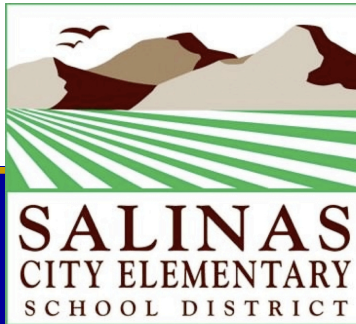


# SALINAS CITY ELEMENTARY SCHOOL DISTRICT



## July 1 BUDGET

2018-2019



Prepared by:  
*Business Services Department*

Board Meeting: *June 11, 2018*

Martha Martinez  
*Superintendent*

Stephen Kim  
*President*

Amy Ish  
*Vice-President*

Francisco Estrada  
*Clerk*

Foster Hoffman  
*Trustee*

Roberto Garcia  
*Trustee*

# **SALINAS CITY ELEMENTARY SCHOOL DISTRICT**

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## **BOARD OF TRUSTEES**

*Stephen Kim  
Amy Ish  
Francisco Estrada  
Foster Hoffman  
Roberto Garcia*

*President  
Vice-President  
Clerk  
Member  
Member*

---

## **ADMINISTRATION**

Martha Martinez  
Jerry Stratton  
Beatriz Chaidez  
Lori Sanders

Superintendent  
Assistant Superintendent - Business  
Assistant Superintendent - HR  
Assistant Superintendent - Ed Services

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*Monday June 11, 2018*  
**Regular Board Meeting**  
**6:30 p.m.**

# Salinas City Elementary School District

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**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**  
**Salinas, CA 93901**  
**2018-19**  
**Proposed Budget**

**Executive Summary**

The purpose of this executive summary is to provide the highlights regarding the 2018-19 proposed July 1 budget. The task of developing this year's proposed budget continues to change due to the State Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP). As we know the State has been funding school districts using this new funding model since FY 2013-14. The Governor's goal was to reach full funding by 2020-21, an eight-year implementation period. However, the May revision proposes funding to reach full implementation in 2018-19, two years earlier than planned.

In his final State budget proposal of his four terms as Governor, Governor Jerry Brown's May Revision resulted in additional one-time revenues generated from an increase in the Proposition 98 minimum guarantee for the current year and were allocated to fund additional one-time programs in his May proposal. The most significant is an additional \$286 million to the January proposal of \$1.8 billion in one-time discretionary funds for 2018-19.

All in all, the May Revision is slightly better for public education than the January Budget. However, given the automatic cost increases local educational agencies (LEAs) are facing, it is a significant challenge to merely maintain current programs, let alone augment them. As expenditures continue to rise faster than revenues, they cause a huge squeeze for LEAs. In response, many LEAs are deficit spending and making expenditure reductions including layoffs. Our district continues this trend with projected deficits across years.

According to the LCFF projection, Salinas Elementary School District is looking at the bulk of the projected 3.0% increase to go to the Supplemental and Concentration portion of the LCFF with little increase to the base.

Although the LCFF addresses LEA revenues, the LEA's costs of CalSTRS and CalPERS over the same period continue to plague school districts, and it is estimated that it costs an average of 14% to fund these costs to address the unfunded liability of both pension systems.

Following are some of the most significant highlights in developing the 2018-19 Proposed Budget:

- The LCFF Calculation is in its final year of full implementation and the District will receive an estimated 4.18% increase in LCFF funding from the previous year, most of which is Supplemental/Concentration dollars being invested at the school site level, as will be shown in more detail in the budget assumptions section of the budget. There were extensive opportunities for input into the LCAP by parents, students, community members, staff, and Board members as detailed in the LCAP document.
- LCFF and LCAP have been aligned to the budget. Several meetings with District stakeholders resulted in additional positions, materials, and services to each of the school sites and District wide programs as well as continued investment in technology and textbooks in the 2018-19 budget.



- As of this writing, the Legislature has not approved the 2018-19 State Budget and the State spending plan continues to be debated by the Governor and the Legislature.
- The State projects continuing declining enrollment statewide in 2018-19, and the district's demographic study reflects this within our district with declines from 9,125 in 2015-6 to 8,207 by 2023-24, a projected loss of **918** students.
- Special Education program funding continues to rise statewide. Our district projects significant additional funding of over \$2 million in this area in 2018-19. Most of the additional expenditures will come from LCFF Base funding. Although AB 3136 proposes additional fiscal support for Special Education funding, this bill has not yet been voted upon, hence, if approved, results will be reflected in the 45-Day Revision or at First Interim.

The following is a summary of material changes and ongoing requirements per the May Revision:

- 1) No COLA for Pupil Transportation and Targeted Instructional Improvement Grants which continue as separate add-ons to the LCFF allocation.
- 2) The Governor is proposing to provide one-time discretionary funding at an estimated \$344 per ADA, an increase of \$49 more per ADA from \$295 in the January projection.
- 3) Special Education may receive 2.71% COLA increase. However, because this is a “pass through” revenue through MCOE’s SELPA the District may not fully realize this increase when and if approved by the legislation.
- 4) The May revision includes the requirement of Fiscal Transparency by requiring LEAs to show how supplemental grants increase or improve services for high-needs students.

**Fiscal year 2018-19 continues with a positive outlook for Local Educational Agencies despite the lack of COLA increases for some of the programs and escalating pension contributions. We will continue to monitor and update as new information arises. The approved State budget may dictate that the district provide a Revised Budget if the Legislature approves any substantial changes from the Governor’s budget recommendation. This is called the “45-day Revision”.**

**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**  
**Salinas, CA 93901**  
**2018-19 Proposed Budget**

**Budget Assumptions**

**Proposed Budget 2018-19**

A District's fiscal year is from July 1 to June 30, as prescribed for all governmental agencies in the State of California. The budget for July 1, 2018 to June 30, 2019 (2018-19) totals \$139.4 million. \$ 114.2 million is in the General Fund, a fund used to record the day-to-day operations of the district. The remainder is in special purpose funds as the budget figures show below:

**Table I**

<b>Fund</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>	<b>2018-2019 Budget</b>	<b>Prior Year % Change</b>
General Fund - 01	\$94,999,554	\$105,086,542	\$106,444,759	\$114,272,787	7.35%
Child Development Fund - 12	1,593,425	1,761,205	2,025,941	2,188,935	8.05%
Cafeteria Special Rev Fund - 13	5,302,157	5,492,347	5,822,378	6,095,621	4.69%
Building Fund - 21	0	0	805,614	16,110,624	1899.79%
Capital Facilities Fund - 25	33,180	33,180	33,180	123,592	272.49%
Debt Service Fund - 56	730,759	530,759	848,578	530,659	-37.46%
Self-Insurance Fund - 67	1,177,906	1,740,364	135,600	135,600	0.00%
<b>Total</b>	<b>\$103,836,981</b>	<b>\$114,644,397</b>	<b>\$116,116,050</b>	<b>\$139,457,818</b>	<b>1.28%</b>

The budget is typically built by carrying the same programs forward from year to year. Additional special purpose funding or a decision by the District to add or subtract programs can change the budget. There are District-established teacher staffing for class size limits per bargaining union agreement and site allocation formulas for discretionary funds and historically-determined allocations for various other purposes. The process of establishing and approving the budget begins in early spring. District administrators are responsible for preparing budgets for programs under their area of responsibility based on provided allocations.

During the 2018-19 budget process, the practice continued for the budget to be developed based on the new requirements under the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP). The LCFF and LCAP have brought about drastic changes in funding in how districts must account for most of these funds through the LCAP and the new requirement for Fiscal Transparency per the May Budget Revision by the Governor.

The following presents budget information in a question and answer fashion for ease of understanding.

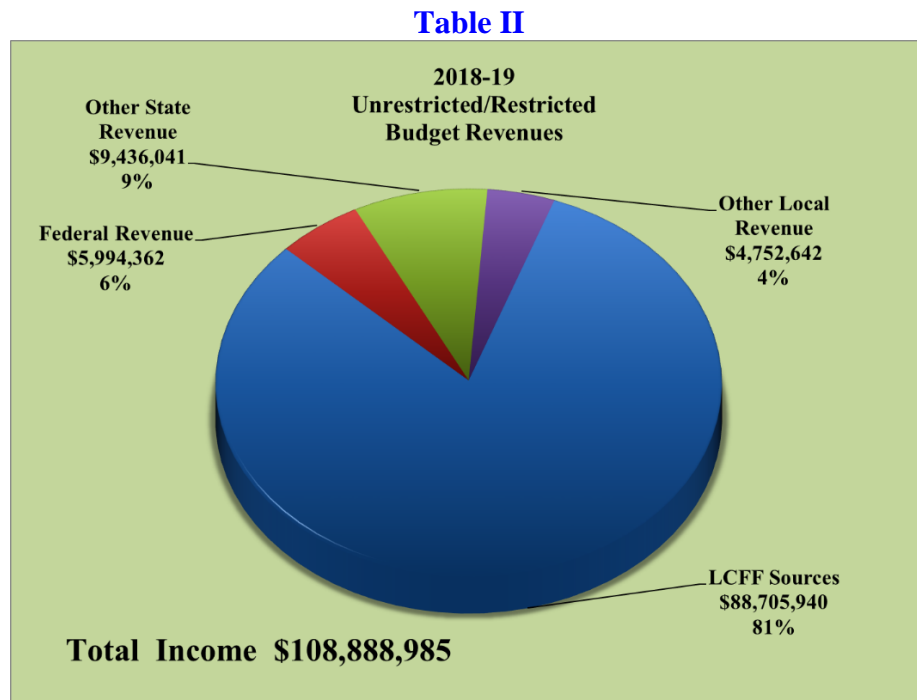
**DISTRICT REVENUE**

**WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?**

The District receives revenue from a number of sources as shown below. The major sources of revenue are:

- √ LCFF Sources
- √ Federal Revenue
- √ Other State Revenue
- √ Other Local Revenue

Details of each category shown above are reflected on the following pie chart.



The following assumptions have been used to develop the revenue for FY 2018-19 Budget:

**1. Local Control Funding Formula (LCFF):**

Recall that effective with the 2013-14 fiscal year, Revenue Limit Calculation (RL) is no longer the funding mechanism used by the State of California to fund school districts. Instead, the Local Control Funding Formula mechanism has become the current funding model. With this in mind, some of the components which were part of RL are no longer in existence; therefore, the following factors reflect the new LCFF funding model:

- **ADA** – The 8389.89 ADA used to calculate the Local Control Funding Formula (LCFF) remains the same as the 2017-18 P-2 ADA. This is a State's hold harmless tool which protects districts in declining enrollment by using the prior year's ADA and buffers revenue reductions.
- **LCFF funding Increase** – The increase between what the District received in 2017-18 total

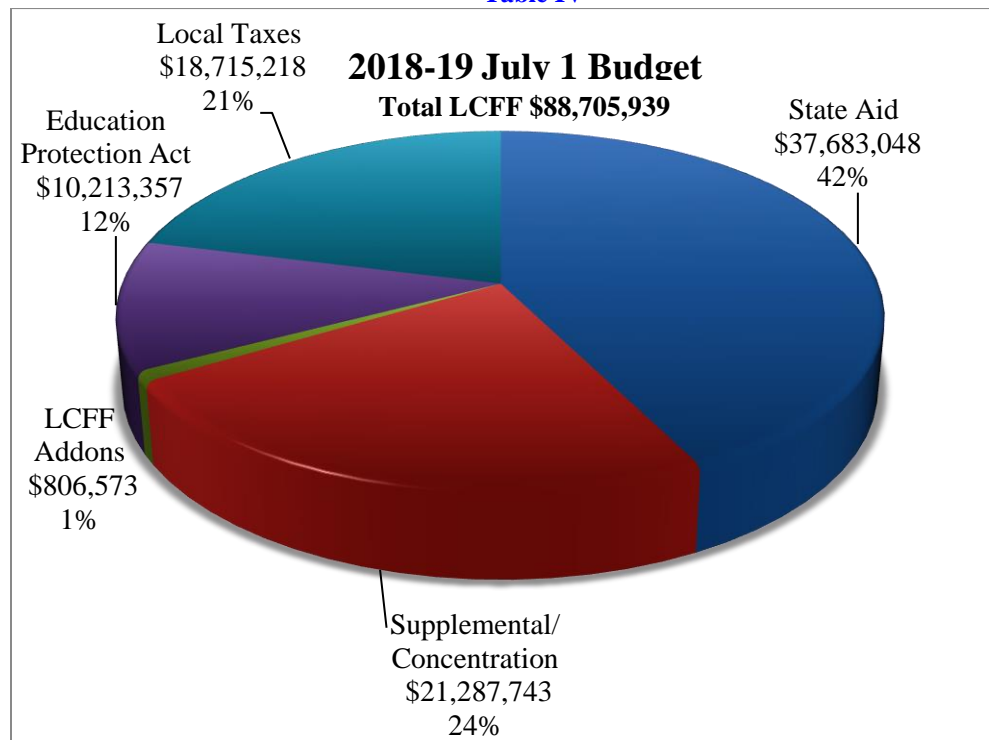
LCFF and the LCFF amount projected for 2018-19, represents a 4.18% increase. Most of this increase is in the Supplemental Grant.

