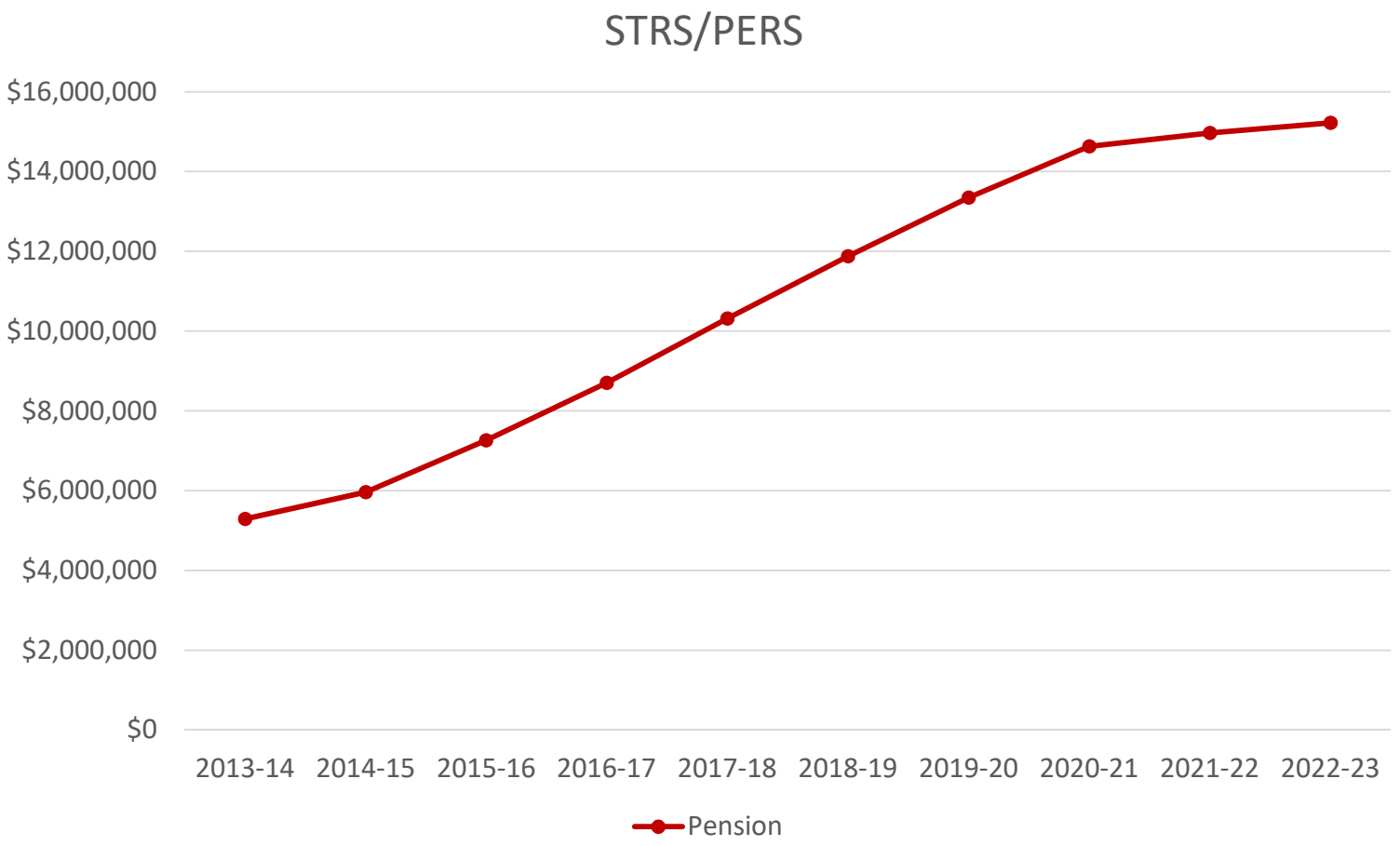
Assumptions	18/19	19/20	20/21
Enrollment Increase/(Decrease)	-1.54%	-0.50%	-0.50%
LCFF increase in average funding per ADA	6.76%	2.58%	2.49%
Certificated Step & Column Certificated Staffing due to enrollment change	1.25% (4.8 fte)	1.25% (1.0 fte)	1.25% (1.0 fte)
Classified Step & Column	0.25%	0.25%	0.25%
Salary Schedule Adjustments	Remove one-time 2 SDD	Not included	Not included
STRS Retirement District contribution as a % of salary *Rate increase from prior year*	$8.5M 16.28% *12.28%*	$9.5M 18.13% *11.4%*	$10.2M 19.10% *5.4%*
PERS Retirement District contribution as a % of salary *Rate increase from prior year*	$3.4M 18.06% *16.3%*	$3.9M 20.8% *15.2%*	$4.5M 23.5% *13.0%*
Budget Efficiencies	($1.0M)	TBD	TBD

Critical Factors Impacting Projections

UPDATED

- The community's overwhelming support for Measure E has secured $2.3m in annual funding for the next ten years.
- The state's ability to fund COLA increases in subsequent years. Current projections include optimistic funding models for the state's contribution to LCFF.
- One-Time funds are included in the 2018-19 budget ($1.8m).
- The ability of the District to manage declining enrollment by balancing expenses and revenues.
- The ability of the District to attract and retain staff in light of the disparate funding levels among districts with LCFF.
- The ability of the District to manage an increasingly litigious environment.
- The inability of the SELPA to fully fund the residential portion of the non-public school placements, $677k increase in cost versus current year.
- Statutory rate increases to state PERS/STRS retirement programs.

Annual District Pension Expense



* Statutory STRS rates level off in 2020-21

Deficit Management

Continued Three-Tier approach to managing the deficit

1) Planned reduction of reserves

2) Planned phase-in of additional budget efficiencies

3) Prudent management of any new funding

Timeline

- **June 15th** State Legislature must submit a budget to the Governor including any legislative proposals that both houses agree on
- **June 26th** LVUSD Budget Adoption
- **June 30th** Governor's Deadline, Signed Budget
- **August 14th** LVUSD Budget Revision to align with State Adopted Budget
- **December 4th** First Interim Budget Revision

Las Virgenes Unified School District
2018-19 Budget

Public Hearing: June 12, 2018

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Las Virgenes Unified School District

Annual Budget
2018/19

General Assumptions

Las Virgenes Unified
2018-2019 Budget
General Assumptions

General Fund Revenues

Attendance & Local Control Funding Formula (LCFF)

- District-wide enrollment for 2018-19 is projected at 11,131, which reflects a decrease of 1.54%. The state will fund the District's LCFF based on the better of current or prior year ADA.

- Average Daily Attendance (ADA) is based on co-hort enrollment trends, with an expected actual average attendance rate of 96%. This rate is an ambitious goal, yet in line with prior years. Actual ADA is projected at 10,694 (+12 students in county programs).

- Governor's current proposal funds 100% of the 2020-2021 state funding target, two years before the planned full implementation. The LCFF calculation includes a modified 3.48% projected Cost of Living Adjustment (COLA). Overall, the average funding per student in LVUSD is projected to increase 6.76%.

- The $8.8M Education Protection Act funds (EPA), also referred to as Prop 30 taxes, are a component of the LCFF calculation and are earmarked for teacher salaries.

Federal Revenues

- Title I funding is continuing for qualifying schools in 2018-2019 and is budgeted based on the reduced preliminary 2018-19 entitlement and includes $115k of projected carryover. The carryover is earmarked for an elementary summer reading program.

- Title II funding to support highly qualified teachers and principals and Title III funding to support English Language Learners' instruction are budgeted consistent with the current year entitlement.

- Special Education funding at the federal level is reduced $24k due to anticipated SELPA (Special Education Local Plan Agency) projections as a result of declining enrollment.

State Funding

- Special Education funding at the state level is based on budget information from the Ventura County SELPA. The SELPA allocates funds proportionately among its members based on expected ADA, with a projected decrease in LVUSD of $100k due to declining enrollment.

- Additionally, the SELPA will only be able to reimburse a portion of mental health and residential placement costs compared to 100% reimbursement in 2017-18. This results in an additional $677k estimated cost to the District.

State Funding (cont.)

- Lottery Revenues are calculated based on School Services estimates. The unrestricted portion is estimated at $146/ADA (total $1.6M), and the restricted portion of lottery funds (used to fund 1:1 student technology) is estimated at $48ADA (total of $0.5M).

- The District participates in the Mandate Block Grant, and is expecting to receive $450k in 2018-19. In 2017-18, the state provided additional funding for prior years' mandates as a $1.6M one-time grant intended for state standards implementation.

- The proposed 2018-19 budget includes unrestricted one-time funding proposed by the Governor of $168 per ADA ($1.8M). Any new categorical funds in the final state adoption will be updated in the 45 Day Revise Budget adjustment.

- The 2017-18 budget included $748k CA Clean Energy award funds and $100k Program Improvement Grant (Title I) funds that are not currently available for the proposed 2018-19 budget. Additionally, the Career Technical Education (CTE) grant matching funds reduced from $433k to $333k.

Other Local Revenues

- General Fund revenues include $2.3 million from the Measure E parcel tax renewal. The initial tax was approved by voters in March 2004 ($98 per parcel) and renewed in 2015, has generated consistent annual revenues. The revenue from this tax continues to be enhanced by donations solicited from out-of-district families. Expenditures from the tax are reviewed quarterly by the Citizen's Oversight Committee to ensure spending meets the requirements of the ballot measure.

- Revenues attributable to the direct support from our parent/faculty organizations & cities through our billable reimbursement program are projected at $3.1M. This program enables the outside organizations to cover the costs of specialty equipment, instructional assistants and specialists at the school sites.

- The District has ongoing lease agreements for some unused facilities and community rentals. Revenues for both leases and facility rentals total $2.2M in the budget year. Estimates reflect lower utilization from the summer school provider, which is mostly offset by an increase of rentals of the Performing Arts Education Centers.