- **LCFF Factors Table** – The following tables reflects the factors affecting the LCFF calculation as well as the pie chart illustration which shows the components of LCFF:

**Table III**

Enrollment & ADA Comparison*							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>LCFF Factors</b>							
Enrollment*	9,125	9,105	9,005	8,850	8,718	8,566	8,419
P-2 ADA*	8,677.28	8,684.89	8,592.58	8,389.89	8,309.13	8,164.25	8,024.15
% ADA/Enrollment	95.09%	94.76%	95.42%	94.80%	95.31%	95.31%	95.31%
LCFF Funded ADA**	8,677.28	8,684.89	8,684.89	8,592.58	8,389.89	8,309.13	8,164.25
LCFF Per ADA Funding	\$7,582.00	\$8,879.00	\$9,535.00	\$9,846.00	\$10,506.00	\$10,772.00	\$11,059.00
Dist. Per ADA COLA %	15.25%	17.11%	7.39%	3.26%	6.70%	2.53%	2.66%
State COLA %	1.565%	0.85%	1.02%	1.56%	3.00%	2.57%	2.67%
*Based on CBEDS & P-2 reports except for 2018-2019, 2019-20, 2020-21, Based on Projections							
**Based on the State's Hold Harmless Clause, a District gets funded on the greater of prior or current year ADA. Starting 2016-17 Salinas City ESD has been under this Clause							

**Table IV**

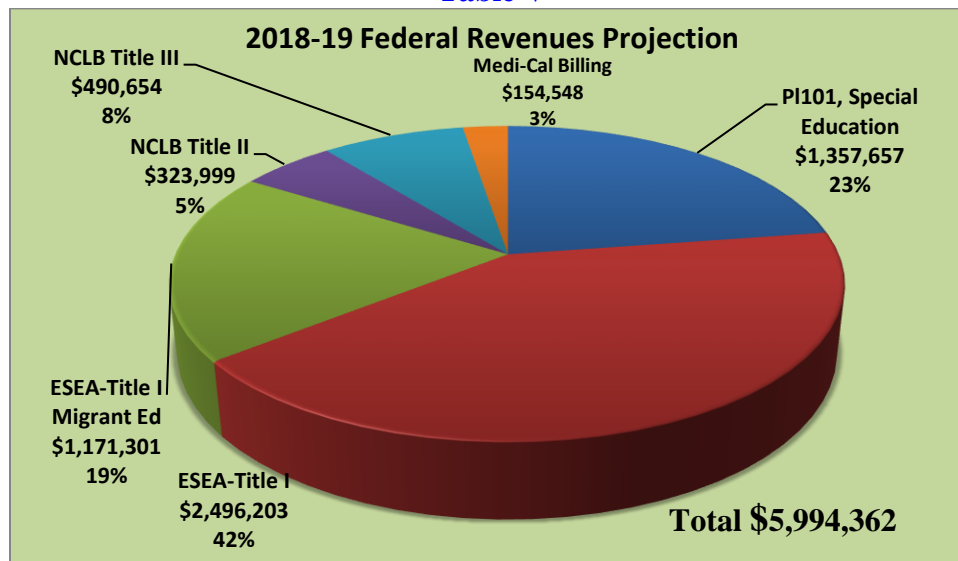


## **2. Federal Revenues:**

Federal income is restricted since it must be expended for purposes that are determined by the Federal Government and not the local Board of Education. The federal revenue projections in the budget are based on the assumption that the same sources and no increase in revenue will be received for 2018-19. Some of the smaller sources of federal revenue as well as the 2017-18 carryovers will be incorporated into the budget once the books are closed and actual entitlements or allocations of federal sources are determined. All of the federal sources are included in the Federal Revenues series of the SACS report as well as the pie

chart below.

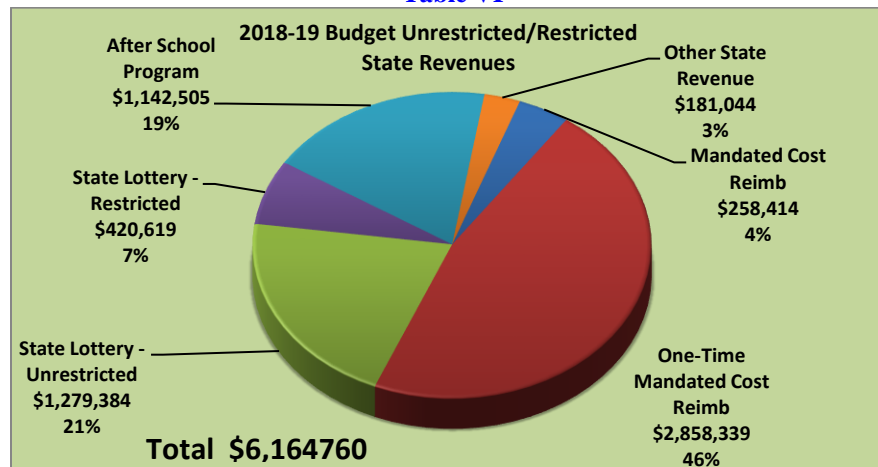
**Table V**



### **3. Other State Revenues:**

As part of the LCFF funding model, most State Categorical programs have been incorporated into the LCFF. The only State programs remaining are: 1) State Lottery – Restricted and Unrestricted 2) After School Program (ASES) 3) One-time revenues such as Mandated Reimbursement and Prop 39 Clean Energy as shown on the table below (*STRS on Behalf is not included in the Pie Chart below in the amount of \$3,271,281*).

**Table VI**



The following provides assumptions used for State revenue outside of LCFF:

- **Lottery** – The unrestricted portion of the lottery income is projected at \$146 per annual projected ADA times a factor of 1.044446 for unexcused absences, and \$48 per ADA for the restricted Proposition 20 instructional materials.

### **4. Local Revenues:**

There are a few local revenue sources which the District receives such as leases and rentals of facilities and interest and they are projected to remain at the 2017-18 Budget Levels.

# DISTRICT EXPENDITURES

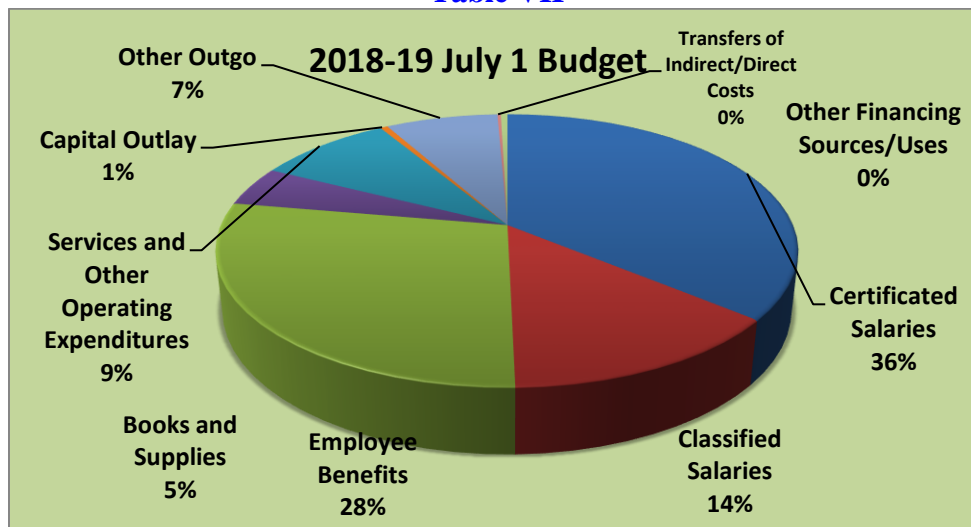
## HOW ARE FUNDS ALLOCATED TO SUPPORT EDUCATION?

The vast majority of District funding goes into direct services for children in the form of teachers' salaries and benefits, materials and supplies, and direct support to instruction. The following charts show the District's expenditures by object code of expenditure and by function.

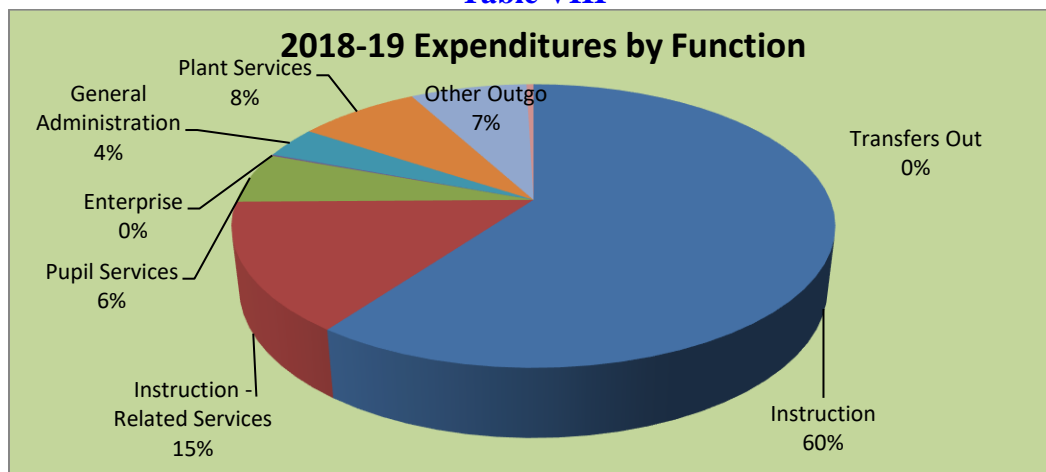
Expenditures of the District fall into the following object code categories:

- √ Certificated Salaries
- √ Classified Salaries
- √ Employee Benefits
- √ Books and Supplies
- √ Services, Other Operating Expenses
- √ Capital Outlay
- √ Other Outgo

**Table VII**



**Table VIII**



## TOTAL EXPENDITURES \$114,272,787

The following assumptions have been used to develop the expenditure portion of the 2018-19 budget:

### 1. Salaries:

#### Certificated Personnel

Positions have been reviewed and revised to reflect known personnel changes for the 2018-19 Programs. Based on projected enrollment and program needs at the school sites and district-wide, the following reflects the global changes in all certificated personnel FTEs:

<u>2017-18</u>	<u>2018-19</u>	<u>Difference*</u>
509.034	507.78	1.56 FTEs

*\*Reflects 2.0 Teaching positions less due to declining enrollment*

- In summary, the following shows the dollar change in **all** general fund certificated salaries from one year to the next which includes all teachers, pupil personnel, and administrators:

<u>2017-18</u>	<u>2018-19</u>	<u>Difference</u>	<u>% Difference*</u>
\$37,362,064	\$41,900,574	\$ 4,538,510	12.1%

*\*Reflects changes in certificated personnel included as part of LCAP. Please note that there are currently 34.0 Teaching FTEs being funded out of Supplemental and Concentration Funds with the intent to maintain low class sizes and eliminate combination classes as much as possible. SETC settlement is reflected in the 2018-19 figure.*

#### Classified Personnel

Positions have been reviewed and revised to reflect known personnel changes for the 2018-19 Programs. The following reflects the changes in all classified personnel FTEs:

<u>2017-18</u>	<u>2018-19</u>	<u>Difference*</u>
437.62	434.66	-2.96 FTEs

*\*Reflects removal of all 2017-18 temporary positions and one-on-one positions no longer required. LCAP addition of IA's and extension of hours for existing positions may not yet be reflected in the above FTE's since the LCAP is not yet approved. Therefore, not providing a true snapshot picture of FTE's. First Interim report should provide a better snapshot of true FTE differences between fiscal years.*

- In summary, the following shows the dollar change in **all** general fund classified salaries from one year to the next which includes all classified, management, and confidential:

<u>2017-18</u>	<u>2018-19</u>	<u>Difference</u>	<u>% Difference</u>
\$12,811,836	\$15,492,175	\$2,575,547	20.9%

*\*Reflects changes in classified personnel included as part of LCAP, which is increasing the number of hours for Classified personnel directly related to instruction to increase support for schools. LCAP presentation will include more details.*

## **2. Benefits:**

Changes in mandatory benefits, if any, are shown in the following table. As you can see, some of the mandatory benefit rates have increased from the 2017-18 fiscal year:

**Table IX**

	2014-15	2015-16	2016-17	2017-18	2018-19	DIF.*
Employer CalSTRS	8.88%	10.73%	12.58%	14.43%	16.28%	1.85%
Employer CalPERS	11.771%	11.847%	13.888%	15.531%	18.062%	2.53%
FICA	6.20%	6.20%	6.20%	6.20%	6.20%	0.00%
MEDICARE	1.45%	1.45%	1.45%	1.45%	1.45%	0.00%
UNEMP. INS.	0.05%	0.05%	0.05%	0.05%	0.05%	\$0.00
W. COMP.	1.9648%	2.3636%	2.3180%	3.3636%	3.0200%	(\$0.0034)

*\*Note the significant difference in CalSTRS and CalPERS.*

## **3. Supplies & Services:**

The supplies and services areas of the budget have been budgeted maintaining 2017-18 as a base in as much as possible except for the following significant changes:

- a) Programs, supplies, and technology as recommended by LCAP stakeholders.
- b) Training as recommended by LCAP stakeholders.
- c) Contracts were evaluated and reduced or added where appropriate, as recommended by stakeholders and the LCAP priority list.

## **4. Other Outgo:**

Under the other outgo section of the budget, the major item is the Special Education chargeback from the Monterey County Office of Education (MCOE). This chargeback is the excess cost for the special education students placed and being served in county and regional programs. The projected chargeback amount for 2018-19 is currently budgeted at \$7,796,803 vs. \$7,016,275 for 2017-18. This represents a \$780,528 or 11.12% increase over prior year.

## **5. Contributions to Restricted Programs:**

The contribution to restricted programs represents the level of contribution from unrestricted sources to restricted programs also known as “encroachment”. The following is a list of programs that make up the \$19,181,525 contribution from unrestricted sources:

- |   |                     |
|---|---------------------|
| 1. PL101-IDEA Spec Ed                     | \$ 1,928,228        |
| 2. Regular Spec Ed                        | \$15,014,335        |
| 3. Routine Restricted Maint. Acct. (RRMA) | <u>\$ 2,642,647</u> |

**Total Contributions to restricted programs** **\$19,585,210**

## **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES**



As you will notice in the 2018-19 Proposed Budget, the deficiency before the use of any other sources is projected at \$4,883,802 vs. \$1,088,371 for the 2017-18 Estimated Actuals.

## **OTHER FINANCING SOURCES AND USES**

In the Other financing Sources and Uses section, the following usually projected 2018-19 transfers are budgeted:

- To Debt Service Fund\* \$ 500,000  
*\*Transfer for the payment of QSCB in 2022-23*

## **NET INCREASE (DECREASE) IN FUND BALANCE**

As you can see in the Proposed Budget under this item, the General Fund net (decrease) in fund balance is \$5,383,802 after the required transfers above are included.

## **DISTRICT RESERVES**

### **HOW MUCH MONEY IS LEFT AT THE END OF THE YEAR? WHY CAN'T WE SPEND IT?**

The Total Budget includes the beginning balance and all anticipated income for the year. The Ending Balance is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "reserves" or fund balance. Reserves are broken down into two basic categories:

#### **UNRESTRICTED FUNDS:**

Designated for Economic Uncertainties (This is the amount required by law, 3% for our District, to be set aside)

Other Designations (Amount(s) designated by the local school district for specific purposes) or as designated by Board Policy.

Unappropriated Fund Balance (remaining reserve funds not designated for a specific purpose)

#### **RESTRICTED FUNDS**

**(Most of these funds cannot be budgeted for general purposes):**

Categorical Funds (funds left over from grants and special projects at the end of the year)

Revolving Cash (revolving fund at Rabobank)

Prepaid Expenditures (amount paid in advance for next fiscal year, usually health benefits paid in June for July etc.)

## FUND BALANCE, RESERVES

The amount of the fund balance meets the required 3% plus an additional 3.12% which will be used for deficit spending projected in the subsequent two fiscal years. The recommended level of unrestricted reserves both by School Services of California and California Department of Education is that it should equal two months' worth of expenditures (\$18.8 million based on our budget) or 17%. The level of reserves reflected in the current budget 6.12%. The State average for elementary school districts is 21.07%.

## OTHER BUDGET CONTINGENCIES

The following is a list of budget contingencies which need to be kept in mind for the future:

- Declining Enrollment, which will reach a loss of 686 by 2020-21 according to actual decline from 2015-16 to 2017-18 and the demographic projections – This has had a significant financial impact for the past three years and for the Budget and future years, which will require budget reductions starting with FY 2018-19 if possible.

**Table X**

Salinas City Elementary School District - Enrollment/ADA/Unduplicated Factors						
	Enrollment	ADA	ADA to Enrollment %	Enrollment Decline	ADA Decline	Unduplicated Count
2015-2016 Fiscal Year (Peak Year)	9105	8684.89	95.39%			
2016-2017 Fiscal Year	9005	8592.58	95.42%	(100.00)	(92.31)	7654
2017-2018 Fiscal Year	8823	8389.89	95.09%	(182.00)	(202.69)	7493
2018-2019 Fiscal Year*	8718	8309.13	95.31%	(105.00)	(80.76)	7410
2019-20 Fiscal Year**	8566	8164.25	95.31%	(152.00)	(144.88)	7281
2020-21 Fiscal Year**	8419	8024.15	95.31%	(147.00)	(140.10)	7156
Totals				(686.00)	(660.74)	

\*Based on 2017-18 Enrollment \*\*Based on Demographic Study by School Works

- Deficit Spending Impact on District Reserves.
- Increased operational costs for Special Education, which continues to impact regular education programs as encroachment continues to climb.
- CalSTRS Employer Contribution continues to ratchet up dramatically as shown by the following table.

**Table XI**

Fiscal Year	Certificated Salaries	CalSTRS RATE	CalSTRS Rate % Dif.	CalSTRS Amount	CalSTRS Amount Dif.	Salary % Increase
2017-18	\$37,362,064	14.43%		\$ 5,391,346		
2018-19	\$40,871,199	16.28%	1.85%	\$ 6,653,831	\$ 1,262,485	3.09%
2019-20*	\$41,484,267	18.13%	1.85%	\$ 7,521,098	\$ 867,266	2.09%
2020-21*	\$42,106,531	19.10%	0.97%	\$ 8,042,347	\$ 521,250	1.24%

\*The above figures are adjusted by 1.5% from 2018-19 to reflect the cost of step and column increases

- CalPERS Employer Contribution continues to increase as well as shown by the following table.

**Table XII**

Classified Salaries	Classified Salaries	CalPERS RATE	CalPERS Rate % Dif.	CalPERS Amount	CalPERS Amount Dif.	Salary % Increase
2017-18	\$12,811,836	15.531%		\$ 1,989,806		
2018-19	\$15,492,175	18.062%	2.53%	\$ 2,798,197	\$ 808,390	5.22%
2019-20*	\$15,724,558	20.800%	2.74%	\$ 3,270,708	\$ 472,511	3.00%
2020-21*	\$15,960,426	23.500%	2.70%	\$ 3,750,700	\$ 479,992	3.01%

\*The above figures are adjusted by 1.5% from 2018-19 to reflect the cost of step and column increases

- Negotiations with CSEA for 2017-18, 2018-19.
- \$11 Million dollar QSCB payment of starting with Fiscal Year 2022-23.

## **ALL OTHER FUNDS**

The miscellaneous funds have a balanced budget and there is currently no encroachment to General Fund. Please also note that most of the miscellaneous funds show a 2018-19 budget with projected positive fund balances.

## **MULTI-YEAR BUDGET PROJECTION ASSUMPTIONS**

The following represents a global description of the assumptions used for the multi-year budget projections. It is important to take note of the factors affecting the District's revenue streams as shown by the following table.

### **2019-20**

#### **Revenues**

LCFF Funding – It is projected that the LCFF will continue to be funded on prior year ADA which shows an increase in LCFF revenues of 1.54% for our District although the School Services Dart Board shows a 2.57% COLA Increase. The percentage increase gets affected by the District's own variable factors such as declining ADA and the 3-year rolling percentage unduplicated pupil count. See the table below for a snapshot of LCFF funding:

**Table XIII**

<b>CURRENT DECLINING ENROLLMENT/ADA</b>					
LCFF Calculation Dated 5/17/18					
DESCRIPTION	2016-17 Actuals	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget
<b>TOTAL LCFF/REVENUE</b>	<b>\$ 83,407,693</b>	<b>\$ 85,143,906</b>	<b>\$ 88,705,939</b>	<b>\$ 90,074,911</b>	<b>\$ 90,880,316</b>
<b>OVERALL LCFF % INCREASE</b>		<b>2.08%</b>	<b>4.18%</b>	<b>1.54%</b>	<b>0.89%</b>

Federal Revenues - it is being projected that federal revenues will not receive an increase for 2019-20 to be on the conservative side.

State Revenues - it is being projected that State revenues will remain flat for 2019-20 and do not include the one-time discretionary funds of \$2,858,339 projected to be received in FY 2018-19.

Local Revenues - it is being projected that local revenues will remain flat for 2019-20.

#### **Expenditures**

Salaries and Benefits - the salaries and benefits include a projected 1.5% increase for step movement and no salary increase for 2019-20 budget year. However, it does include a projected reduction of 20 certificated positions and 14 classified positions plus related benefits. The negotiated increase of 3.63% On and 2% Off schedule for certificated has been included during the 2018-19 and carried over to 2019-20 budget year. In addition, a 1.85%

CalSTRS and 2.738% CalPERS increases have been included for this budget year as well.

Supplies – This area of the budget includes a reduction of 20% across the board.

Contracted Services also show a 20% reduction for this budget year.

Capital outlay, and other outgo – These amounts were left status-quo except for the transfer of \$500,000 for the QSCB 2022-23 payment which has been suspended for 2019-20 .

The total projected budget reductions for budget year 2019-20 total **(\$5,526,308)**.

Please note that the projected budget for 2019-20 shows that the District would meet its financial obligations based on the above-mentioned assumptions and budget reductions.

## **2020-21**

### **Revenues**

LCFF Funding - It is projected that the LCFF will continue to be funded on prior year ADA per the table above, which shows an increase in LCFF revenues of .89% vs. the School Services Dart Board of a 2.67% COLA Increase. The percentage increase gets affected by the District's own variable factors such as declining ADA and the 3-year rolling percentage for unduplicated pupil count as mentioned before.

Federal Revenues - it is being projected that Federal revenues will remain flat for 2020-21.

State Revenues - it is being projected that State revenues will also remain flat for 2020-21 and, once again, the one-time funds were not included for this budget year.

Local Revenues - it is being projected that local revenues will remain flat for 2020-21.

### **Expenditures**

Salaries and Benefits - the salaries and benefits include step and column movement of 1.5% and no salary increase and it includes the projected salaries and benefits reduction reflected in budget year 2019-20.

Supplies – This area of the budget includes a reduction of 7.78% across the board.

Contracted Services also show a 2.74% reduction for this budget year in the unrestricted sources.

Capital outlay, and other outgo – These amounts were left status-quo except for the transfer of \$500,000 for the QSCB 2022-23 payment which has been suspended for 2020-21.

The total projected budget reductions for budget year 2020-21 total **(\$574,194)**.

Please note that the projected budget for 2020-21 shows that the District would meet its financial obligations based on the above-mentioned assumptions and budget reductions.

**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**  
**2018-19 July 1 Budget Multi-Year Projection**

Description		Object Codes	2018-19			2019-20			2020-21		
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. Revenues & Other Financing Sources											
1. LCFF Sources	8010-8099		88,705,939	0	88,705,939	90,074,911	0	90,074,911	90,880,316	0	90,880,316
2. Federal Revenue	8100-8299		0	5,994,362	5,994,362	0	5,994,360	5,994,360	0	5,994,360	5,994,360
3. Other State Revenue	8300-8599		4,436,592	4,999,449	9,436,041	1,578,253	5,028,809	6,607,062	1,578,253	5,060,098	6,638,351
4. Other Local Revenue	8600-8799		862,426	3,890,217	4,752,643	862,425	3,890,217	4,752,642	862,425	3,890,217	4,752,642
5.a Other Financing Sources (Transfers In)	8900-8929					818,316		818,316	818,316		818,316
b.Other Financing Sources (Contributions)	8980-8999		(19,585,210)	19,585,210	0	(19,181,525)	19,181,525	0	(19,181,525)	19,181,525	0
Totals (Sum Lines 1 thru 5)			74,419,747	34,469,238	108,888,985	74,152,380	34,094,911	108,247,291	74,957,785	34,126,200	109,083,985
B. Expenditures & Other Financing Uses											
1. Certificated Salaries			84%	16%	100%						
a. Base Salaries			35,257,324	6,643,250	41,900,574	35,257,324	6,643,250	41,900,574	34,387,361	7,072,802	41,460,163
b. Step & Column Adjustment 1.5%					0	528,860	99,649	628,509	528,860	99,649	628,509
c. Negotiated Increases -					0		329,903	329,903	0	0	0
d. Other Adjustments (Budget Reductions)					0	(1,398,823)	0	(1,398,823)			0
e. Total Certificated Salaries	1000-1999		35,257,324	6,643,250	41,900,574	34,387,361	7,072,802	41,460,163	34,916,221	7,172,451	42,088,672
2. Classified Salaries			72%	28%	100%						0
a. Base Salaries			11,198,718	4,293,457	15,492,175	11,198,718	4,293,457	15,492,175	10,951,357	4,357,859	15,309,215
b. Step & Column Adjustment 1.5%						167,981	64,402	232,383	169,896	65,136	235,032
c. Negotiated Increases								0			0
d. Other Adjustments (Budget Reductions)						(415,342)	0	(415,342)			0
e. Total Classified Salaries	2000-2999		11,198,718	4,293,457	15,492,175	10,951,357	4,357,859	15,309,215	11,121,252	4,422,995	15,544,247
3. Employee Benefits		3000-3999	23,285,958	8,801,933	32,087,891	23,285,958	8,729,794	32,015,752	22,630,296	9,223,805	31,854,101
a. Increase in Benefits(Rate Changes etc)						355,767	494,011	849,778	821,877	232,066	1,053,943
b. Employee Benefits - Budget Reductions	3000-3999					(1,011,429)	0	(1,011,429)			0
d. Total Benefits	3000-3999		23,285,958	8,801,933	32,087,891	22,630,296	9,223,805	31,854,101	23,452,173	9,455,871	32,908,044
Total Salaries & Benefits			69,742,000	19,738,640	89,480,640	67,969,014	20,654,466	88,623,479	69,489,647	21,051,316	90,540,963
4. Books & Supplies		4000-4999	3,370,319	2,001,535	5,371,854	3,370,319	2,001,535	5,371,854	2,696,255	1,801,382	4,497,637
Adjustments - Federal Programs					0			0			0
Adjustments - Budget Reductions (20%)					0	(674,064)	(200,154)	(874,217)	(269,626)	(76,808)	(346,434)
5. Contracted Services		5000-5999	5,694,000	4,456,141	10,150,141	5,694,000	4,456,141	10,150,141	4,555,200	3,768,444	8,323,644
Adjustments - Federal Programs					0			0			0
Adjustments - Budget Reductions (20%)					0	(1,138,800)	(687,697)	(1,826,497)	(227,760)	0	(227,760)
6. Capital Outlay		6000-6999	29,753	537,067	566,820	29,753	157,641	187,394	29,752	0	29,752
	7100-7299,7400-7499		659,963	7,796,803	8,456,766	659,963	7,796,803	8,456,766	659,963	7,796,803	8,456,766
7. Other Outgo (excluding Transfers of Indirect	7300-7399		(442,186)	188,752	(253,434)	(442,186)	188,752	(253,434)	(442,186)	188,752	(253,434)
8. Other Outgo-Transfers of Indirect Costs											
9. Other Financing Uses (Transfers Out)	7600-7699		500,000		500,000		0	0		0	0