- The State discontinued Redevelopment Agencies (RDA) a few years ago and the City of Agoura Hills has been working through the dissolution process. LVUSD is budgeting an expected $450k for the 2018-2019 school year, consistent with the prior year's allocation. The RDA funds will

continue to flow to the district as long as the city RDA has ongoing debt payments (which keeps the RDA active).

- ROP funds that previously went through Los Angeles County Office of Education (LACOE) have been discontinued. The program has been restructured as a restricted program grant, with our $333k CTE grant award included for the 2018-19 budget year. This is $100k less than received for the 2017-18 school year and the last anticipated grant award based on the current program.

Other Local Revenues (cont.)

- The District continues to offer approximately 30 spots for Foreign Exchange students to attend high school in the fall (some attending for a full year, some first semester only). These students pay tuition and are not reported in our state funding model. Total tuition budgeted is $178k.

- Parent contributions for bus transportation are budgeted at $222k and helps offset the cost of the program.

- The budget includes $91k of support from THE Foundation to help fund elementary counselors.

- Interest earnings are budgeted at $250k.

General Fund Expenditures

Certificated Salaries

- Step and Column increases are included in the budget. Step & Column costs are annual salary increases for teachers moving down "steps" on the salary schedule for each year of service, and moving over "columns" for completion of additional college units. This movement usually equates to a 1.5% – 4.5% salary increase for eligible teachers and is partly offset by retirements and lower cost replacement teachers. Additionally for 2018-19, certificated unit costs are reduced by reverting the certificated work calendar back to the 2016-17 calendar, which removes the two staff development days added as one-time incentives for the 2017-18 fiscal year.

- Reductions in staffing from the current year reflect consolidating staffing sections at the secondary and declining enrollment at the elementary, capturing attrition of a media specialist position, counselor and administrator on special assignment, in addition to reducing the planned contributions to instructional materials and deferred maintenance.

- Hourly certificated activity increased due to increased Supplemental required expenditures that will be used for after-hours talent development.

- Certificated Administrators have been decreased due to reflect eliminating an administrator on special assignment, partially offset by step & column and maternity coverage.

Classified Salaries

- Estimates for Classified Salaries are lower primarily due to removed optional staff development days offered as a one-time incentive in 2017-18.

- Step movement & longevity increases (salary increases based on years of service) for the classified unit are estimated at .25%, estimated at $25k.

Payroll Taxes and Benefits

- STRS (State certificated retirement program) contribution rates are statutorily scheduled to increase annually until 2020-21. The certificated salaries increase for 2018-19 reflects a rate increase from 14.43% to 16.28% of payroll at a cost increase of $991k.

- PERS (State classified retirement program) contribution rates are adjusted every year and are scheduled to increase annually over the next six years. 2018-19 reflects a rate increase from 15.531% to 18.062% of payroll at a cost increase of $567k.

- Workers' Compensation Insurance and Health insurance costs (employer portion) are projected to increase due to rate changes, $444k.

- Estimates for Payroll Taxes and Benefits increased based on staffing and step and column.

- The following statutory benefit rates are used in preparing the budget:

    - STRS 16.28%
    - PERS 18.062%
    - OASDI 6.20%
    - Medicare 1.45%
    - SUI 0.05%
    - W. Comp 3.00%

Books & Supplies

- Books and Supplies reflect a decrease of $464k due to Science and Social Studies (2018-19) projected adoption costs, which are lower than English Language Arts adoption (2017-18) costs. This change is partly offset by increased required Supplemental spend and maintenance supplies for security and safety measures. Additionally, the cost of the student 1:1 laptop program has stabilized with only ongoing refreshes at three grade levels on a go-forward basis.

Services & Other Operating Expenses

- Estimates for Services and Other Operating Expenses are increased $633k primarily due to higher non-public school residential placements, added election costs for even-year election, additional FUEL software licenses and safety audit improvements. These increases are partly offset by reduced Special Education transportation as a result of expanding the moderate/severe programs to all middle schools.

- Additional adjustments have been made for consumer price increase (CPI).

Capital Outlay

- 2017-18 included an additional $0.8M primarily related to LED lighting at sites through Prop 39 Energy funds that are not included in 2018-19. Although not currently included in the budget, the District is still pursuing opportunities for additional Prop 39 projects in 2018-19.

Transfers Out

- Transfers to Deferred Maintenance increased by $65k as part of the LCAP goal to return to 2007-08 funding levels. Original projections had initially reflected an increase of $115k, which was reduced as part of the budget efficiency efforts for the current year.

Contributions to Restricted Programs

- Management of the Special-Ed contribution remains a constant challenge and focus for the District. The District continues to refine programs through consistent identification procedures, along with bringing more services "in-house". Staff training continues to be a high priority, and the District is constantly reviewing programs and costs in an effort to provide the best services at a reasonable cost to the general fund budget. The District is optimistic regarding the current stabilization in key cost areas of the program.

2018-19 Budget: Contributions to Restricted Programs	
Arts for All, matching funds	10,000
Title II, III	34,227
Workability/TPP, matching funds	57,943
4/5 Science Program, (balance after Parcel Tax funding)	166,045
Career Technical Education, matching funds	814,067
Special Ed-Preschool	1,842,714
Special Ed – Transportation	1,433,649
Special Ed- Federal (Inst. Aids)	4,132,386
Special Ed- State	12,474,407
Routine Restricted Maintenance (State required allocation)	3,658,980
Annual Transfer for Instructional Materials, Future Adoptions	725,000
TOTAL	**25,349,418**

Las Virgenes Unified
2018-2019 Budget
General Assumptions

Other Funds

Child Nutrition Fund

Program costs are managed for the program to avoid encroachment on the General Fund. Participation and revenues are projected consistent with current year sales as well as continued participation in the online application for the Free & Reduced program. Expenditures are projected to increase due to employee benefit costs and hiring for open positions. Fund balances are reserved for repairs and capital improvements to cafeteria equipment, facilities and vehicles.

Deferred Maintenance Fund

The summer of 2018 has a number of sizeable maintenance projects scheduled for work, including paving/asphalt replacement at 6 sites, fencing at 4 sites, blinds and window tinting for safety measures at various sites, exterior painting at 2 sites, and new HVAC at the District Office. A long-term maintenance plan is critical to keep our aging facilities safe for learning. The district has set aside $160k as part of an annual set aside for turf replacement reserves.

Building Fund

2018-19 projects include Phase One and Two of the Lupin Hill multi-purpose room project as well as fencing projects at four elementary sites and a new voice over internet protocol (VOIP) communications system for the entire district.

Capital Facilities Fund

Developer Fees of $650k are budgeted based on average of collections over the last three years. Debt service (annual interest & principal) for the Certificates of Participation (C.O.P.) totaling $761k is budgeted for 2018-2019, with the balance covered by the carryover fund balance.

Self-Insurance Fund

Fund 67 is utilized to hold insurance related refunds and pay retrospective premiums.

2018-2019 Budget
Assumptions for Multi-Year Projection

	18/19	19/20	20/21
Increase in LCFF funding (average per ADA)	6.76%	2.58%	2.49%
Enrollment Increase/(Decrease)	(1.54%)	(0.50%)	(0.50%)
Certificated Step & Column Certificated Staffing	1.25% (4.8 FTE)	1.25% (1.0 FTE)	1.25% (1.0 FTE)
Classified Step & Column	0.25% for longevity increase	0.25% for longevity increase	0.25% for longevity increase
Salary Adjustments	Remove one-time addition of 2 days from the work calendar	Not included	Not included
Funded ADA (greater of the current or prior year's actuals)	10,873	10,706	10,652
STRS Retirement Cost District contribution as % of salary *Rate increase from prior year*	$8.5M 16.28% rate *12.8% incr.*	$9.5M 18.13% rate *11.4% incr.*	$10.2M 19.10% rate *5.4% incr.*
PERS Retirement Cost District contribution as % of salary *Rate increase from prior year*	$3.4M 18.06% rate *16.3% incr.*	$3.9M 20.8% rate *15.2% incr.*	$4.5M 23.5% rate *13.0% incr.*

LAS VIRGENES UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION FINANCIAL SUMMARY