**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**  
**2018-19 July 1 Budget Multi-Year Projection**

Description	Object Codes	2018-19			2019-20			2020-21		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
10. Other Adjustments (Budget Reductions)				0			0	0	0	0
<b>11. Total Expenditures</b>		<b>79,553,849</b>	<b>34,718,938</b>	<b>114,272,787</b>	<b>75,467,999</b>	<b>34,367,487</b>	<b>109,835,486</b>	<b>76,491,246</b>	<b>34,529,889</b>	<b>111,021,134</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		<b>(5,134,102)</b>	<b>(249,700)</b>	<b>(5,383,802)</b>	<b>(1,315,619)</b>	<b>(272,576)</b>	<b>(1,588,195)</b>	<b>(1,533,461)</b>	<b>(403,688)</b>	<b>(1,937,149)</b>
<b>D. FUND BALANCE</b>										
<b>1. Net Beginning Fund Balance (Form 01, line F1e)</b>		<b>11,455,974</b>	<b>925,964</b>	<b>12,381,938</b>	<b>6,321,872</b>	<b>676,264</b>	<b>6,998,136</b>	<b>5,006,253</b>	<b>403,688</b>	<b>5,409,941</b>
<b>2. Ending Fund Balance (Sum lines C and D1)</b>		<b>6,321,872</b>	<b>676,264</b>	<b>6,998,136</b>	<b>5,006,253</b>	<b>403,688</b>	<b>5,409,941</b>	<b>3,472,792</b>	<b>(0)</b>	<b>3,472,792</b>
<b>3. Components of Ending Fund Balance (Form 011)</b>										
a. Nonspendable	9710-9719	10,000		10,000	10,000		10,000	10,000		10,000
b. Restricted	9740		676,264	676,264		403,688	403,688			0
c. Committed				0			0			0
1. Stabilization Arrangements	9750			0			0			0
2. Other Commitments	9760	0		0			0			0
d. Assigned	9780			0			0			0
e. Unassigned/Unappropriated				0			0			0
1. Reserve for Economic Uncertainties	9789	3,428,184		3,428,184	3,295,065		3,295,065	3,330,634		3,330,634
2. Unassigned/Unappropriated	9790	2,883,688		2,883,688	1,701,188		1,701,188	132,158		132,158
<b>f. Total Components of Fund Balance (Line D3f must agree with line D2)</b>		<b>6,321,872</b>	<b>676,264</b>	<b>6,998,136</b>	<b>5,006,253</b>	<b>403,688</b>	<b>5,409,941</b>	<b>3,472,792</b>	<b>0</b>	<b>3,472,792</b>
<b>E. AVAILABLE RESERVES</b>										
1. General Fund										
a. Stabilization Arrangements	9750	-		-	-		-	-		-
b. Reserve for Economic Uncertainties	9789	3,428,184		3,428,184	3,295,065		3,295,065	3,330,634		3,330,634
c. Unassigned/Unappropriated	9790	2,883,688		2,883,688	1,701,188		1,701,188	132,158		132,158
(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. Undesignated/Unappropriated Amount	9790			-			-			-
<b>3. Total Available Reserves (Sum lines E1 thru E2c)</b>		<b>6,311,872</b>	<b>-</b>	<b>6,311,872</b>	<b>4,996,253</b>	<b>-</b>	<b>4,996,253</b>	<b>3,462,792</b>	<b>-</b>	<b>3,462,792</b>

**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 expenditures 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.

**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**  
**2018-19 July 1 Budget Multi-Year Projection**

Description	Object Codes	2018-19			2019-20			2020-21		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined

Please see the 2018-19 budget projections assumptions for a more detail explanation. However, the following provides the highlights of the assumptions used for each budget year covered in the Multi-year Projection:

**REVENUES:**

Unrestricted revenue assumptions for 2018-19, 2019-20, and 2020-21 for Local Control Funding Formula (LCFF) are based on the COLAs of 3%, 2.57% and 2.67% respectively using School Services of California (SSC) Dartboard as of the Governor's May Budget Revision. Please keep in mind that the single largest source of revenue for the District is being impacted by Declining Enrollment, which has been facing the District since 2016-17 Fiscal Year. Other State revenues outside of the LCFF are being projected with a 2.57% and 2.67%COLA for 2019-20 and 2020-21 respectively when applicable. Also keep in mind that Special Education continues without adequate funding at the Federal and State level. The Federal level of funding is only 6.27% and State is only 16.21% of the total Special Education budget, which leaves a whopping 77.52% that has to come from the LEA's other revenues. Hence creating a huge encroachment. Other Federal, State, and Local revenues are projected to remain flat for the two subsequent years. There is also a projected transfer for 2019-20 and 2020-21 from the Self-Insurance Fund to cover the cost of retirees in the amount of \$818,316 in order to mitigate further budget reductions.

Contributions to restricted programs increase by \$400,307 in 2020-21.

**EXPENDITURES:**

The following assumptions were used to project the 2019-20 and 2020-21 unrestricted expenditures: 1) Certificated salaries include the 3.63% On and 2% Off the schedule for the two subsequent years as well as a 1.5% increase for step and column for each year. However, this section also includes a projected reduction of 20 Certificated positions at the average salary and related benefits during the 2019-20 budget year as shown above. 2) Classified salaries include a 1.5% for step increases but do not include COLA increases. 3) The benefits section show the corresponding reduction for the positions mentioned above, plus any known increases such as CalSTRS which includes an increase of 1.85% and .97% of salaries for 2019-20 and 2020-21. CalPERS includes an increase of 2.738% and 2.70% for each respective year as well. 4) Books and supplies and Contracted Services include a projected reduction of 20% across the board for 2019-20 and an additional 10% and 5% for the 2020-21 budget year. Total Projected Budget Reductions:

1) 2019-20 **(\$5,526,308)** 2) 2020-21 Additional Reduction **(\$577,575)**

Based on the assumptions used in the projection of revenues and expenditures in 2019-20 and 2020-21 above, it shows that the District will end up the 2020-21 Budget Year with only the 3% mandated reserve. It is important to keep in mind that any savings achieved during the 2018-19 Budget Year will help reduce the level of reductions in the next two subsequent years, therefore, making it a key year. Also, note that these projections are based on current known financial factors and this could change based on changes at the Local and State level for the next two years.

District: **Salinas City Elementary School District**  
 CDS #: **66142**

**Adopted Budget**  
**2018-19 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

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

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2018-19 Budget	
01	General Fund	\$6,725,557.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
Total Assigned and Unassigned Ending Fund Balances		\$6,725,557.00	
District Standard Reserve Level		3%	
Less District Minimum Reserve for Economic Uncertainties		\$3,428,184.00	
Remaining Balance to Substantiate Need		\$3,297,373.00	

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,297,373.00	Deficit Spending, Declining Enrollment, Increase Cost in CalSTRS and CalPERS plus increases in Step and Column for Salaries and Benefits in 2019-20 and 1920-21
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$3,297,373.00	

**Remaining Unsubstantiated Balance**

**\$0.00**

**Balance should be Zero**

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



## SSC School District and Charter School Financial Projection Dartboard 2018-19 May Revision

This version of SSC's Financial Projection Dartboard is based on the 2018-19 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.00%	\$216	\$219	\$226	\$261
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$771	—	—	\$233
2018-19 Adjusted Base Grants	\$8,180	\$7,520	\$7,744	\$9,206
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	45.17%	100.00%	—	—	—
Department of Finance Gap Funding Percentage	45.17%	100.00%	—	—	—
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	—	—	—
COLA <sup>1</sup>	1.56%	3.00% <sup>2</sup>	2.57%	2.67%	2.90%

PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share <sup>3</sup>	1.56%	2.71%	2.57%	2.67%	2.90%
California CPI	3.37%	3.58%	3.36%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$146	\$146	\$146	\$146
	Restricted per ADA	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.16	\$31.16
	Grades 9-12 per ADA	\$58.25	\$59.83	\$59.83	\$59.83
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.33	\$16.33
	Grades 9-12 per ADA	\$44.04	\$45.23	\$45.23	\$45.23
One-Time Discretionary Funds per ADA	\$147	\$344	—	—	—
Interest Rate for Ten-Year Treasuries	2.59%	3.15%	3.40%	3.50%	3.40%
CalPERS Employer Rate (projected) <sup>4</sup>	15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

<sup>2</sup>Includes statutory COLA of 2.71% plus an additional 0.29% represented by an additional \$166 million appropriated above LCFF targets

<sup>3</sup>Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

<sup>4</sup>Rate is final for 2017-18 and 2018-19 fiscal years

# State Budget Process

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**June 30 – Governor signs Budget**

**June 15 – Legislature passes Budget**

**June – Conference Committee**

**May 15 – Governor's May Revision**

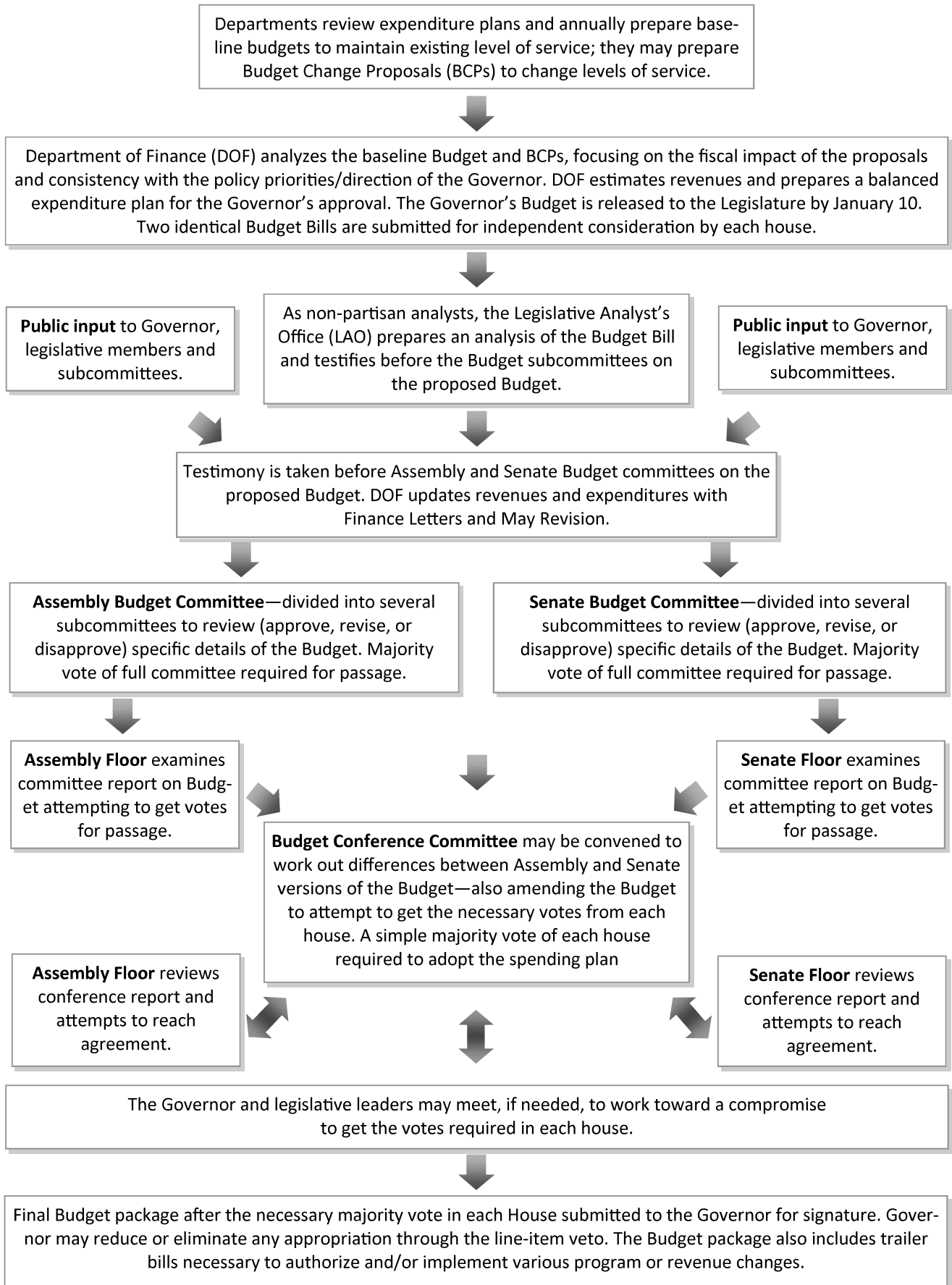
**April – Statutory cost-of-living adjustment (COLA) calculation**

**February/March – Legislative hearings**

**February – Legislative Analyst Office's (LAO) review**

**January 10 – Governor's Budget Proposal**

# THE ANNUAL BUDGET PROCESS





## Navigating the State Budget Process

Each year the Governor and Legislature work to craft the state's spending plan. While the January-to-June period gets the most attention, the process of developing the budget is an ongoing enterprise, giving Californians ample opportunity to stay engaged and involved year-round.

### The Governor

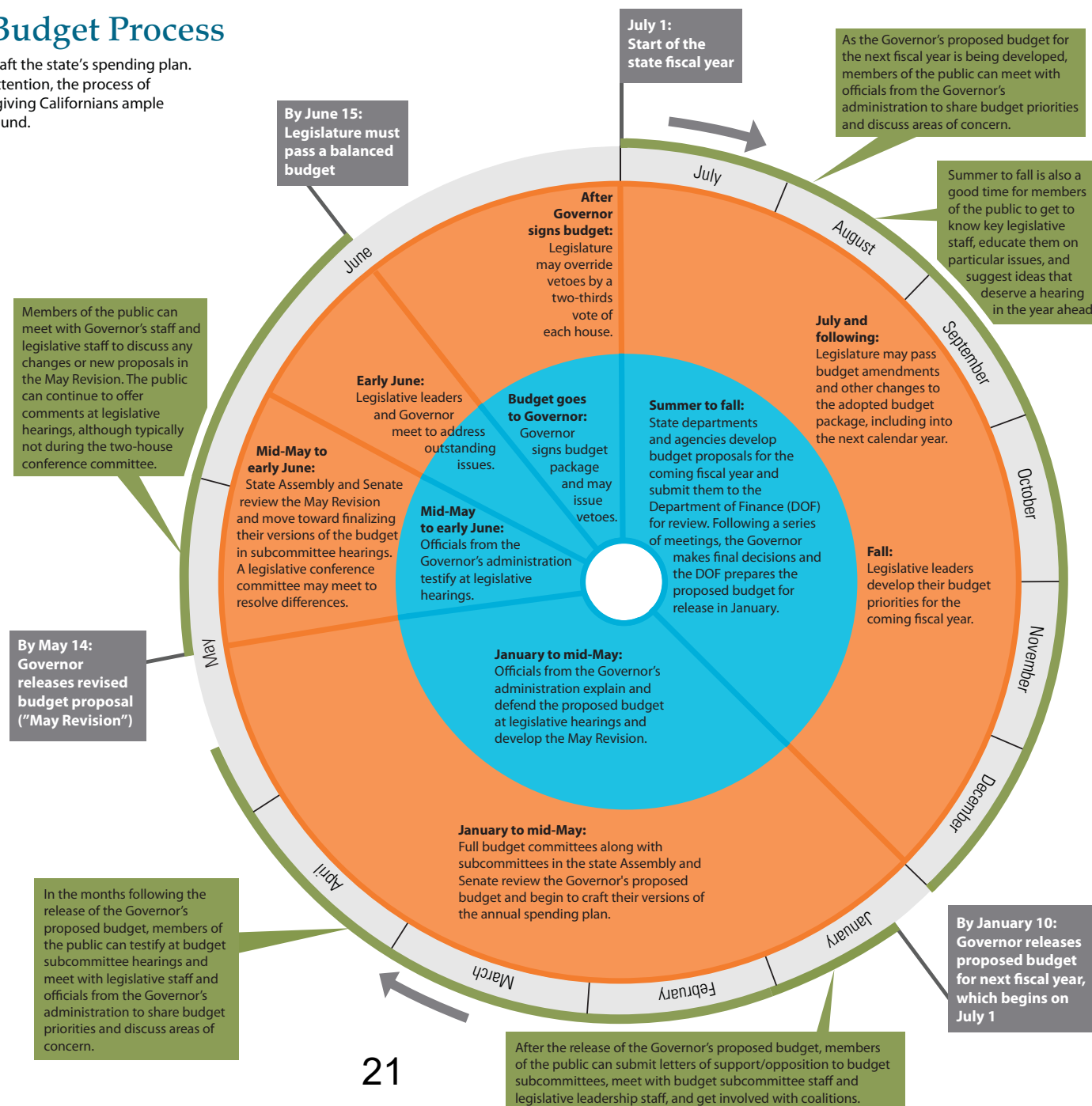
The Governor has the lead role in developing the state budget. Each year the Governor proposes a spending plan, which is introduced as the budget bill in the Legislature. The Governor can sign or veto the budget bill passed by legislators as well as other bills in the budget package that make policy changes related to the budget. The Governor can also reduce or eliminate individual appropriations using the line-item veto.

### The Legislature

The Legislature – made up of the Assembly and Senate – reviews the Governor's proposed budget and crafts its own version of the spending plan. The Legislature can maintain, modify, or reject the Governor's proposals, with review occurring through each house's budget committee and related subcommittees. The Legislature must pass the budget bill, but not other bills in the budget package, by June 15. The Legislature can override a Governor's veto by a two-thirds vote of each house.

### The Public

The public has various opportunities for input during the budget process. Members of the public can meet with officials from the Governor's administration and with legislators and their staffs, testify before budget committees and subcommittees, and write letters of support and opposition. Through individual engagement or as part of coalitions, members of the public can express their budget priorities and areas of concern.



ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 840 S. Main Street, Salinas, CA 93901

Date: June 11, 2018

Place: 840 S. Main Street, Salinas, CA 93901

Date: June 11, 2018

Time: 06:30 PM

Adoption Date: June 18, 2018

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Sara M Perez

Telephone: (831) 784-2226

Title: Interim Director of Fiscal Services

E-mail: sperez@salinascity.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

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

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: Jun 18, 2018

For additional information on this certification, please contact:

Name: Sara M Perez

Title: Interim Director of Fiscal Services

Telephone: (831) 784-2226

E-mail: sperez@salinascity.k12.ca.us

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Model OB19-01 Adopted Budget

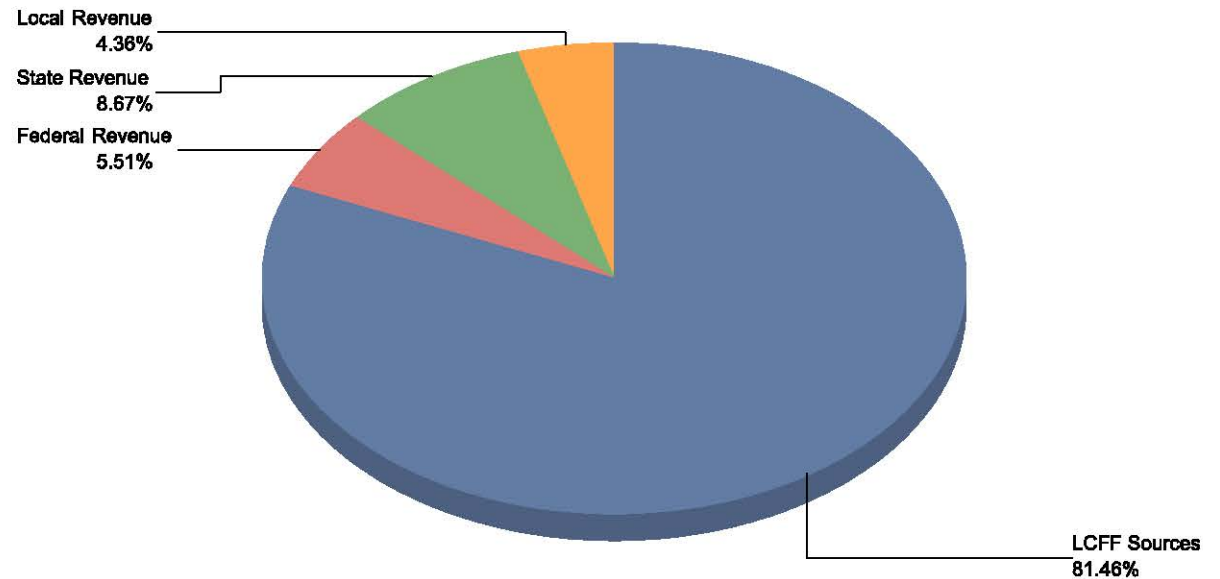
Fiscal Year 2018/19

General Fund - Combined

## Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,675.89	88,705,940
Federal Revenue	721.43	5,994,362
Other State Revenue	1,135.64	9,436,041
Other Local Revenue	571.99	4,752,642
<b>Total Revenue</b>	<b>\$13,104.94</b>	<b>\$108,888,985</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$13,104.94</b>	<b>\$108,888,985</b>



Model OB19-01 Adopted Budget

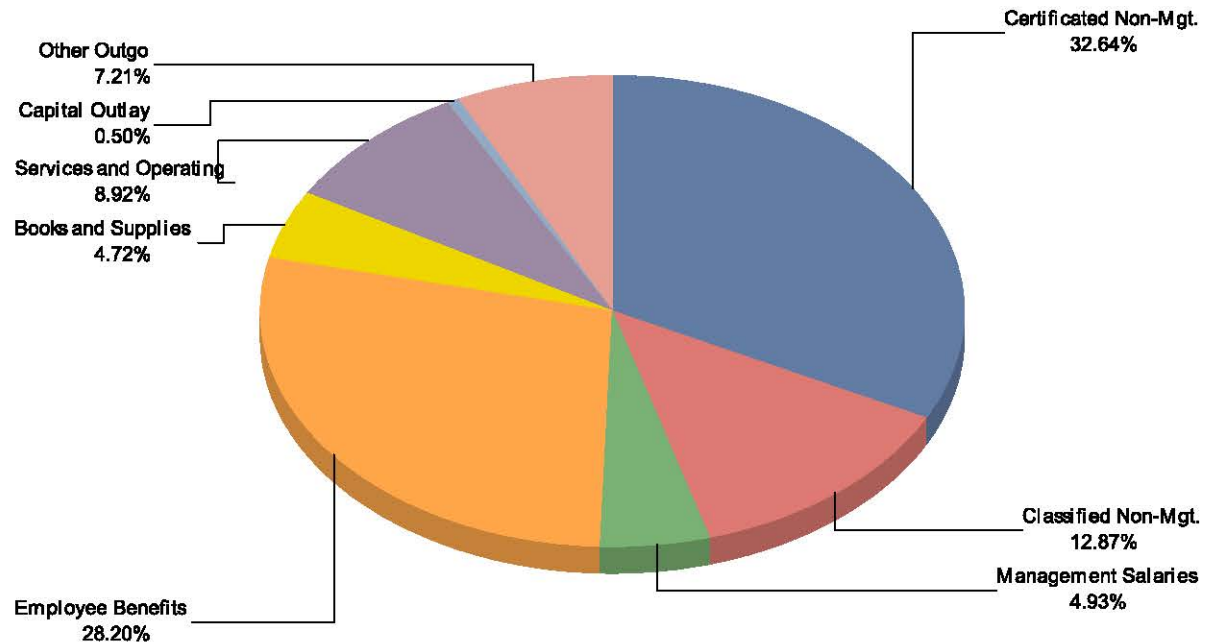
Fiscal Year 2018/19

General Fund - Combined

## Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,468.95	37,132,474
Class. Non-Mgt. Salaries	1,762.79	14,647,040
Management Salaries	675.56	5,613,235
Employee Benefits	3,861.82	32,087,891
Books and Supplies	646.51	5,371,854
Services and Operating	1,221.58	10,150,141
Capital Outlay	68.22	566,820
Other Outgo	987.28	8,203,332
<b>Total Expenditure</b>	<b>\$13,692.72</b>	<b>\$113,772,787</b>
<b>Transfer out and Other:</b>	<b>\$60.18</b>	<b>\$500,000</b>
<b>Total Uses</b>	<b>\$13,752.89</b>	<b>\$114,272,787</b>



Model OB19-01 Adopted Budget

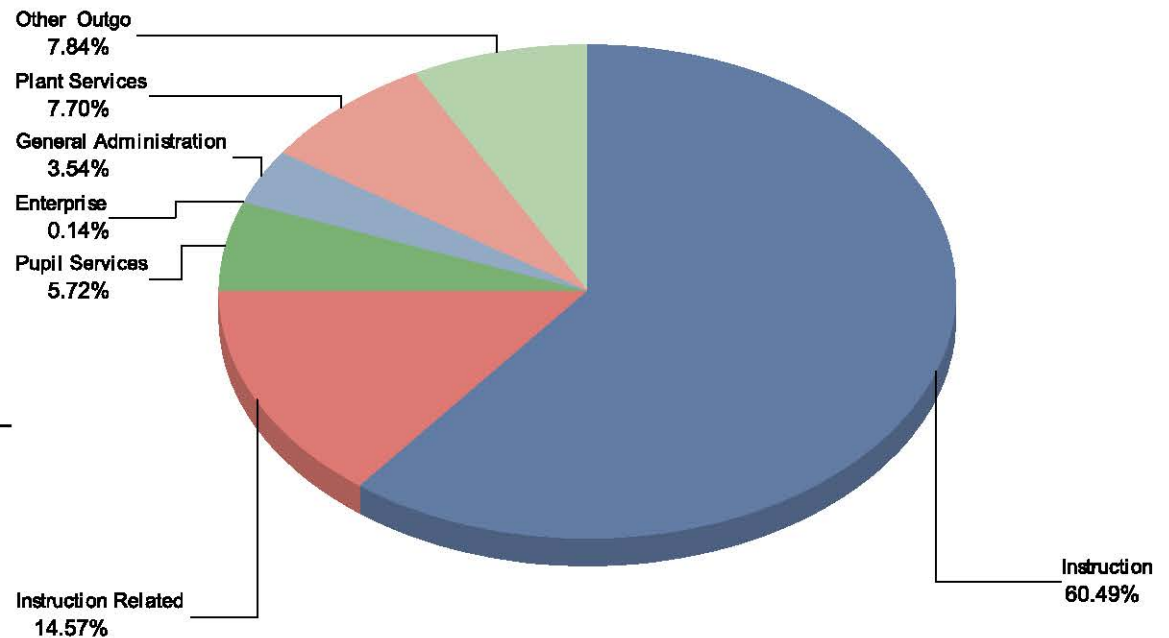
Fiscal Year 2018/19

General Fund - Combined

## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	8,318.89	69,121,674
Instruction Related Services	2,003.71	16,648,867
Pupil Services	786.63	6,536,139
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	19.61	162,943
General Administration*	487.03	4,046,735
Plant Services	1,059.05	8,799,663
Other Outgo	1,077.96	8,956,766
<b>Total</b>	<b>\$13,752.89</b>	<b>\$114,272,787</b>



### \* General Administration Expenditure Breakdown:

Board and Supt. Administration	72.67	603,852
Other General Administration	398.72	3,312,984
Centralized Data Processing	15.63	129,899