Revenues:	**11/12 Actuals**	**12/13 Actuals**	**13/14 Actuals**	**14/15 Actuals**	**15/16 Actuals**	**16/17 Actuals**	**17/18 2nd Interim**	**18/19 Budget**
LCFF ADA Transfer (a)	1,664,051	1,483,178	1,757,301	1,796,413	2,168,626	2,276,702	2,261,667	2,366,489
PL 914142- Federal / ARRA	1,871,960	1,871,178	1,752,552	1,752,552	1,866,264	1,892,465	1,894,457	1,870,084
Master Plan	5,649,953	5,629,902	5,578,176	5,713,245	5,930,190	5,819,116	5,939,288	5,839,288
Prior Year -Supplemental Funding			628,439	-	-	-	-	-
State Mandated Settlement	110,309	43,636	-	-	-	-	-	-
SPED Transportation	164,190	163,877	163,877	163,877	163,877	163,877	163,877	163,877
Preschool Grants	161,413	138,710	109,781	112,848	128,086	160,374	160,374	125,325
Mental Health (Residential Reimbursement)		593,337	234,196	275,033	382,889	496,362	1,133,845	553,882
Preschool Tuition/Donations	216,460	272,901	281,190	270,000	381,549	394,862	425,000	445,000
Oak Park, DIS Services Reimbursement	111,963	114,454	114,971	114,971	114,277	128,440	115,000	115,000
Additional Grants/Other Reimbursements	64,632	354,511	222,646	-	309,588	385,573	366,186	366,186
Total Revenue:	**10,014,932**	**10,665,684**	**10,843,129**	**10,198,939**	**11,445,347**	**11,717,772**	**12,459,694**	**11,845,131**
Program Expenses:								
Preschool	1,751,619	1,744,877	1,701,849	1,777,536	2,230,180	2,208,873	2,300,876	2,500,917
Designated Instructional Services (DIS)	2,372,549	2,218,689	2,234,781	2,180,005	2,510,927	2,729,447	3,022,652	3,344,504
Specialized Academic Instruction (SAI)	9,643,567	11,263,472	10,052,509	10,374,655	10,798,507	11,778,428	13,073,332	13,620,901
Pupil Services	2,610,139	1,767,176	2,326,422	2,929,850	2,713,268	3,034,070	3,408,008	3,653,388
Summer School (inc.Transp)	412,824	395,650	439,363	398,127	544,409	394,665	421,874	429,155
Legal Expenses	356,853	363,377	522,387	345,000	272,292	229,608	625,000	625,000
Transportation - School Yr	1,146,664	1,265,149	1,329,402	1,358,161	1,346,469	1,322,848	1,303,161	1,123,161
Non Public Schools / Mental Health	831,470	593,338	234,196	301,021	453,888	712,679	1,701,462	1,889,898
Agencies/Mediated Agreements	377,399	559,520	602,947	809,552	660,367	428,391	1,150,000	1,150,000
Autism Therapy/Training	114,414	99,089	99,034	89,321	75,245	59,491	62,940	62,940
Other Services/Excess Cost	308,057	381,919	432,592	551,579	704,393	758,298	856,000	856,000
Total Expense:	**19,925,556**	**20,652,256**	**19,975,482**	**21,114,807**	**22,309,944**	**23,656,798**	**27,925,304**	**29,255,864**
GF Contribution	*9,910,624*	*9,986,572*	*9,132,353*	*10,915,868*	*10,864,596*	*11,939,026*	*15,465,610*	*17,410,733*
Indirect Cost Portion Incl. Above	579,884	611,649	588,103	589,500	719,596	651,032	741,921	844,024
Total General Fund Expenses	89,930,955	90,016,575	92,890,437	99,272,906	106,680,036	111,511,284	120,653,403	121,794,930
Special Ed as % of Total Expenses	22.16%	22.94%	21.50%	21.27%	20.91%	21.21%	23.15%	24.02%
Contrib. to SPED as % of Total Exp.	*11.02%*	*11.09%*	*9.83%*	*11.00%*	*10.18%*	*10.71%*	*12.82%*	*14.30%*

(a) State software no longer allows for LCFF funds to be transferred although this analysis includes the revenue.

6/7/2018

Las Virgenes Unified School District



Annual Budget
2018/19

Local Control and Accountability Plan
Budget Alignment

Fiscal Year 2018-19 Local Accountability Plan

LCAP Goals

Goal 1	College & Career
Goal 2	Opportunity & Equity
Goal 3	Whole Child
Goal 4	Professional Capacity of Staff

Fiscal Year 2018-19 LCAP Budget Alignment

		Base Actions	Supplemental Actions	Federal Actions	Grant Actions	LCAP TOTALS
Goal 1	College/ Career	1,845,000	635,288	65,000		2,545,288
Goal 2	Opportunity/ Equity	163,600	1,570,903	962,552	20,000	2,717,055
Goal 3	Whole Child	1,200,000	560,000	30,000		1,790,000
Goal 4	Professional Capacity	96,071,397	25,000	157,301		96,253,698
	TOTAL	99,304,997	2,766,191	1,214,853	20,000	103,306,041

- The LCAP Actions do not reflect the entire LVUSD budget. For example, the following are not specified in the LCAP nor included in the LCAP Budget:
  - Basic operating overhead, including utilities and supplies
  - Cost of home-to-school transportation for both general and special education students
  - Non-public school placements & specialized services for the special needs students

Budget by LCAP Goal

Las Virgenes Unified School District
2018-2021 LCAP Executive Summary-Finance

Focus Areas	Goal	2018 Actions	Budget Base Grant	Budget Supplemental Grant	Budget Federal Categorical	Budget State and Federal Grants
College and Career (CCR)	*LVUSD will support students with the curriculum, instruction, and intentional guidance to provide every opportunity for success in* ***College and Career.***	**Action # 1:** Increase High School Graduation Rates and College Eligibility **Action # 2**: Enhance Facility with College and Career Information for Families **Action # 3:** Adopt Innovative Instructional Resources **Action # 4:** Develop Alternative Learning programs that enhance post-high-school opportunities **Action # 5:** Develop a K-8 Counseling Plan and Implement 9-12 Plan **Action # 6:** Implement *Forward Learning Strategic Plan* **Action # 7:** Enhance the Quality and Quantity of Reading and Writing in K-8 **Action # 8:** Develop Mathematics Instructional Systems Involving Communicating Reasoning and Complex Problem Solving **Action # 9:** Systematize a Claim-Evidence-Reasoning Approach to Inquiry in STEAM subjects and Argument Writing in Humanities. **Action # 10:** Develop and Expand Business-School Partnerships to bring Career Expertise into Schools.	**CCR 1:** None **CCR 2:** $15,000 **CCR 3:** $900,000 **CCR 4:** $95,000 **CCR 5:** $10,000 **CCR 6:** $720,000 **CCR 7:** $85,000 **CCR 8:** $10,000 **CCR 9:** $10,000 **CCR 10:** None	**CCR 1:** None **CCR 2:** None **CCR 3:** $508,788 **CCR 4:** $106,500 **CCR 5:** None **CCR 6:** None **CCR 7:** $20,000 **CCR 8:** None **CCR 9:** None **CCR 10:** None	**CCR 1:** None **CCR 2:** None **CCR 3:** $30,000 **CCR 4:** None **CCR 5:** None **CCR 6:** None **CCR 7:** $15,000 **CCR 8:** $10,000 **CCR 9:** $10,000 **CCR 10:** None	**CCR 1:** None **CCR 2:** None **CCR 3:** None **CCR 4:** None **CCR 5:** None **CCR 6:** None **CCR 7:** None **CCR 8:** None **CCR 9:** None **CCR 10:** None
Opportunity and Equity (OE)	*LVUSD will provide regular assessment, monitoring, and intervention support to expose students to every school* ***Opportunity*** *possible.*	**Action # 1:** Develop and Implement 5th-6th and 8th-9th Bridge Programs **Action # 2:** Continue and Expand District-wide System of Academic Interventions **Action # 3:** Provide ongoing, systematic support for English Learners (EL) which includes access to pathways, and reduction of Long Term ELs. **Action # 4:** Implement PSAT in Grades 8 and 10 **Action # 5:** Provide Equitable Access to School Services for Students with Unique Needs **Action # 6:** Continue Deep Study and Professional Learning on Homework and Grading Practices **Action # 7:** Support Implementation of Equity-Based Programs	**OE 1:** None **OE 2:** None **OE 3:** None **OE 4:** $5,000 **OE 5:** $138,600 **OE 6:** $10,000 **OE 7:** $10,000	**OE 1:** None **OE 2:** $493,753 **OE 3:** $1,005,550 **OE 4:** None **OE 5:** $38,600 **OE 6:** None **OE 7:** $33,000	**OE 1:** $20,000 **OE 2:** $841,160 **OE 3**: $101,392 **OE 4:** None **OE 5:** None **OE 6:** None **OE 7:** None	**OE 1:** None **OE 2:** None **OE 3:** None **OE 4:** $20,000 **OE 5:** None **OE 6:** None **OE 7:** None
Whole Child (WC)	*LVUSD will cultivate the health, safety, and well- being of the* ***Whole Child*** *through curriculum, counseling, and positive learning spaces.*	**Action # 1:** Expand Student 360 Program with Tangible Applications to the Classroom and Full-Day Institutes **Action # 2:** Deploy and Implement Expanded Parent Education Options in Multiple Languages **Action # 3:** Expand Partnerships with Mental Health Organizations **Action # 4:** Expand Restorative Discipline Models District-Wide **Action # 5:** Maintain Safe and Accessible Facilities for All Students **Action # 6:** Expand Wellness Options and Education **Action # 7:** Develop a Mindset of Environmental Sustainability **Action # 8:** Develop Media Centers as Hubs of Student 360 and Literacy	**WC 1:** $250,000 **WC 2:** None **WC 3:** None **WC 4:** $10,000 **WC 5:** $915,000 **WC 6:** $10,000 **WC 7:** $15,000 **WC 8:** None	**WC 1:** $500,000 **WC 2:** $10,000 **WC 3:** None **WC 4:** None **WC 5:** None **WC 6:** None **WC 7:** None **WC 8:** $50,000	**WC 1:** None **WC 2:** None **WC 3:** None **WC 4:** None **WC 5:** $20,000 **WC 6:** $10,000 **WC 7:** None **WC 8:** None	**WC 1:** None **WC 2:** None **WC 3:** None **WC 4:** None **WC 5:** None **WC 6:** None **WC 7:** None **WC 8:** None
Professional Capacity (PC)	*LVUSD will build the* ***Professional Capacity*** *of our staff to prepare current and future teachers and leaders to best meet our students' diverse needs.*	**Action # 1:** Expand Center for Educational Excellence for Teacher/Leader Development Beyond District **Action # 2:** Develop and Deploy Robust Offering of Student-360 Aligned Talent Development **Action # 3:** Retain, Attract, and Support Highly Qualified Teachers and Other Staff with Competitive Salaries and Benefits.	**PC 1:** $123,800 **PC 2:** $25,000 **PC 3:** $95,922,597	**PC 1:** None **PC 2:** $25,000 **PC 3:** None	**PC 1:** $157,301 **PC 2:** None **PC 3:** None	**PC 1:** None **PC 2:** None **PC 3:** None

Las Virgenes Unified School District

Annual Budget
2018/19

State SACS
(Standard Account Code Structure)

Financial Reporting Software

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: 4111 Las Virgenes Rd, Calabasas, CA
Date: June 12, 2018

Public Hearing:

Place: 4111 Las Virgenes Rd, Calabasas
Date: June 12, 2018
Time:

Adoption Date: June 26, 2018

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

Contact person for additional information on the budget reports:

Name: Kristine Torres
Telephone: 818-878-5224

Title: Director of Finance & Accounting
E-mail: ktorres@lvusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 26, 2018

For additional information on this certification, please contact:

Name: Kristine Torres

Title: Director of Finance & Accounting

Telephone: 818-878-5224

E-mail: ktorres@lvusd.org

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	90,836,873.42	0.00	90,836,873.42	95,319,778.00	0.00	95,319,778.00	4.9%
2) Federal Revenue		8100-8299	0.00	3,900,762.00	3,900,762.00	0.00	3,394,687.00	3,394,687.00	-13.0%
3) Other State Revenue		8300-8599	3,734,945.58	8,943,365.00	12,678,310.58	3,893,759.00	7,350,842.00	11,244,601.00	-11.3%
4) Other Local Revenue		8600-8799	8,744,025.00	1,284,203.00	10,028,228.00	8,780,260.00	1,260,703.00	10,040,963.00	0.1%
5) TOTAL, REVENUES			103,315,844.00	14,128,330.00	117,444,174.00	107,993,797.00	12,006,232.00	120,000,029.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	43,136,537.00	10,489,351.00	53,625,888.00	42,371,443.00	10,864,866.00	53,236,309.00	-0.7%
2) Classified Salaries		2000-2999	12,201,231.00	7,933,618.00	20,134,849.00	12,762,917.00	7,277,817.00	20,040,734.00	-0.5%
3) Employee Benefits		3000-3999	17,739,605.00	6,631,978.00	24,371,583.00	19,392,362.00	6,999,304.00	26,391,666.00	8.3%
4) Books and Supplies		4000-4999	2,159,202.00	3,225,860.93	5,385,062.93	2,081,733.00	2,839,731.00	4,921,464.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	7,230,346.00	7,078,312.00	14,308,658.00	7,639,549.00	7,302,562.00	14,942,111.00	4.4%
6) Capital Outlay		6000-6999	192,325.00	760,729.00	953,054.00	172,325.00	116,961.00	289,286.00	-69.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	93,100.00	990,708.00	1,083,808.00	93,100.00	1,029,255.00	1,122,355.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(897,318.00)	837,818.00	(59,500.00)	(1,001,017.00)	937,023.00	(63,994.00)	7.6%
9) TOTAL, EXPENDITURES			81,855,028.00	37,948,374.93	119,803,402.93	83,512,412.00	37,367,519.00	120,879,931.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,460,816.00	(23,820,044.93)	(2,359,228.93)	24,481,385.00	(25,361,287.00)	(879,902.00)	-62.7%
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	0.00	850,000.00	850,000.00	0.00	915,000.00	915,000.00	7.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,088,775.00)	23,088,776.00	1.00	(25,349,418.00)	25,349,418.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,088,775.00)	22,238,776.00	(849,999.00)	(25,349,418.00)	24,434,418.00	(915,000.00)	7.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,627,959.00)	(1,581,268.93)	(3,209,227.93)	(868,033.00)	(926,869.00)	(1,794,902.00)	-44.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,114,216.04	4,534,812.51	29,649,028.55	23,486,257.04	2,953,543.58	26,439,800.62	-10.8%
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)			25,114,216.04	4,534,812.51	29,649,028.55	23,486,257.04	2,953,543.58	26,439,800.62	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,114,216.04	4,534,812.51	29,649,028.55	23,486,257.04	2,953,543.58	26,439,800.62	-10.8%
2) Ending Balance, June 30 (E + F1e)			23,486,257.04	2,953,543.58	26,439,800.62	22,618,224.04	2,026,674.58	24,644,898.62	-6.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,953,544.26	2,953,544.26	0.00	2,026,683.58	2,026,683.58	-31.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	6,215,263.00	0.00	6,215,263.00	5,215,554.00	0.00	5,215,554.00	-16.1%
PERS/STRS Retirement Increase	0000	9760				*4,215,265.00*		*4,215,265.00*	
Classified Vacation Accrual	0000	9760				*800,000.00*		*800,000.00*	
Early Retirement Incentive	0000	9760				*131,739.00*		*131,739.00*	
Parcel Tax Reserve	0000	9760				*68,550.00*		*68,550.00*	
PERS/STRS Retirement Increase	0000	9760	*5,173,513.00*		*5,173,513.00*				
Classified Vacation Accrual	0000	9760	*700,000.00*		*700,000.00*				
Early Retirement Incentive	0000	9760	*273,200.00*		*273,200.00*				
Parcel Tax Reserve	0000	9760	*68,550.00*		*68,550.00*				
d) Assigned									
Other Assignments		9780	924,000.00	0.00	924,000.00	924,000.00	0.00	924,000.00	0.0%
Financial Software Upgrade	0000	9780				*524,000.00*		*524,000.00*	
School Site Carryover	0000	9780				*400,000.00*		*400,000.00*	
Financial Software Upgrade	0000	9780	*524,000.00*		*524,000.00*				
School Site Carryover	0000	9780	*400,000.00*		*400,000.00*				
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	3,619,602.00	0.00	3,619,602.00	3,653,847.00	0.00	3,653,847.00	0.9%
Unassigned/Unappropriated Amount		9790	12,527,392.04	(0.68)	12,527,391.36	12,624,823.04	(9.00)	12,624,814.04	0.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	32,376,225.05	0.00	32,376,225.05	38,050,515.00	0.00	38,050,515.00	17.5%
Education Protection Account State Aid - Current Year		8012	10,377,193.00	0.00	10,377,193.00	8,810,552.00	0.00	8,810,552.00	-15.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	287,947.05	0.00	287,947.05	287,947.00	0.00	287,947.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	40,519,137.10	0.00	40,519,137.10	40,519,137.00	0.00	40,519,137.00	0.0%
Unsecured Roll Taxes		8042	1,453,718.08	0.00	1,453,718.08	1,453,718.00	0.00	1,453,718.00	0.0%
Prior Years' Taxes		8043	815,730.77	0.00	815,730.77	815,731.00	0.00	815,731.00	0.0%
Supplemental Taxes		8044	443,830.47	0.00	443,830.47	443,830.00	0.00	443,830.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,560,809.22	0.00	4,560,809.22	4,936,065.00	0.00	4,936,065.00	8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,282.68	0.00	2,282.68	2,283.00	0.00	2,283.00	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			90,836,873.42	0.00	90,836,873.42	95,319,778.00	0.00	95,319,778.00	4.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,836,873.42	0.00	90,836,873.42	95,319,778.00	0.00	95,319,778.00	4.9%
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	1,894,457.00	1,894,457.00	0.00	1,995,409.00	1,995,409.00	5.3%
Special Education Discretionary Grants		8182	0.00	160,374.00	160,374.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,234,244.00	1,234,244.00		946,661.00	946,661.00	-23.3%
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		157,301.00	157,301.00		157,301.00	157,301.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% 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		90,892.00	90,892.00		90,892.00	90,892.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		100,000.00	100,000.00		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		98,494.00	98,494.00		39,424.00	39,424.00	-60.0%
All Other Federal Revenue	All Other	8290	0.00	165,000.00	165,000.00	0.00	165,000.00	165,000.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,900,762.00	3,900,762.00	0.00	3,394,687.00	3,394,687.00	-13.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		5,939,288.00	5,939,288.00		5,839,288.00	5,839,288.00	-1.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,052,356.22	0.00	2,052,356.22	2,275,791.00	0.00	2,275,791.00	10.9%
Lottery - Unrestricted and Instructional Materials		8560	1,651,933.36	586,066.00	2,237,999.36	1,587,312.00	521,856.00	2,109,168.00	-5.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		748,350.00	748,350.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		433,333.00	433,333.00		333,333.00	333,333.00	-23.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,656.00	1,236,328.00	1,266,984.00	30,656.00	656,365.00	687,021.00	-45.8%
TOTAL, OTHER STATE REVENUE			3,734,945.58	8,943,365.00	12,678,310.58	3,893,759.00	7,350,842.00	11,244,601.00	-11.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% 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	2,263,000.00	0.00	2,263,000.00	2,263,000.00	0.00	2,263,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	400,000.00	400,000.00	0.00	450,000.00	450,000.00	12.5%
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	2,230,000.00	0.00	2,230,000.00	2,222,000.00	0.00	2,222,000.00	-0.4%
Interest		8660	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	208,075.00	0.00	208,075.00	177,625.00	0.00	177,625.00	-14.6%
Transportation Fees From Individuals		8675	222,000.00	0.00	222,000.00	222,000.00	0.00	222,000.00	0.0%
Interagency Services		8677	0.00	115,000.00	115,000.00	0.00	115,000.00	115,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,570,950.00	769,203.00	4,340,153.00	3,645,635.00	695,703.00	4,341,338.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,744,025.00	1,284,203.00	10,028,228.00	8,780,260.00	1,260,703.00	10,040,963.00	0.1%
TOTAL, REVENUES			103,315,844.00	14,128,330.00	117,444,174.00	107,993,797.00	12,006,232.00	120,000,029.00	2.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,980,565.00	8,116,215.72	45,096,780.72	36,260,329.00	8,325,235.00	44,585,564.00	-1.1%
Certificated Pupil Support Salaries		1200	2,457,573.00	1,678,894.56	4,136,467.56	2,445,806.00	1,814,938.00	4,260,744.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,680,050.00	631,525.61	4,311,575.61	3,644,845.00	639,693.00	4,284,538.00	-0.6%
Other Certificated Salaries		1900	18,349.00	62,715.11	81,064.11	20,463.00	85,000.00	105,463.00	30.1%
TOTAL, CERTIFICATED SALARIES			43,136,537.00	10,489,351.00	53,625,888.00	42,371,443.00	10,864,866.00	53,236,309.00	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	701,987.24	5,378,088.43	6,080,075.67	717,050.00	5,339,480.00	6,056,530.00	-0.4%
Classified Support Salaries		2200	3,588,384.01	1,752,379.03	5,340,763.04	4,344,658.00	1,044,325.00	5,388,983.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,130,387.00	0.00	1,130,387.00	1,073,619.00	62,000.00	1,135,619.00	0.5%
Clerical, Technical and Office Salaries		2400	4,014,872.50	209,139.69	4,224,012.19	4,043,471.00	239,200.00	4,282,671.00	1.4%
Other Classified Salaries		2900	2,765,600.25	594,010.85	3,359,611.10	2,584,119.00	592,812.00	3,176,931.00	-5.4%
TOTAL, CLASSIFIED SALARIES			12,201,231.00	7,933,618.00	20,134,849.00	12,762,917.00	7,277,817.00	20,040,734.00	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,980,548.70	1,487,813.01	7,468,361.71	6,799,652.00	1,659,673.00	8,459,325.00	13.3%
PERS		3201-3202	1,664,586.02	1,182,633.00	2,847,219.02	2,053,371.00	1,360,388.00	3,413,759.00	19.9%
OASDI/Medicare/Alternative		3301-3302	1,482,285.99	705,722.02	2,188,008.01	1,540,754.00	694,561.00	2,235,315.00	2.2%
Health and Welfare Benefits		3401-3402	6,264,560.32	2,653,036.01	8,917,596.33	6,501,351.00	2,660,611.00	9,161,962.00	2.7%
Unemployment Insurance		3501-3502	26,798.92	8,603.98	35,402.90	28,540.00	9,387.00	37,927.00	7.1%
Workers' Compensation		3601-3602	1,469,843.45	494,876.98	1,964,720.43	1,625,584.00	530,990.00	2,156,574.00	9.8%
OPEB, Allocated		3701-3702	425,000.00	0.00	425,000.00	481,440.00	0.00	481,440.00	13.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	425,981.60	99,293.00	525,274.60	361,670.00	83,694.00	445,364.00	-15.2%
TOTAL, EMPLOYEE BENEFITS			17,739,605.00	6,631,978.00	24,371,583.00	19,392,362.00	6,999,304.00	26,391,666.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,309,459.67	2,309,459.67	0.00	1,504,300.00	1,504,300.00	-34.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,596,594.00	773,979.26	2,370,573.26	1,603,983.00	797,290.00	2,401,273.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	562,608.00	142,422.00	705,030.00	477,750.00	538,141.00	1,015,891.00	44.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,159,202.00	3,225,860.93	5,385,062.93	2,081,733.00	2,839,731.00	4,921,464.00	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	965,000.00	1,292,000.00	2,257,000.00	965,000.00	1,112,000.00	2,077,000.00	-8.0%
Travel and Conferences		5200	378,318.00	141,905.00	520,223.00	399,024.00	112,798.00	511,822.00	-1.6%
Dues and Memberships		5300	108,430.00	4,910.00	113,340.00	105,030.00	6,410.00	111,440.00	-1.7%
Insurance		5400 - 5450	671,350.00	0.00	671,350.00	718,345.00	0.00	718,345.00	7.0%
Operations and Housekeeping Services		5500	2,297,000.00	0.00	2,297,000.00	2,287,000.00	0.00	2,287,000.00	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,515.00	292,676.00	439,191.00	119,274.00	418,176.00	537,450.00	22.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	0.00	(15,000.00)	(20,700.00)	0.00	(20,700.00)	38.0%
Professional/Consulting Services and Operating Expenditures		5800	2,522,953.00	5,332,836.00	7,855,789.00	2,911,813.00	5,632,633.00	8,544,446.00	8.8%
Communications		5900	155,780.00	13,985.00	169,765.00	154,763.00	20,545.00	175,308.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,230,346.00	7,078,312.00	14,308,658.00	7,639,549.00	7,302,562.00	14,942,111.00	4.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	748,329.00	748,329.00	0.00	84,356.00	84,356.00	-88.7%
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	192,325.00	12,400.00	204,725.00	172,325.00	32,605.00	204,930.00	0.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			192,325.00	760,729.00	953,054.00	172,325.00	116,961.00	289,286.00	-69.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
Payments to County Offices		7142	93,100.00	850,000.00	943,100.00	93,100.00	850,000.00	943,100.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	134,708.00	134,708.00	0.00	173,255.00	173,255.00	28.6%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			93,100.00	990,708.00	1,083,808.00	93,100.00	1,029,255.00	1,122,355.00	3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(837,818.00)	837,818.00	0.00	(937,023.00)	937,023.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(59,500.00)	0.00	(59,500.00)	(63,994.00)	0.00	(63,994.00)	7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(897,318.00)	837,818.00	(59,500.00)	(1,001,017.00)	937,023.00	(63,994.00)	7.6%
TOTAL, EXPENDITURES			81,855,028.00	37,948,374.93	119,803,402.93	83,512,412.00	37,367,519.00	120,879,931.00	0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	850,000.00	850,000.00	0.00	915,000.00	915,000.00	7.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	850,000.00	850,000.00	0.00	915,000.00	915,000.00	7.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(22,288,775.00)	22,288,776.00	1.00	(24,624,418.00)	24,624,418.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	(800,000.00)	800,000.00	0.00	(725,000.00)	725,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,088,775.00)	23,088,776.00	1.00	(25,349,418.00)	25,349,418.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,088,775.00)	22,238,776.00	(849,999.00)	(25,349,418.00)	24,434,418.00	(915,000.00)	7.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,065.00	335,000.00	1.8%
3) Other State Revenue		8300-8599	21,600.00	21,600.00	0.0%
4) Other Local Revenue		8600-8799	1,690,030.00	1,659,500.00	-1.8%
5) TOTAL, REVENUES			2,040,695.00	2,016,100.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	877,835.00	896,340.00	2.1%
3) Employee Benefits		3000-3999	323,149.00	372,279.00	15.2%
4) Books and Supplies		4000-4999	685,518.00	688,518.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	50,367.00	55,390.00	10.0%
6) Capital Outlay		6000-6999	100,000.00	50,000.00	-50.0%
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	59,500.00	63,994.00	7.6%
9) TOTAL, EXPENDITURES			2,096,369.00	2,126,521.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,674.00)	(110,421.00)	98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,674.00)	(110,421.00)	98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	614,576.86	558,902.86	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			614,576.86	558,902.86	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			614,576.86	558,902.86	-9.1%
2) Ending Balance, June 30 (E + F1e)			558,902.86	448,481.86	-19.8%
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	558,902.86	448,481.86	-19.8%
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
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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,855.00	139,202.00	0.2%
3) Employee Benefits		3000-3999	55,924.00	60,462.00	8.1%
4) Books and Supplies		4000-4999	6,000.00	6,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	315,000.00	269,336.00	-14.5%
6) Capital Outlay		6000-6999	500,000.00	340,000.00	-32.0%
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			1,015,779.00	815,000.00	-19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,005,779.00)	(805,000.00)	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	850,000.00	915,000.00	7.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,000.00	915,000.00	7.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(155,779.00)	110,000.00	-170.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	631,630.42	475,851.42	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			631,630.42	475,851.42	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			631,630.42	475,851.42	-24.7%
2) Ending Balance, June 30 (E + F1e)			475,851.42	585,851.42	23.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	475,851.42	585,851.42	23.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	250,000.00	100,000.00	-60.0%
5) TOTAL, REVENUES			250,000.00	100,000.00	-60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100,000.00	100,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	275,000.00	275,000.00	0.0%
6) Capital Outlay		6000-6999	4,820,000.00	4,046,000.00	-16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,195,000.00	4,421,000.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,945,000.00)	(4,321,000.00)	-12.6%
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	9,678,666.00	New
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	9,678,666.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,945,000.00)	5,357,666.00	-208.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,227,171.90	2,282,171.90	-68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,227,171.90	2,282,171.90	-68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,227,171.90	2,282,171.90	-68.4%
2) Ending Balance, June 30 (E + F1e)			2,282,171.90	7,639,837.90	234.8%
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	2,282,171.90	7,639,837.90	234.8%
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
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	570,000.00	690,000.00	21.1%
5) TOTAL, REVENUES			570,000.00	690,000.00	21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	40,000.00	60.0%
5) Services and Other Operating Expenditures		5000-5999	65,000.00	75,700.00	16.5%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	763,937.00	588,081.00	-23.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			863,937.00	713,781.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(293,937.00)	(23,781.00)	-91.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,937.00)	(23,781.00)	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,570,747.04	7,276,810.04	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,570,747.04	7,276,810.04	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,570,747.04	7,276,810.04	-3.9%
2) Ending Balance, June 30 (E + F1e)			7,276,810.04	7,253,029.04	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,276,810.04	7,253,029.04	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	610,299.19	610,299.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			610,299.19	610,299.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			610,299.19	610,299.19	0.0%
2) Ending Net Position, June 30 (E + F1e)			610,299.19	610,299.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	610,299.19	610,299.19	0.0%