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		85,118,698.00	0.00	85,118,698.00	88,705,940.00	0.00	88,705,940.00	4.2%
2) Federal Revenue	8100-8299		0.00	7,112,146.00	7,112,146.00	0.00	5,994,362.00	5,994,362.00	-15.7%
3) Other State Revenue	8300-8599		2,901,117.00	5,584,765.00	8,485,882.00	4,436,592.00	4,999,449.00	9,436,041.00	11.2%
4) Other Local Revenue	8600-8799		1,055,998.00	4,297,937.00	5,353,935.00	862,425.00	3,890,217.00	4,752,642.00	-11.2%
5) TOTAL, REVENUES			89,075,813.00	16,994,848.00	106,070,661.00	94,004,957.00	14,884,028.00	108,888,985.00	2.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		31,314,218.00	6,047,846.00	37,362,064.00	35,257,324.00	6,643,250.00	41,900,574.00	12.1%
2) Classified Salaries	2000-2999		8,962,511.00	3,849,323.00	12,811,834.00	11,198,718.00	4,293,457.00	15,492,175.00	20.9%
3) Employee Benefits	3000-3999		20,328,575.00	7,745,465.00	28,074,040.00	23,285,958.00	8,801,933.00	32,087,891.00	14.3%
4) Books and Supplies	4000-4999		5,065,582.00	2,325,226.00	7,390,808.00	3,370,319.00	2,001,535.00	5,371,854.00	-27.3%
5) Services and Other Operating Expenditures	5000-5999		6,549,149.00	5,613,540.00	12,162,689.00	5,694,000.00	4,456,141.00	10,150,141.00	-16.5%
6) Capital Outlay	6000-6999		447,326.00	1,449,580.00	1,896,906.00	29,753.00	537,067.00	566,820.00	-70.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		703,875.00	7,016,275.00	7,720,150.00	659,963.00	7,796,803.00	8,456,766.00	9.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(471,855.00)	212,396.00	(259,459.00)	(442,186.00)	188,752.00	(253,434.00)	-2.3%
9) TOTAL, EXPENDITURES			72,899,381.00	34,259,651.00	107,159,032.00	79,053,849.00	34,718,938.00	113,772,787.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,176,432.00	(17,264,803.00)	(1,088,371.00)	14,951,108.00	(19,834,910.00)	(4,883,802.00)	348.7%
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	0.00	0.00	500,000.00	0.00	500,000.00	New
2) Other Sources/Uses									
a) Sources	8930-8979		558,445.00	0.00	558,445.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(16,147,674.00)	16,147,674.00	0.00	(19,585,210.00)	19,585,210.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,589,229.00)	16,147,674.00	558,445.00	(20,085,210.00)	19,585,210.00	(500,000.00)	-189.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			587,203.00	(1,117,129.00)	(529,926.00)	(5,134,102.00)	(249,700.00)	(5,383,802.00)	916.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
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)			10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			11,455,974.00	925,964.00	12,381,938.00	6,321,872.00	676,264.00	6,998,136.00	-43.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	925,964.00	925,964.00	0.00	676,264.00	676,264.00	-27.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,128,362.00	0.00	1,128,362.00	0.00	0.00	0.00	-100.0%
SETC Tentative Agreement - Unrestricted	0000	9760	915,111.00		915,111.00				
SETC Tentative Agreement	1400	9760	213,251.00		213,251.00				
d) Assigned									
Other Assignments		9780	7,086,088.00	0.00	7,086,088.00	2,883,688.00	0.00	2,883,688.00	-59.3%
For Deficit Spending, CalSTRS and Cal	0000	9780				2,883,688.00		2,883,688.00	
2018-19 Deficit Spending & CalSTRS al	0000	9780	7,086,088.00		7,086,088.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,231,524.00	0.00	3,231,524.00	3,428,184.00	0.00	3,428,184.00	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	27,189,452.05	(14,199,967.17)	12,989,484.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	66,674.65	0.00	66,674.65				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,915.30	16,892.04	20,807.34				
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			27,270,042.00	(14,183,075.13)	13,086,966.87				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,407,504.93	0.00	2,407,504.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,407,504.93	0.00	2,407,504.93				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			24,862,537.07	(14,183,075.13)	10,679,461.94				

			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)	
Description	Resource Codes	Object Codes							
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	55,946,264.00	0.00	55,946,264.00	59,777,364.00	0.00	59,777,364.00	6.8%
Education Protection Account State Aid - Current Year		8012	10,457,215.00	0.00	10,457,215.00	10,213,357.00	0.00	10,213,357.00	-2.3%
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	80,590.00	0.00	80,590.00	80,590.00	0.00	80,590.00	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	14,914,282.00	0.00	14,914,282.00	14,914,282.00	0.00	14,914,282.00	0.0%
Unsecured Roll Taxes		8042	642,908.00	0.00	642,908.00	642,908.00	0.00	642,908.00	0.0%
Prior Years' Taxes		8043	132,807.00	0.00	132,807.00	132,807.00	0.00	132,807.00	0.0%
Supplemental Taxes		8044	564,259.00	0.00	564,259.00	564,259.00	0.00	564,259.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,709,724.00	0.00	1,709,724.00	1,709,724.00	0.00	1,709,724.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	652,316.00	0.00	652,316.00	652,316.00	0.00	652,316.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	18,333.00	0.00	18,333.00	18,333.00	0.00	18,333.00	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			85,118,698.00	0.00	85,118,698.00	88,705,940.00	0.00	88,705,940.00	4.2%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			85,118,698.00	0.00	85,118,698.00	88,705,940.00	0.00	88,705,940.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,337,657.00	1,337,657.00	0.00	1,337,657.00	1,337,657.00	0.0%
Special Education Discretionary Grants		8182	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		3,130,322.00	3,130,322.00		2,496,203.00	2,496,203.00	-20.3%
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		461,486.00	461,486.00		323,999.00	323,999.00	-29.8%
Title III, Part A, Immigrant Education Program	4201	8290		17,857.00	17,857.00		17,857.00	17,857.00	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		798,051.00	798,051.00		472,797.00	472,797.00	-40.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		1,192,225.00	1,192,225.00		1,171,301.00	1,171,301.00	-1.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	154,548.00	154,548.00	0.00	154,548.00	154,548.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	7,112,146.00	7,112,146.00	0.00	5,994,362.00	5,994,362.00	-15.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,522,055.00	0.00	1,522,055.00	3,116,753.00	0.00	3,116,753.00	104.8%
Lottery - Unrestricted and Instructional Materials		8560	1,338,607.00	474,505.00	1,813,112.00	1,279,384.00	420,619.00	1,700,003.00	-6.2%
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		1,142,505.00	1,142,505.00		1,142,505.00	1,142,505.00	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		3,440.00	3,440.00		3,440.00	3,440.00	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		531,430.00	531,430.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,455.00	3,432,885.00	3,473,340.00	40,455.00	3,432,885.00	3,473,340.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,901,117.00</b>	<b>5,584,765.00</b>	<b>8,485,882.00</b>	<b>4,436,592.00</b>	<b>4,999,449.00</b>	<b>9,436,041.00</b>	<b>11.2%</b>

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	193,573.00	0.00	193,573.00	0.00	193,573.00	193,573.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,477.00	0.00	6,477.00	6,477.00	0.00	6,477.00	0.0%
Interest		8660	154,400.00	1,150.00	155,550.00	154,400.00	1,150.00	155,550.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	220,107.00	0.00	220,107.00	220,107.00	0.00	220,107.00	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	481,441.00	763,705.00	1,245,146.00	481,441.00	238,206.00	719,647.00	-42.2%
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		3,533,082.00	3,533,082.00		3,457,288.00	3,457,288.00	-2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,055,998.00	4,297,937.00	5,353,935.00	862,425.00	3,890,217.00	4,752,642.00	-11.2%
TOTAL, REVENUES			89,075,813.00	16,994,848.00	106,070,661.00	94,004,957.00	14,884,028.00	108,888,985.00	2.7%



			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,608,150.00	4,430,549.00	30,038,699.00	29,197,539.00	4,854,682.00	34,052,221.00	13.4%
Certificated Pupil Support Salaries		1200	165,198.00	664,921.00	830,119.00	316,961.00	827,021.00	1,143,982.00	37.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,382,425.00	427,412.00	4,809,837.00	4,336,053.00	432,047.00	4,768,100.00	-0.9%
Other Certificated Salaries		1900	1,158,445.00	524,964.00	1,683,409.00	1,406,771.00	529,500.00	1,936,271.00	15.0%
TOTAL, CERTIFICATED SALARIES			31,314,218.00	6,047,846.00	37,362,064.00	35,257,324.00	6,643,250.00	41,900,574.00	12.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	643,848.00	1,263,825.00	1,907,673.00	1,318,750.00	1,460,314.00	2,779,064.00	45.7%
Classified Support Salaries		2200	3,950,284.00	741,656.00	4,691,940.00	4,452,332.00	750,599.00	5,202,931.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	792,571.00	19,271.00	811,842.00	788,133.00	57,002.00	845,135.00	4.1%
Clerical, Technical and Office Salaries		2400	2,670,069.00	406,710.00	3,076,779.00	3,103,710.00	354,924.00	3,458,634.00	12.4%
Other Classified Salaries		2900	905,739.00	1,417,861.00	2,323,600.00	1,535,793.00	1,670,618.00	3,206,411.00	38.0%
TOTAL, CLASSIFIED SALARIES			8,962,511.00	3,849,323.00	12,811,834.00	11,198,718.00	4,293,457.00	15,492,175.00	20.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,487,975.00	4,054,882.00	8,542,857.00	5,556,030.00	4,264,966.00	9,820,996.00	15.0%
PERS		3201-3202	1,425,788.00	551,660.00	1,977,448.00	2,012,115.00	714,123.00	2,726,238.00	37.9%
OASDI/Medicare/Alternative		3301-3302	1,212,201.00	380,648.00	1,592,849.00	1,437,970.00	427,324.00	1,865,294.00	17.1%
Health and Welfare Benefits		3401-3402	10,966,975.00	2,425,762.00	13,392,737.00	12,007,099.00	3,052,814.00	15,059,913.00	12.4%
Unemployment Insurance		3501-3502	20,797.00	4,958.00	25,755.00	23,165.00	5,459.00	28,624.00	11.1%
Workers' Compensation		3601-3602	1,373,545.00	327,555.00	1,701,100.00	1,429,184.00	337,247.00	1,766,431.00	3.8%
OPEB, Allocated		3701-3702	839,215.00	0.00	839,215.00	818,316.00	0.00	818,316.00	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,079.00	0.00	2,079.00	2,079.00	0.00	2,079.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,328,575.00	7,745,465.00	28,074,040.00	23,285,958.00	8,801,933.00	32,087,891.00	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,952,569.00	561,324.00	2,513,893.00	197,908.00	429,726.00	627,634.00	-75.0%
Books and Other Reference Materials		4200	105,000.00	2,121.00	107,121.00	0.00	5,121.00	5,121.00	-95.2%
Materials and Supplies		4300	2,222,311.00	1,576,241.00	3,798,552.00	2,432,554.00	1,410,693.00	3,843,247.00	1.2%