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,860.85	10,860.85	11,064.93	10,693.71	10,693.71	10,860.85
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,860.85	10,860.85	11,064.93	10,693.71	10,693.71	10,860.85
5. District Funded County Program ADA						
a. County Community Schools	11.93	11.93	11.93	11.93	11.93	11.93
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)	11.93	11.93	11.93	11.93	11.93	11.93
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,872.78	10,872.78	11,076.86	10,705.64	10,705.64	10,872.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			26,439,786.00	25,649,941.08	21,827,122.71	19,359,090.86	13,603,281.44	10,500,844.98	40,797,228.68	41,657,355.19
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,817,166.24	1,817,166.24	2,725,749.36	2,271,457.80	3,180,040.92	12,789,206.00	4,542,915.60	3,180,040.92
Property Taxes	8020-8079		0.00	2,422,935.55	0.00	0.00	969,174.22	21,321,832.84	5,815,045.32	2,907,522.66
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		67,893.74	0.00	339,468.70	0.00	373,415.57	373,415.57	373,415.57	373,415.57
Other State Revenue	8300-8599		1,728,575.00	262,926.56	1,728,575.00	1,577,559.36	1,728,575.00	525,853.12	525,853.12	525,853.12
Other Local Revenue	8600-8799		502,048.15	502,048.15	401,638.52	602,457.78	602,457.78	3,815,565.94	100,409.63	502,048.15
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			4,115,683.13	5,005,076.50	5,195,431.58	4,451,474.94	6,853,663.49	38,825,873.47	11,357,639.24	7,488,880.42
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		532,363.01	4,258,904.08	4,791,267.09	4,791,267.09	4,791,267.09	4,791,267.09	4,791,267.09	4,791,267.09
Classified Salaries	2000-2999		200,407.27	1,603,258.16	1,803,665.43	1,803,665.43	1,803,665.43	1,803,665.43	1,803,665.43	1,803,665.43
Employee Benefits	3000-3999		263,916.49	1,055,665.96	1,847,415.43	2,111,331.92	2,111,331.92	2,111,331.92	2,375,248.41	2,375,248.41
Books and Supplies	4000-4999		98,429.28	295,287.84	344,502.48	492,146.40	492,146.40	295,287.84	344,502.48	639,790.32
Services	5000-5999		1,045,947.70	448,263.30	597,684.40	747,105.50	747,105.50	1,494,211.00	1,045,947.70	1,643,632.10
Capital Outlay	6000-6599		14,464.30	28,928.60	28,928.60	28,928.60	0.00	23,142.88	115,714.40	28,928.60
Other Outgo	7000-7499		0.00	137,586.93	0.00	232,839.42	10,583.61	10,583.61	21,167.22	285,757.47
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			2,155,528.05	7,827,894.87	9,413,463.43	10,207,284.36	9,956,099.95	10,529,489.77	10,497,512.73	11,568,289.42
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		4,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	4,000,000.00	2,750,000.00	1,000,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,000,000.00	2,750,000.00	1,000,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	(2,750,000.00)	(1,000,000.00)	1,750,000.00	0.00	0.00	2,000,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(789,844.92)	(3,822,818.37)	(2,468,031.85)	(5,755,809.42)	(3,102,436.46)	30,296,383.70	860,126.51	(4,079,409.00)
F. ENDING CASH (A + E)			25,649,941.08	21,827,122.71	19,359,090.86	13,603,281.44	10,500,844.98	40,797,228.68	41,657,355.19	37,577,946.19
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		37,577,946.19	35,468,266.51	39,012,445.57	35,008,378.05				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,634,332.48	4,997,207.16	3,180,040.92	2,725,743.36	0.00	0.00	46,861,067.00	46,861,067.00
Property Taxes	8020-8079	2,907,522.66	8,237,980.87	2,422,935.55	1,453,761.33	0.00	0.00	48,458,711.00	48,458,711.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	373,415.57	237,628.09	237,628.09	237,628.09	407,362.44	0.00	3,394,687.00	3,394,687.00
Other State Revenue	8300-8599	525,853.12	525,853.12	525,853.12	525,853.12	537,418.24	0.00	11,244,601.00	11,244,601.00
Other Local Revenue	8600-8799	1,405,734.82	502,048.15	502,048.15	502,048.15	100,409.63	0.00	10,040,963.00	10,040,963.00
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		8,846,858.65	14,500,717.39	6,868,505.83	5,445,034.05	1,045,190.31	0.00	120,000,029.00	120,000,029.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,791,267.09	4,791,267.09	4,791,267.09	4,791,267.09	532,371.01	0.00	53,236,309.00	53,236,309.00
Classified Salaries	2000-2999	1,803,665.43	1,803,665.43	1,803,665.43	1,803,665.43	200,414.27	0.00	20,040,734.00	20,040,734.00
Employee Benefits	3000-3999	2,375,248.41	2,375,248.41	2,375,248.41	2,375,248.41	2,639,181.90	0.00	26,391,666.00	26,391,666.00
Books and Supplies	4000-4999	492,146.40	492,146.40	393,717.12	393,717.12	147,643.92	0.00	4,921,464.00	4,921,464.00
Services	5000-5999	1,494,211.00	1,494,211.00	1,494,211.00	1,494,211.00	1,195,369.80	0.00	14,942,111.00	14,942,111.00
Capital Outlay	6000-6599	0.00	0.00	14,464.30	0.00	5,785.72	0.00	289,286.00	289,286.00
Other Outgo	7000-7499	0.00	0.00	0.00	74,085.27	285,757.47	0.00	1,058,361.00	1,058,361.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	915,000.00	0.00	0.00	915,000.00	915,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,956,538.33	10,956,538.33	10,872,573.35	11,847,194.32	5,006,524.09	0.00	121,794,931.00	121,794,931.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Nonoperating									
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)		(2,109,679.68)	3,544,179.06	(4,004,067.52)	(6,402,160.27)	(3,961,333.78)	0.00	(1,794,902.00)	(1,794,902.00)
F. ENDING CASH (A + E)		35,468,266.51	39,012,445.57	35,008,378.05	28,606,217.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,644,884.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
	JUNE									
A. BEGINNING CASH			28,606,217.78	27,718,974.02	23,798,370.32	21,091,381.92	14,714,816.61	11,386,190.78	40,512,551.89	41,193,582.91
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,857,166.24	1,857,166.24	2,785,749.36	2,321,457.80	3,250,040.92	11,607,289.00	4,642,915.60	3,250,040.92
Property Taxes	8020-8079		0.00	2,470,402.60	0.00	0.00	988,161.04	21,739,542.88	5,928,966.24	2,964,483.12
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		62,894.51	0.00	314,472.56	0.00	345,919.82	345,919.82	345,919.82	345,919.82
Other State Revenue	8300-8599		1,627,580.06	180,842.23	1,627,580.06	1,085,053.37	1,627,580.06	361,684.46	361,684.46	361,684.46
Other Local Revenue	8600-8799		503,048.15	503,048.15	402,438.52	603,657.78	603,657.78	3,823,165.94	100,609.63	503,048.15
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			4,050,688.96	5,011,459.22	5,130,240.50	4,010,168.95	6,815,359.62	37,877,602.10	11,380,095.75	7,425,176.47
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		538,698.97	4,309,591.77	4,848,290.74	4,848,290.74	4,848,290.74	4,848,290.74	4,848,290.74	4,848,290.74
Classified Salaries	2000-2999		200,827.33	1,606,618.62	1,807,445.95	1,807,445.95	1,807,445.95	1,807,445.95	1,807,445.95	1,807,445.95
Employee Benefits	3000-3999		286,033.12	1,144,132.47	2,002,231.83	2,288,264.94	2,288,264.94	2,288,264.94	2,574,298.06	2,574,298.06
Books and Supplies	4000-4999		85,505.58	256,516.75	299,269.54	427,527.91	427,527.91	256,516.75	299,269.54	555,786.29
Services	5000-5999		1,066,621.22	457,123.38	609,497.84	761,872.30	761,872.30	1,523,744.60	1,066,621.22	1,676,119.06
Capital Outlay	6000-6599		10,246.50	20,493.00	20,493.00	20,493.00	0.00	16,394.40	81,972.00	20,493.00
Other Outgo	7000-7499		0.00	137,586.93	0.00	232,839.42	10,583.61	10,583.61	21,167.22	285,757.47
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			2,187,932.72	7,932,062.92	9,587,228.90	10,386,734.26	10,143,985.45	10,751,240.99	10,699,064.73	11,768,190.57
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		4,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	4,000,000.00	2,750,000.00	1,000,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,000,000.00	2,750,000.00	1,000,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,750,000.00)	(1,000,000.00)	1,750,000.00	0.00	0.00	2,000,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(887,243.76)	(3,920,603.70)	(2,706,988.40)	(6,376,565.31)	(3,328,625.83)	29,126,361.11	681,031.02	(4,343,014.10)
F. ENDING CASH (A + E)			27,718,974.02	23,798,370.32	21,091,381.92	14,714,816.61	11,386,190.78	40,512,551.89	41,193,582.91	36,850,568.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		36,850,568.81	34,464,216.25	37,874,348.39	33,573,607.13				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,714,332.48	5,107,207.16	3,250,040.92	2,785,749.36	0.00	0.00	46,429,156.00	46,429,156.00
Property Taxes	8020-8079	2,964,483.12	8,399,368.84	2,470,402.60	1,482,241.56	0.00	0.00	49,408,052.00	49,408,052.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	345,919.82	220,130.79	220,130.79	220,130.79	377,367.08	0.00	3,144,725.62	3,144,725.63
Other State Revenue	8300-8599	361,684.46	361,684.46	361,684.46	361,684.46	361,684.46	0.00	9,042,111.46	9,042,111.43
Other Local Revenue	8600-8799	1,408,534.82	503,048.15	503,048.15	503,048.15	100,609.63	0.00	10,060,963.00	10,060,963.00
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		8,794,954.70	14,591,439.40	6,805,306.92	5,352,854.32	839,661.17	0.00	118,085,008.08	118,085,008.06
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,848,290.74	4,848,290.74	4,848,290.74	4,848,290.74	538,698.97	0.00	53,869,897.11	53,869,897.12
Classified Salaries	2000-2999	1,807,445.95	1,807,445.95	1,807,445.95	1,807,445.95	200,827.33	0.00	20,082,732.78	20,082,732.79
Employee Benefits	3000-3999	2,574,298.06	2,574,298.06	2,574,298.06	2,574,298.06	2,860,331.18	0.00	28,603,311.78	28,603,311.80
Books and Supplies	4000-4999	427,527.91	427,527.91	342,022.33	342,022.33	128,258.37	0.00	4,275,279.12	4,275,279.12
Services	5000-5999	1,523,744.60	1,523,744.60	1,523,744.60	1,523,744.60	1,218,995.68	0.00	15,237,446.00	15,237,446.00
Capital Outlay	6000-6599	0.00	0.00	10,246.50	0.00	4,098.60	0.00	204,930.00	204,930.00
Other Outgo	7000-7499	0.00	0.00	0.00	74,085.27	285,757.47	0.00	1,058,361.00	1,058,361.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	980,000.00	0.00	0.00	980,000.00	980,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		11,181,307.26	11,181,307.26	11,106,048.18	12,149,886.95	5,236,967.60	0.00	124,311,957.79	124,311,957.83
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	
Nonoperating									
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)		(2,386,352.56)	3,410,132.14	(4,300,741.26)	(6,797,032.63)	(4,397,306.43)	0.00	(6,226,949.71)	(6,226,949.77)
F. ENDING CASH (A + E)		34,464,216.25	37,874,348.39	33,573,607.13	26,776,574.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,379,268.07	

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	95,319,778.00	1.00%	96,276,549.00	1.98%	98,181,602.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,893,759.00	-47.80%	2,032,588.00	-0.49%	2,022,550.00
4. Other Local Revenues	8600-8799	8,780,260.00	0.00%	8,780,260.00	0.00%	8,780,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(25,349,418.00)	4.13%	(26,396,204.00)	4.99%	(27,713,782.00)
6. Total (Sum lines A1 thru A5c)		82,644,379.00	-2.36%	80,693,193.00	0.72%	81,270,630.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,371,443.00		42,874,627.00
b. Step & Column Adjustment				503,184.00		509,474.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,371,443.00	1.19%	42,874,627.00	1.19%	43,384,101.00
2. Classified Salaries						
a. Base Salaries				12,762,917.00		12,788,192.00
b. Step & Column Adjustment				25,275.00		25,338.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,762,917.00	0.20%	12,788,192.00	0.20%	12,813,530.00
3. Employee Benefits	3000-3999	19,392,362.00	8.24%	20,990,826.00	5.10%	22,060,958.00
4. Books and Supplies	4000-4999	2,081,733.00	3.35%	2,151,477.00	3.22%	2,220,776.00
5. Services and Other Operating Expenditures	5000-5999	7,639,549.00	0.72%	7,694,893.00	5.83%	8,143,438.00
6. Capital Outlay	6000-6999	172,325.00	0.00%	172,325.00	0.00%	172,325.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	93,100.00	0.00%	93,100.00	0.01%	93,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,001,017.00)	0.05%	(1,001,480.00)	0.00%	(1,001,480.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,512,412.00	2.70%	85,763,960.00	2.48%	87,886,758.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(868,033.00)		(5,070,767.00)		(6,616,128.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,486,257.04		22,618,224.04		17,547,457.04
2. Ending Fund Balance (Sum lines C and D1)		22,618,224.04		17,547,457.04		10,931,329.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	5,215,554.00		4,587,668.00		3,282,918.00
d. Assigned	9780	924,000.00		698,000.00		472,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,653,847.00		3,729,359.00		3,822,810.00
2. Unassigned/Unappropriated	9790	12,624,823.04		8,332,430.04		3,153,601.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,618,224.04		17,547,457.04		10,931,329.04