			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)	
Description	Resource Codes	Object Codes							
Noncapitalized Equipment		4400	785,702.00	185,540.00	971,242.00	739,857.00	155,995.00	895,852.00	-7.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,065,582.00	2,325,226.00	7,390,808.00	3,370,319.00	2,001,535.00	5,371,854.00	-27.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	186,458.00	253,566.00	440,024.00	142,372.00	146,622.00	288,994.00	-34.3%
Dues and Memberships		5300	17,485.00	2,520.00	20,005.00	18,285.00	2,520.00	20,805.00	4.0%
Insurance		5400 - 5450	520,934.00	0.00	520,934.00	554,303.00	0.00	554,303.00	6.4%
Operations and Housekeeping Services		5500	1,037,141.00	81,090.00	1,118,231.00	1,037,141.00	61,090.00	1,098,231.00	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	449,531.00	777,166.00	1,226,697.00	449,531.00	300,570.00	750,101.00	-38.9%
Transfers of Direct Costs		5710	(53,017.00)	53,017.00	0.00	(56,740.00)	56,740.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,930.00)	12,026.00	5,096.00	(7,030.00)	11,220.00	4,190.00	-17.8%
Professional/Consulting Services and Operating Expenditures		5800	4,265,100.00	4,378,655.00	8,643,755.00	3,435,211.00	3,823,379.00	7,258,590.00	-16.0%
Communications		5900	132,447.00	55,500.00	187,947.00	120,927.00	54,000.00	174,927.00	-6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,549,149.00	5,613,540.00	12,162,689.00	5,694,000.00	4,456,141.00	10,150,141.00	-16.5%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,000.00	24,764.00	30,764.00	6,000.00	0.00	6,000.00	-80.5%
Buildings and Improvements of Buildings		6200	408,850.00	1,424,816.00	1,833,666.00	0.00	479,869.00	479,869.00	-73.8%
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	16,723.00	0.00	16,723.00	8,000.00	0.00	8,000.00	-52.2%
Equipment Replacement		6500	15,753.00	0.00	15,753.00	15,753.00	57,198.00	72,951.00	363.1%
TOTAL, CAPITAL OUTLAY			447,326.00	1,449,580.00	1,896,906.00	29,753.00	537,067.00	566,820.00	-70.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	519,418.00	7,016,275.00	7,535,693.00	486,094.00	7,796,803.00	8,282,897.00	9.9%
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			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	45,643.00	0.00	45,643.00	45,350.00	0.00	45,350.00	-0.6%
Other Debt Service - Principal		7439	138,814.00	0.00	138,814.00	128,519.00	0.00	128,519.00	-7.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			703,875.00	7,016,275.00	7,720,150.00	659,963.00	7,796,803.00	8,456,766.00	9.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(212,397.00)	212,396.00	(1.00)	(188,752.00)	188,752.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(259,458.00)	0.00	(259,458.00)	(253,434.00)	0.00	(253,434.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(471,855.00)	212,396.00	(259,459.00)	(442,186.00)	188,752.00	(253,434.00)	-2.3%
TOTAL, EXPENDITURES			72,899,381.00	34,259,651.00	107,159,032.00	79,053,849.00	34,718,938.00	113,772,787.00	6.2%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
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	558,445.00	0.00	558,445.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			558,445.00	0.00	558,445.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(16,147,674.00)	16,147,674.00	0.00	(19,585,210.00)	19,585,210.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,147,674.00)	16,147,674.00	0.00	(19,585,210.00)	19,585,210.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(15,589,229.00)	16,147,674.00	558,445.00	(20,085,210.00)	19,585,210.00	(500,000.00)	-189.5%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	85,118,698.00	0.00	85,118,698.00	88,705,940.00	0.00	88,705,940.00	4.2%
2) Federal Revenue		8100-8299	0.00	7,112,146.00	7,112,146.00	0.00	5,994,362.00	5,994,362.00	-15.7%
3) Other State Revenue		8300-8599	2,901,117.00	5,584,765.00	8,485,882.00	4,436,592.00	4,999,449.00	9,436,041.00	11.2%
4) Other Local Revenue		8600-8799	1,055,998.00	4,297,937.00	5,353,935.00	862,425.00	3,890,217.00	4,752,642.00	-11.2%
5) TOTAL, REVENUES			89,075,813.00	16,994,848.00	106,070,661.00	94,004,957.00	14,884,028.00	108,888,985.00	2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		46,398,362.00	17,871,522.00	64,269,884.00	50,404,307.00	18,717,367.00	69,121,674.00	7.5%
2) Instruction - Related Services	2000-2999		12,630,971.00	2,655,620.00	15,286,591.00	14,167,183.00	2,481,684.00	16,648,867.00	8.9%
3) Pupil Services	3000-3999		4,281,450.00	1,850,196.00	6,131,646.00	4,351,094.00	2,185,045.00	6,536,139.00	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	138,140.00	138,140.00	553.00	162,390.00	162,943.00	18.0%
7) General Administration	7000-7999		3,093,453.00	296,027.00	3,389,480.00	3,771,206.00	275,529.00	4,046,735.00	19.4%
8) Plant Services	8000-8999		5,791,270.00	4,431,871.00	10,223,141.00	5,699,543.00	3,100,120.00	8,799,663.00	-13.9%
9) Other Outgo	9000-9999	Except 7600-7699	703,875.00	7,016,275.00	7,720,150.00	659,963.00	7,796,803.00	8,456,766.00	9.5%
10) TOTAL, EXPENDITURES			72,899,381.00	34,259,651.00	107,159,032.00	79,053,849.00	34,718,938.00	113,772,787.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,176,432.00	(17,264,803.00)	(1,088,371.00)	14,951,108.00	(19,834,910.00)	(4,883,802.00)	348.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	500,000.00	0.00	500,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	558,445.00	0.00	558,445.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,147,674.00)	16,147,674.00	0.00	(19,585,210.00)	19,585,210.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,589,229.00)	16,147,674.00	558,445.00	(20,085,210.00)	19,585,210.00	(500,000.00)	-189.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			587,203.00	(1,117,129.00)	(529,926.00)	(5,134,102.00)	(249,700.00)	(5,383,802.00)	916.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
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)			10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,868,771.00	2,043,093.00	12,911,864.00	11,455,974.00	925,964.00	12,381,938.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			11,455,974.00	925,964.00	12,381,938.00	6,321,872.00	676,264.00	6,998,136.00	-43.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	925,964.00	925,964.00	0.00	676,264.00	676,264.00	-27.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,128,362.00	0.00	1,128,362.00	0.00	0.00	0.00	-100.0%
SETC Tentative Agreement - Unrestrict	0000	9760	915,111.00		915,111.00				
SETC Tentative Agreement	1400	9760	213,251.00		213,251.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,086,088.00	0.00	7,086,088.00	2,883,688.00	0.00	2,883,688.00	-59.3%
For Deficit Spending, CalSTRS and Cal	0000	9780				2,883,688.00		2,883,688.00	
2018-19 Deficit Spending & CalSTRS ai	0000	9780	7,086,088.00		7,086,088.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,231,524.00	0.00	3,231,524.00	3,428,184.00	0.00	3,428,184.00	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	1.00	1.00
6230	California Clean Energy Jobs Act	451,296.00	0.00
6264	Educator Effectiveness (15-16)	1.00	1.00
6300	Lottery: Instructional Materials	7,957.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1.00	1.00
9010	Other Restricted Local	466,708.00	676,261.00
Total, Restricted Balance		925,964.00	676,264.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,526,431.00	1,642,646.00	7.6%
4) Other Local Revenue		8600-8799	502,061.00	502,061.00	0.0%
5) TOTAL, REVENUES			2,028,492.00	2,144,707.00	5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	740,338.00	803,246.00	8.5%
2) Classified Salaries		2000-2999	270,841.00	392,584.00	44.9%
3) Employee Benefits		3000-3999	656,381.00	807,726.00	23.1%
4) Books and Supplies		4000-4999	107,933.00	65,405.00	-39.4%
5) Services and Other Operating Expenditures		5000-5999	87,132.00	57,186.00	-34.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,115.00	62,788.00	1.1%
9) TOTAL, EXPENDITURES			1,924,740.00	2,188,935.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			103,752.00	(44,228.00)	-142.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,752.00	(44,228.00)	-142.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177,919.00	281,671.00	58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177,919.00	281,671.00	58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177,919.00	281,671.00	58.3%
2) Ending Balance, June 30 (E + F1e)			281,671.00	237,443.00	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,514.00	231,725.00	-16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,157.00	5,718.00	37.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(295,149.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(295,149.06)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	328.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			328.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(295,477.14)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,486,713.00	1,602,928.00	7.8%
All Other State Revenue	All Other	8590	39,718.00	39,718.00	0.0%
TOTAL, OTHER STATE REVENUE			1,526,431.00	1,642,646.00	7.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,615.00	1,615.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500,446.00	500,446.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			502,061.00	502,061.00	0.0%
TOTAL, REVENUES			2,028,492.00	2,144,707.00	5.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	639,145.00	696,642.00	9.0%
Certificated Pupil Support Salaries		1200	79,547.00	84,161.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	21,646.00	22,443.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			740,338.00	803,246.00	8.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	189,835.00	323,423.00	70.4%
Classified Support Salaries		2200	54,736.00	50,128.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,270.00	19,033.00	-27.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			270,841.00	392,584.00	44.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	135,401.00	164,302.00	21.3%
PERS		3201-3202	50,057.00	77,667.00	55.2%
OASDI/Medicare/Alternative		3301-3302	36,254.00	43,086.00	18.8%
Health and Welfare Benefits		3401-3402	400,457.00	485,188.00	21.2%
Unemployment Insurance		3501-3502	511.00	598.00	17.0%
Workers' Compensation		3601-3602	33,701.00	36,885.00	9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			656,381.00	807,726.00	23.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,933.00	60,405.00	-40.2%
Noncapitalized Equipment		4400	7,000.00	5,000.00	-28.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,933.00	65,405.00	-39.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,847.00	2,299.00	-19.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	947.00	947.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,600.00	18,200.00	-61.8%
Professional/Consulting Services and Operating Expenditures		5800	34,926.00	34,928.00	0.0%
Communications		5900	812.00	812.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,132.00	57,186.00	-34.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	62,115.00	62,788.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,115.00	62,788.00	1.1%
TOTAL, EXPENDITURES			1,924,740.00	2,188,935.00	13.7%

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



Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	30,104.00	30,104.00
9010	Other Restricted Local	247,410.00	201,621.00
Total, Restricted Balance		277,514.00	231,725.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,640,255.00	5,441,568.00	-3.5%
3) Other State Revenue		8300-8599	367,531.00	367,531.00	0.0%
4) Other Local Revenue		8600-8799	339,050.00	339,050.00	0.0%
5) TOTAL, REVENUES			6,346,836.00	6,148,149.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,874,341.00	1,807,406.00	-3.6%
3) Employee Benefits		3000-3999	1,193,103.00	1,344,682.00	12.7%
4) Books and Supplies		4000-4999	2,955,438.00	2,527,474.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	163,847.00	193,669.00	18.2%
6) Capital Outlay		6000-6999	31,744.00	31,744.00	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	197,343.00	190,646.00	-3.4%
9) TOTAL, EXPENDITURES			6,415,816.00	6,095,621.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,980.00)	52,528.00	-176.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,980.00)	52,528.00	-176.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,117.00	433,137.00	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,117.00	433,137.00	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,117.00	433,137.00	-13.7%
2) Ending Balance, June 30 (E + F1e)			433,137.00	485,665.00	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,665.85	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	365,741.15	457,385.00	25.1%
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	22,730.00	28,280.00	24.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(86,975.71)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	44,665.85		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(41,809.86)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	219.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			219.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(42,028.94)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,630,461.00	5,431,774.00	-3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	9,794.00	9,794.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,640,255.00</b>	<b>5,441,568.00</b>	<b>-3.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	367,531.00	367,531.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>367,531.00</b>	<b>367,531.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	315,000.00	315,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,550.00	1,550.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,500.00	22,500.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>339,050.00</b>	<b>339,050.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,346,836.00</b>	<b>6,148,149.00</b>	<b>-3.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,663,051.00	1,576,866.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	108,036.00	111,318.00	3.0%
Clerical, Technical and Office Salaries		2400	103,254.00	119,222.00	15.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,874,341.00	1,807,406.00	-3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	248,600.00	301,350.00	21.2%
OASDI/Medicare/Alternative		3301-3302	142,335.00	137,158.00	-3.6%
Health and Welfare Benefits		3401-3402	740,983.00	849,522.00	14.6%
Unemployment Insurance		3501-3502	942.00	903.00	-4.1%
Workers' Compensation		3601-3602	60,243.00	55,749.00	-7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,193,103.00	1,344,682.00	12.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	283,672.00	283,033.00	-0.2%
Noncapitalized Equipment		4400	9,150.00	9,150.00	0.0%
Food		4700	2,662,616.00	2,235,291.00	-16.0%
TOTAL, BOOKS AND SUPPLIES			2,955,438.00	2,527,474.00	-14.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,700.00	2,700.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,076.00	31,076.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,527.00)	(25,220.00)	-54.6%
Professional/Consulting Services and Operating Expenditures		5800	178,285.00	177,800.00	-0.3%
Communications		5900	7,313.00	7,313.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,847.00	193,669.00	18.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,794.00	9,794.00	0.0%
Equipment Replacement		6500	21,950.00	21,950.00	0.0%
TOTAL, CAPITAL OUTLAY			31,744.00	31,744.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	197,343.00	190,646.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,343.00	190,646.00	-3.4%
<b>TOTAL, EXPENDITURES</b>			<b>6,415,816.00</b>	<b>6,095,621.00</b>	<b>-5.0%</b>

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



Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	343,028.15	457,383.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	22,713.00	2.00
Total, Restricted Balance		365,741.15	457,385.00

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158.00	158.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158.00	158.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158.00	158.00	0.0%
2) Ending Balance, June 30 (E + F1e)			158.00	158.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	158.00	158.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	158.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			158.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			158.05		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	246,500.00	246,500.00	0.0%
6) Capital Outlay		6000-6999	559,114.00	15,864,124.00	2737.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			805,614.00	16,110,624.00	1899.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(804,914.00)	(16,109,924.00)	1901.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,880,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,880,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,075,086.00	(16,109,924.00)	-184.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,861.00	19,149,947.00	25480.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,861.00	19,149,947.00	25480.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,861.00	19,149,947.00	25480.7%
2) Ending Balance, June 30 (E + F1e)			19,149,947.00	3,040,023.00	-84.1%
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	19,149,947.00	3,040,023.00	-84.1%
Construction Projects - Bond Funds	0000	9760		3,040,023.00	
Building Projects	0000	9760	19,149,947.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,795,541.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	(0.35)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,795,541.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,795,541.49		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	0.0%
TOTAL, REVENUES			700.00	700.00	0.0%

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

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	246,500.00	246,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,500.00	246,500.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	14,000.00	14,000.00	0.0%
Buildings and Improvements of Buildings		6200	545,114.00	15,850,124.00	2807.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			559,114.00	15,864,124.00	2737.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			805,614.00	16,110,624.00	1899.8%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	19,880,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,880,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			19,880,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,434.00	95,452.00	0.0%
5) TOTAL, REVENUES			95,434.00	95,452.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,892.00	43,892.00	0.0%
6) Capital Outlay		6000-6999	79,700.00	79,700.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,592.00	123,592.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,158.00)	(28,140.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,158.00)	(28,140.00)	-0.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,025.00	87,867.00	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,025.00	87,867.00	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,025.00	87,867.00	-24.3%
2) Ending Balance, June 30 (E + F1e)			87,867.00	59,727.00	-32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	59,727.00	New
Capital Projects Dev Fees	0000	9760		59,727.00	
d) Assigned					
Other Assignments		9780	87,867.00	0.00	-100.0%
Capital Projects	0000	9780	87,867.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	170,359.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			170,359.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			170,359.83		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	94,334.00	94,352.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,434.00	95,452.00	0.0%
TOTAL, REVENUES			95,434.00	95,452.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,062.00	41,062.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,830.00	2,830.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,892.00	43,892.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	79,700.00	79,700.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,700.00	79,700.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			123,592.00	123,592.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,697.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,697.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,297.00)	400.00	-101.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,297.00)	400.00	-101.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,467.00	2,170.00	-92.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,467.00	2,170.00	-92.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,467.00	2,170.00	-92.9%
2) Ending Balance, June 30 (E + F1e)			2,170.00	2,570.00	18.4%
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	169.00	169.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	2,401.00	New
Bond Repayment	0000	9760		2,401.00	
d) Assigned					
Other Assignments		9780	2,001.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,055.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,055.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(0.01)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(0.01)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,055.93		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	0.0%
TOTAL, REVENUES			400.00	400.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,697.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,697.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,697.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

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

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5.00	5.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5.00	5.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.00	5.00	0.0%
2) Ending Balance, June 30 (E + F1e)			5.00	5.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5.00	5.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5.40		

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

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

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

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,614.00	6,500.00	-98.0%
5) TOTAL, REVENUES			327,614.00	6,500.00	-98.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	530,659.00	530,659.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			530,659.00	530,659.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(203,045.00)	(524,159.00)	158.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
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	500,000.00	New