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	3,653,847.00		3,729,359.00		3,822,810.00
c. Unassigned/Unappropriated	9790	12,624,823.04		8,332,430.04		3,153,601.04
(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)		16,278,670.04		12,061,789.04		6,976,411.04

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.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,394,687.00	-7.36%	3,144,726.00	0.00%	3,144,726.00
3. Other State Revenues	8300-8599	7,350,842.00	-4.64%	7,009,524.00	-0.04%	7,006,945.00
4. Other Local Revenues	8600-8799	1,260,703.00	1.59%	1,280,703.00	0.00%	1,280,703.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	25,349,418.00	4.13%	26,396,204.00	4.99%	27,713,782.00
6. Total (Sum lines A1 thru A5c)		37,355,650.00	1.27%	37,831,157.00	3.48%	39,146,156.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,864,866.00		10,995,278.00
b. Step & Column Adjustment				130,412.00		132,042.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,864,866.00	1.20%	10,995,278.00	1.20%	11,127,320.00
2. Classified Salaries						
a. Base Salaries				7,277,817.00		7,294,549.00
b. Step & Column Adjustment				16,732.00		16,773.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,277,817.00	0.23%	7,294,549.00	0.23%	7,311,322.00
3. Employee Benefits	3000-3999	6,999,304.00	8.76%	7,612,486.00	5.78%	8,052,724.00
4. Books and Supplies	4000-4999	2,839,731.00	-25.21%	2,123,802.00	2.10%	2,168,386.00
5. Services and Other Operating Expenditures	5000-5999	7,302,562.00	3.29%	7,542,553.00	3.23%	7,786,178.00
6. Capital Outlay	6000-6999	116,961.00	-72.12%	32,605.00	0.00%	32,605.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,255.00	0.00%	1,029,255.00	0.00%	1,029,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	937,023.00	0.05%	937,486.00	0.00%	937,486.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	915,000.00	7.10%	980,000.00	11.73%	1,095,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,282,519.00	0.69%	38,548,014.00	2.57%	39,540,276.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(926,869.00)		(716,857.00)		(394,120.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,953,543.58		2,026,674.58		1,309,817.58
2. Ending Fund Balance (Sum lines C and D1)		2,026,674.58		1,309,817.58		915,697.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,026,683.58		1,309,817.58		915,697.58
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	(9.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,026,674.58		1,309,817.58		915,697.58

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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	95,319,778.00	1.00%	96,276,549.00	1.98%	98,181,602.00
2. Federal Revenues	8100-8299	3,394,687.00	-7.36%	3,144,726.00	0.00%	3,144,726.00
3. Other State Revenues	8300-8599	11,244,601.00	-19.59%	9,042,112.00	-0.14%	9,029,495.00
4. Other Local Revenues	8600-8799	10,040,963.00	0.20%	10,060,963.00	0.00%	10,060,963.00
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)		120,000,029.00	-1.23%	118,524,350.00	1.60%	120,416,786.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,236,309.00		53,869,905.00
b. Step & Column Adjustment				633,596.00		641,516.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,236,309.00	1.19%	53,869,905.00	1.19%	54,511,421.00
2. Classified Salaries						
a. Base Salaries				20,040,734.00		20,082,741.00
b. Step & Column Adjustment				42,007.00		42,111.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,040,734.00	0.21%	20,082,741.00	0.21%	20,124,852.00
3. Employee Benefits	3000-3999	26,391,666.00	8.38%	28,603,312.00	5.28%	30,113,682.00
4. Books and Supplies	4000-4999	4,921,464.00	-13.13%	4,275,279.00	2.66%	4,389,162.00
5. Services and Other Operating Expenditures	5000-5999	14,942,111.00	1.98%	15,237,446.00	4.54%	15,929,616.00
6. Capital Outlay	6000-6999	289,286.00	-29.16%	204,930.00	0.00%	204,930.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,122,355.00	0.00%	1,122,355.00	0.00%	1,122,365.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(63,994.00)	0.00%	(63,994.00)	0.00%	(63,994.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	915,000.00	7.10%	980,000.00	11.73%	1,095,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,794,931.00	2.07%	124,311,974.00	2.51%	127,427,034.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,794,902.00)		(5,787,624.00)		(7,010,248.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,439,800.62		24,644,898.62		18,857,274.62
2. Ending Fund Balance (Sum lines C and D1)		24,644,898.62		18,857,274.62		11,847,026.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	2,026,683.58		1,309,817.58		915,697.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,215,554.00		4,587,668.00		3,282,918.00
d. Assigned	9780	924,000.00		698,000.00		472,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,653,847.00		3,729,359.00		3,822,810.00
2. Unassigned/Unappropriated	9790	12,624,814.04		8,332,430.04		3,153,601.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,644,898.62		18,857,274.62		11,847,026.62

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1 General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,653,847.00		3,729,359.00		3,822,810.00
c. Unassigned/Unappropriated	9790	12,624,823.04		8,332,430.04		3,153,601.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(9.00)		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)		16,278,661.04		12,061,789.04		6,976,411.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.37%		9.70%		5.47%
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)		10,693.71		10,640.34		10,587.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		121,794,931.00		124,311,974.00		127,427,034.00
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)		121,794,931.00		124,311,974.00		127,427,034.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,653,847.93		3,729,359.22		3,822,811.02
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,653,847.93		3,729,359.22		3,822,811.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	10,694
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	10,959	10,923		
Charter School				
Total ADA	**10,959**	**10,923**	**0.3%**	**Met**
Second Prior Year (2016-17)				
District Regular		11,065		
Charter School	10,948			
Total ADA	**10,948**	**11,065**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	11,010	11,065		
Charter School		0		
Total ADA	**11,010**	**11,065**	**N/A**	**Met**
Budget Year (2018-19)				
District Regular	10,861			
Charter School	0			
Total ADA	**10,861**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 10,694

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	11,318	11,374		
Charter School				
Total Enrollment	**11,318**	**11,374**	N/A	**Met**
Second Prior Year (2016-17)				
District Regular	11,420	11,536		
Charter School				
Total Enrollment	**11,420**	**11,536**	N/A	**Met**
First Prior Year (2017-18)				
District Regular	11,305	11,323		
Charter School				
Total Enrollment	**11,305**	**11,323**	N/A	**Met**
Budget Year (2018-19)				
District Regular	11,131			
Charter School				
Total Enrollment	**11,131**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	10,922	11,374	
Charter School		0	
Total ADA/Enrollment	**10,922**	**11,374**	**96.0%**
Second Prior Year (2016-17)			
District Regular	11,051	11,536	
Charter School			
Total ADA/Enrollment	**11,051**	**11,536**	**95.8%**
First Prior Year (2017-18)			
District Regular	10,861	11,323	
Charter School	0		
Total ADA/Enrollment	**10,861**	**11,323**	**95.9%**
		Historical Average Ratio:	95.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**96.4%**

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	10,694	11,131		
Charter School	0			
Total ADA/Enrollment	**10,694**	**11,131**	**96.1%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	10,652	11,075		
Charter School				
Total ADA/Enrollment	**10,652**	**11,075**	**96.2%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	10,598	11,020		
Charter School				
Total ADA/Enrollment	**10,598**	**11,020**	**96.2%**	**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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? 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)	94,887,867.00	95,837,208.00	97,734,134.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	11,076.86	10,872.78	10,705.64	10,651.91
b. Prior Year ADA (Funded)		11,076.86	10,872.78	10,705.64
c. Difference (Step 1a minus Step 1b)		(204.08)	(167.14)	(53.73)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.84%	-1.54%	-0.50%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	90,836,873.00	94,887,867.00	95,837,208.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	2,725,106.19	2,438,618.18	2,558,853.45
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	2,725,106.19	2,438,618.18	2,558,853.45
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	1.16%	1.03%	2.17%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**.16% to 2.16%**	**.03% to 2.03%**	**1.17% to 3.17%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	48,083,455.37	48,458,711.00		
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)	90,836,873.42	95,319,778.00	95,837,208.00	97,734,134.00
District's Projected Change in LCFF Revenue:		4.94%	0.54%	1.98%
LCFF Revenue Standard:		**.16% to 2.16%**	**.03% to 2.03%**	**1.17% to 3.17%**
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The change in LCFF revenue is due to full implementation level projected for 2018-19.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	68,097,475.25	77,917,147.52	87.4%
Second Prior Year (2016-17)	70,685,438.04	79,829,001.61	88.5%
First Prior Year (2017-18)	73,077,373.00	81,855,028.00	89.3%
		Historical Average Ratio:	88.4%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.4% to 91.4%**	**85.4% to 91.4%**	**85.4% to 91.4%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	74,526,722.00	83,512,412.00	89.2%	Met
1st Subsequent Year (2019-20)	76,653,645.00	85,763,960.00	89.4%	Met
2nd Subsequent Year (2020-21)	78,258,589.00	87,886,758.00	89.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.16%	1.03%	2.17%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.84% to 11.16%**	**-8.97% to 11.03%**	**-7.83% to 12.17%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.84% to 6.16%	-3.97% to 6.03%	-2.83% to 7.17%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	3,900,762.00		
Budget Year (2018-19)	3,394,687.00	-12.97%	Yes
1st Subsequent Year (2019-20)	3,144,726.00	-7.36%	Yes
2nd Subsequent Year (2020-21)	3,144,726.00	0.00%	No

Explanation: (required if Yes)
2018-19 reflects a reduction in carryover funds for Title I and Perkins grants, reduced preliminary Title I award, as well as the ending of the one-time Cohort 9 Program Improvement grant. 2019-20 also reflects a reduction of Title I carryover funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	12,678,310.58		
Budget Year (2018-19)	11,244,601.00	-11.31%	Yes
1st Subsequent Year (2019-20)	9,042,112.00	-19.59%	Yes
2nd Subsequent Year (2020-21)	9,029,495.00	-0.14%	No

Explanation: (required if Yes)
2018-19 includes $2.2M of one-time funding ($1.8M mandate block and $0.3M Career Technical Education grant) that is not included in the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	10,028,228.00		
Budget Year (2018-19)	10,040,963.00	0.13%	No
1st Subsequent Year (2019-20)	10,060,963.00	0.20%	No
2nd Subsequent Year (2020-21)	10,060,963.00	0.00%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	5,385,062.93		
Budget Year (2018-19)	4,921,464.00	-8.61%	Yes
1st Subsequent Year (2019-20)	4,275,279.00	-13.13%	Yes
2nd Subsequent Year (2020-21)	4,389,162.00	2.66%	No

Explanation: (required if Yes)
Reduction in the budget year and first subsequent year reflects reduced cost of instructional materials due to 2017-18 adoption being larger than average.

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

First Prior Year (2017-18)	14,308,658.00		
Budget Year (2018-19)	14,942,111.00	4.43%	No
1st Subsequent Year (2019-20)	15,237,446.00	1.98%	No
2nd Subsequent Year (2020-21)	15,929,616.00	4.54%	No

Explanation:
(required if Yes)

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)	26,607,300.58		
Budget Year (2018-19)	24,680,251.00	-7.24%	Met
1st Subsequent Year (2019-20)	22,247,801.00	-9.86%	Not Met
2nd Subsequent Year (2020-21)	22,235,184.00	-0.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	19,693,720.93		
Budget Year (2018-19)	19,863,575.00	0.86%	Met
1st Subsequent Year (2019-20)	19,512,725.00	-1.77%	Met
2nd Subsequent Year (2020-21)	20,318,778.00	4.13%	Met

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

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

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

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

2018-19 reflects a reduction in carryover funds for Title I and Perkins grants, reduced preliminary Title I award, as well as the ending of the one-time Cohort 9 Program Improvement grant. 2019-20 also reflects a reduction of Title I carryover funds.

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

2018-19 includes $2.2M of one-time funding ($1.8M mandate block and $0.3M Career Technical Education grant) that is not included in the subsequent years.

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	121,794,931.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	121,794,931.00	3,653,847.93	3,658,980.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	121,794,931.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	121,794,931.00	3,653,847.93	2,629,175.00	2,629,175.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
2,435,898.62	2,629,175.00

e. OMMA/RMA Contribution

Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
3,658,980.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution: 2,629,175.00

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,200,405.00	3,425,450.00	3,619,602.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,056,196.54	12,620,804.86	12,527,392.04
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	(0.68)
e. Available Reserves (Lines 1a through 1d)	12,256,601.54	16,046,254.86	16,146,993.36
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	106,680,036.00	111,511,284.49	120,653,402.93
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)	106,680,036.00	111,511,284.49	120,653,402.93
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.5%	14.4%	13.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.8%**	**4.8%**	**4.5%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	6,051,135.93	77,917,147.52	N/A	Met
Second Prior Year (2016-17)	3,532,136.26	79,829,001.61	N/A	Met
First Prior Year (2017-18)	(1,627,959.00)	81,855,028.00	2.0%	Met
Budget Year (2018-19) (Information only)	(868,033.00)	83,512,412.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 10,706

District's Fund Balance Standard Percentage Level: 1.0%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	15,530,944.00	15,530,943.85	0.0%	Met
Second Prior Year (2016-17)	20,009,830.85	21,582,079.78	N/A	Met
First Prior Year (2017-18)	23,087,369.37	25,114,216.04	N/A	Met
Budget Year (2018-19) (Information only)	23,486,257.04			

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

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.)	10,694	10,640	10,587
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	121,794,931.00	124,311,974.00	127,427,034.00
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)	121,794,931.00	124,311,974.00	127,427,034.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,653,847.93	3,729,359.22	3,822,811.02
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)**	**3,653,847.93**	**3,729,359.22**	**3,822,811.02**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,653,847.00	3,729,359.00	3,822,810.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,624,823.04	8,332,430.04	3,153,601.04
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)	(9.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,278,661.04	12,061,789.04	6,976,411.04
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.37%	9.70%	5.47%
District's Reserve Standard (Section 10B, Line 7):	**3,653,847.93**	**3,729,359.22**	**3,822,811.02**
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:

One-time funds are needed to help reach a breakeven operational year in 2018-19.

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)	(22,288,775.00)			
Budget Year (2018-19)	(24,624,418.00)	2,335,643.00	10.5%	Not Met
1st Subsequent Year (2019-20)	(25,496,204.00)	871,786.00	3.5%	Met
2nd Subsequent Year (2020-21)	(26,688,782.00)	1,192,578.00	4.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	850,000.00			
Budget Year (2018-19)	915,000.00	65,000.00	7.6%	Met
1st Subsequent Year (2019-20)	980,000.00	65,000.00	7.1%	Met
2nd Subsequent Year (2020-21)	1,095,000.00	115,000.00	11.7%	Not 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)
Increased contributions from the unrestricted general fund are needed in 2018-19 to help offset the rising Special Education costs and reduced residential reimbursement funds projected from our SELPA.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

The district is funding Deferred Maintenance Fund 14.0. The annual transfers are building toward the amount the program received annual prior to LCFF.

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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation	19	25.0-90025.0	25.0-90025.0	10,933,873
General Obligation Bonds	18	Tax Assessments		180,750,355
Supp Early Retirement Program	3	01.0-00000.0		258,950
State School Building Loans				
Compensated Absences		01.0-00000.0		800,000
Other Long-term Commitments (do not include OPEB):				
TOTAL:				192,743,178

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				
Certificates of Participation	763,937	761,336	766,801	764,097
General Obligation Bonds	20,273,210	19,954,563	20,795,738	22,040,940
Supp Early Retirement Program	137,245	131,729	80,950	23,135
State School Building Loans				
Compensated Absences	80,000	80,000	50,000	50,000
Other Long-term Commitments (continued):				
Total Annual Payments:	21,254,392	20,927,628	21,693,489	22,878,172
Has total annual payment increased over prior year (2017-18)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund, with revenues generated from local property taxes.

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? — Yes
   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:

Retirees have access to purchase health benefits with the District's CalPers group. The District is required to pay a minimal monthly contribution of $136 per retiree participatin gin the plan. The retiree pays the balance of the cost. The District's contribution is not contractual with the unions and is only in place as long as the District belongs in the calPers Health Insurance Plan.

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	24,333,498.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	24,333,498.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2017

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,911,675.00	1,911,675.00	1,911,675.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	481,440.00	481,440.00	481,440.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	510,276.00	571,451.00	633,675.00
d. Number of retirees receiving OPEB benefits	295	305	315

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

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

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

   No

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

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

4. Self-Insurance Contributions

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

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	563.2	559.4	558.4	557.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	572,015	

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	715,000	715,000	715,000
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	401.7	402.5	402.5	402.5

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)?	No	No	No
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 229,092

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

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	57,273	57,000	57,000
3.	Percent change in step & column over prior year	0.3%	0.3%	0.3%

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	65.5	64.5	64.5	64.5

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	80,701

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	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	20,175	20,000	20,000
3. Percent change in step & column over prior year	0.3%	0.3%	0.3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 26, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review