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(203,045.00)	(24,159.00)	-88.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	755,644.00	552,599.00	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			755,644.00	552,599.00	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			755,644.00	552,599.00	-26.9%
2) Ending Balance, June 30 (E + F1e)			552,599.00	528,440.00	-4.4%
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	528,440.00	New
Debt Service Payments	0000	9760		528,440.00	
d) Assigned					
Other Assignments		9780	552,599.00	0.00	-100.0%
Debt Service Payments	0000	9780	552,599.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	550,959.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			550,959.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			550,959.43		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	6,500.00	6,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	321,114.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			327,614.00	6,500.00	-98.0%
TOTAL, REVENUES			327,614.00	6,500.00	-98.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	243,786.00	243,786.00	0.0%
Other Debt Service - Principal		7439	286,873.00	286,873.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			530,659.00	530,659.00	0.0%
TOTAL, EXPENDITURES			530,659.00	530,659.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	500,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,600.00	135,600.00	0.0%
5) TOTAL, REVENUES			135,600.00	135,600.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			135,600.00	135,600.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			135,600.00	135,600.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,436,883.00	10,572,483.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,436,883.00	10,572,483.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,436,883.00	10,572,483.00	1.3%
2) Ending Net Position, June 30 (E + F1e)			10,572,483.00	10,708,083.00	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,572,483.00	10,708,083.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,540,516.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,540,516.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			10,540,516.28		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	135,600.00	135,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			135,600.00	135,600.00	0.0%
TOTAL, REVENUES			135,600.00	135,600.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,389.89	8,389.89	8,591.48	8,309.13	8,309.13	8,389.89
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,389.89	8,389.89	8,591.48	8,309.13	8,309.13	8,389.89
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00					
b. Special Education-Special Day Class	52.31	52.31	52.31	52.31	52.31	52.31
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.88	0.88	0.88	0.88	0.88	0.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	53.19	53.19	53.19	53.19	53.19	53.19
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,443.08	8,443.08	8,644.67	8,362.32	8,362.32	8,443.08
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	88,705,940.00	1.54%	90,074,911.00	0.89%	90,880,316.00
2. Federal Revenues	8100-8299	5,994,362.00	0.00%	5,994,360.00	0.00%	5,994,360.00
3. Other State Revenues	8300-8599	9,436,041.00	-29.98%	6,607,062.00	0.47%	6,638,351.00
4. Other Local Revenues	8600-8799	4,752,642.00	0.00%	4,752,642.00	0.00%	4,752,642.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	818,316.00	0.00%	818,316.00
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)		108,888,985.00	-0.59%	108,247,291.00	0.77%	109,083,985.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,900,574.00		41,460,163.00
b. Step & Column Adjustment				628,509.00		628,509.00
c. Cost-of-Living Adjustment				329,903.00		0.00
d. Other Adjustments				(1,398,823.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,900,574.00	-1.05%	41,460,163.00	1.52%	42,088,672.00
2. Classified Salaries						
a. Base Salaries				15,492,175.00		15,309,216.00
b. Step & Column Adjustment				232,383.00		235,032.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(415,342.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,492,175.00	-1.18%	15,309,216.00	1.54%	15,544,248.00
3. Employee Benefits	3000-3999	32,087,891.00	-0.73%	31,854,101.00	3.31%	32,908,044.00
4. Books and Supplies	4000-4999	5,371,854.00	-16.27%	4,497,636.00	-1.71%	4,420,829.00
5. Services and Other Operating Expenditures	5000-5999	10,150,141.00	-17.99%	8,323,644.00	0.00%	8,323,644.00
6. Capital Outlay	6000-6999	566,820.00	-66.94%	187,394.00	-84.12%	29,753.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,456,766.00	0.00%	8,456,766.00	0.00%	8,456,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(253,434.00)	0.00%	(253,434.00)	0.00%	(253,436.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(497,386.00)
11. Total (Sum lines B1 thru B10)		114,272,787.00	-3.88%	109,835,486.00	1.08%	111,021,134.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,383,802.00)		(1,588,195.00)		(1,937,149.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,381,938.00		6,998,136.00		5,409,941.00
2. Ending Fund Balance (Sum lines C and D1)		6,998,136.00		5,409,941.00		3,472,792.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	676,264.00		403,688.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,883,688.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,428,184.00		3,295,065.00		3,330,533.00
2. Unassigned/Unappropriated	9790	0.00		1,701,188.00		132,259.00
f. Total Components of Ending Fund Balance		6,998,136.00		5,409,941.00		3,472,792.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,428,184.00		3,295,065.00		3,330,533.00
c. Unassigned/Unappropriated	9790	0.00		1,701,188.00		132,259.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,428,184.00		4,996,253.00		3,462,792.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		4.55%		3.12%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		8,309.13		8,309.13		8,164.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		114,272,787.00		109,835,486.00		111,021,134.00
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)		114,272,787.00		109,835,486.00		111,021,134.00
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)		3,428,183.61		3,295,064.58		3,330,634.02
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)		3,428,183.61		3,295,064.58		3,330,634.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	88,705,940.00	1.54%	90,074,911.00	0.89%	90,880,316.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,436,592.00	-64.43%	1,578,253.00	0.00%	1,578,253.00
4. Other Local Revenues	8600-8799	862,425.00	0.00%	862,425.00	0.00%	862,425.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	818,316.00	0.00%	818,316.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(19,585,210.00)	-2.06%	(19,181,525.00)	0.00%	(19,181,525.00)
6. Total (Sum lines A1 thru A5c)		74,419,747.00	-0.36%	74,152,380.00	1.09%	74,957,785.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,257,324.00		34,387,361.00
b. Step & Column Adjustment				528,860.00		528,860.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(1,398,823.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,257,324.00	-2.47%	34,387,361.00	1.54%	34,916,221.00
2. Classified Salaries						
a. Base Salaries				11,198,718.00		10,951,357.00
b. Step & Column Adjustment				167,981.00		169,896.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(415,342.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,198,718.00	-2.21%	10,951,357.00	1.55%	11,121,253.00
3. Employee Benefits	3000-3999	23,285,958.00	-2.82%	22,630,296.00	3.63%	23,452,173.00
4. Books and Supplies	4000-4999	3,370,319.00	-20.00%	2,696,255.00	0.00%	2,696,255.00
5. Services and Other Operating Expenditures	5000-5999	5,694,000.00	-20.00%	4,555,200.00	0.00%	4,555,200.00
6. Capital Outlay	6000-6999	29,753.00	0.00%	29,753.00	0.00%	29,753.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	659,963.00	0.00%	659,963.00	0.00%	659,963.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,186.00)	0.00%	(442,186.00)	0.00%	(442,186.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(497,386.00)
11. Total (Sum lines B1 thru B10)		79,553,849.00	-5.14%	75,467,999.00	1.36%	76,491,246.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,134,102.00)		(1,315,619.00)		(1,533,461.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,455,974.00		6,321,872.00		5,006,253.00
2. Ending Fund Balance (Sum lines C and D1)		6,321,872.00		5,006,253.00		3,472,792.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,883,688.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,428,184.00		3,295,065.00		3,330,533.00
2. Unassigned/Unappropriated	9790	0.00		1,701,188.00		132,259.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,321,872.00		5,006,253.00		3,472,792.00



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,428,184.00		3,295,065.00		3,330,533.00
c. Unassigned/Unappropriated	9790	0.00		1,701,188.00		132,259.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,428,184.00		4,996,253.00		3,462,792.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
<p><b>REVENUES:</b></p> <p>Unrestricted revenue assumptions for 2018-19, 2019-20, and 2020-21 for Local Control Funding Formula (LCFF) are based on the COLAs of 3%, 2.57% and 2.67% respectively using School Services of California (SSC) Dartboard as of the Governor's May Budget Revision. Please keep in mind that the single largest source of revenue for the District is being impacted by Declining Enrollment, which has been facing the District since 2016-17 Fiscal Year. Other State revenues outside of the LCFF are being projected with a 2.57% and 2.67%COLA for 2019-20 and 2020-21 respectively when applicable. Also keep in mind that Special Education continues without adequate funding at the Federal and State level. The Federal level of funding is only 6.27% and State is only 16.21% of the total Special Education budget, which leaves a whopping 77.52% that has to come from the LEA's other revenues. Hence creating a huge encroachment. Other Federal, State, and Local revenues are projected to remain flat for the two subsequent years. There is also a projected transfer for 2019-20 and 2020-21 from the Self-Insurance Fund to cover the cost of retirees in the amount of \$818,316 in order to mitigate further budget reductions. Contributions to restricted programs increase by \$400,307 in 2020-21.</p> <p><b>EXPENDITURES:</b></p> <p>The following assumptions were used to project the 2019-20 and 2020-21 unrestricted expenditures: 1) Certificated salaries include the 3.63% On and 2% Off the schedule for the two subsequent years as well as a 1.5% increase for step and column for each year. However, this section also includes a projected reduction of 20 Certificated positions at the average salary and related benefits during the 2019-20 budget year as shown above. 2) Classified salaries include a 1.5% for step increases but do not include COLA increases. 3) The benefits section show the corresponding reduction for the positions mentioned above, plus any known increases such as CalSTRS which includes an increase of 1.85% and .97% of salaries for 2019-20 and 2020-21. CalPERS includes an increase of 2.738% and 2.70% for each respective year as well. 4) Books and supplies and Contracted Services include a projected reduction of 20% across the board for 2019-20 and an additional 10% and 5% for the 2020-21 budget year. Total Projected Budget Reductions: 1) 2019-20 (\$5,526,308) 2) 2020-21 Additional Reduction (\$577,575)</p> <p>Based on the assumptions used in the projection of revenues and expenditures in 2019-20 and 2020-21 above, it shows that the District will end up the 2020-21 Budget Year with only the 3% mandated reserve. It is important to keep in mind that any savings achieved during the 2018-19 Budget Year will help reduce the level of reductions in the next two subsequent years, therefore, making it a key year. Also, note that these projections are based on current known financial factors and this could change based on changes at the Local and State level for the next two years.</p>						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	5,994,362.00	0.00%	5,994,360.00	0.00%	5,994,360.00
3. Other State Revenues	8300-8599	4,999,449.00	0.59%	5,028,809.00	0.62%	5,060,098.00
4. Other Local Revenues	8600-8799	3,890,217.00	0.00%	3,890,217.00	0.00%	3,890,217.00
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	19,585,210.00	-2.06%	19,181,525.00	0.00%	19,181,525.00
6. Total (Sum lines A1 thru A5c)		34,469,238.00	-1.09%	34,094,911.00	0.09%	34,126,200.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,643,250.00		7,072,802.00
b. Step & Column Adjustment				99,649.00		99,649.00
c. Cost-of-Living Adjustment				329,903.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,643,250.00	6.47%	7,072,802.00	1.41%	7,172,451.00
2. Classified Salaries						
a. Base Salaries				4,293,457.00		4,357,859.00
b. Step & Column Adjustment				64,402.00		65,136.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,293,457.00	1.50%	4,357,859.00	1.49%	4,422,995.00
3. Employee Benefits	3000-3999	8,801,933.00	4.79%	9,223,805.00	2.52%	9,455,871.00
4. Books and Supplies	4000-4999	2,001,535.00	-10.00%	1,801,381.00	-4.26%	1,724,574.00
5. Services and Other Operating Expenditures	5000-5999	4,456,141.00	-15.43%	3,768,444.00	0.00%	3,768,444.00
6. Capital Outlay	6000-6999	537,067.00	-70.65%	157,641.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,796,803.00	0.00%	7,796,803.00	0.00%	7,796,803.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	188,752.00	0.00%	188,752.00	0.00%	188,750.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,718,938.00	-1.01%	34,367,487.00	0.47%	34,529,888.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(249,700.00)		(272,576.00)		(403,688.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		925,964.00		676,264.00		403,688.00
2. Ending Fund Balance (Sum lines C and D1)		676,264.00		403,688.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	676,264.00		403,688.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		676,264.00		403,688.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For the 2019-20 Budget Projections the following reductions are being projected: 1) 10% Reduction in the Supplies area 2) 15.43% Reduction in the Contracts and Services area 3) 70.65% in the Equipment area. For the 2020-2021 Budget Projections, the following reductions are being projected: 1) 4.26% Reduction in the Supplies area of the budget.						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	5,096.00	0.00	0.00	(259,458.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	47,600.00	0.00	62,115.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,527.00)	197,343.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,830.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	55,526.00	(55,527.00)	259,458.00	(259,458.00)	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	4,190.00	0.00	0.00	(253,434.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,200.00	0.00	62,788.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(25,220.00)	190,646.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,830.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	25,220.00	(25,220.00)	253,434.00	(253,434.00)	500,000.00	500,000.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	8,778	8,678		
Charter School				
<b>Total ADA</b>	<b>8,778</b>	<b>8,678</b>	<b>1.1%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	8,673	8,686		
Charter School				
<b>Total ADA</b>	<b>8,673</b>	<b>8,686</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	8,583	8,591		
Charter School		0		
<b>Total ADA</b>	<b>8,583</b>	<b>8,591</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	8,390			
Charter School	0			
<b>Total ADA</b>	<b>8,390</b>			

### 1B. Comparison of District ADA to the Standard

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

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	9,230	9,105		
Charter School				
<b>Total Enrollment</b>	<b>9,230</b>	<b>9,105</b>	<b>1.4%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	9,105	9,023		
Charter School				
<b>Total Enrollment</b>	<b>9,105</b>	<b>9,023</b>	<b>0.9%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	9,005	8,823		
Charter School				
<b>Total Enrollment</b>	<b>9,005</b>	<b>8,823</b>	<b>2.0%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	8,718			
Charter School				
<b>Total Enrollment</b>	<b>8,718</b>			

### 2B. Comparison of District Enrollment to the Standard

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

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

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

SCESD has been in declining enrollment commencing with Fiscal Year 2016-17 and is projected to continue declining until budget year 2023-24 per the Demographic Study conducted in 2017-18 by SchoolWorks, Inc. on behalf of the District.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

SCESD has been in declining enrollment commencing with Fiscal Year 2016-17 and is projected to continue declining until budget year 2023-24 per the Demographic Study conducted in 2017-18 by SchoolWorks, Inc. on behalf of the District.

**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	8,673	9,105	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>8,673</b>	<b>9,105</b>	<b>95.3%</b>
Second Prior Year (2016-17)			
District Regular	8,583	9,023	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,583</b>	<b>9,023</b>	<b>95.1%</b>
First Prior Year (2017-18)			
District Regular	8,390	8,823	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>8,390</b>	<b>8,823</b>	<b>95.1%</b>
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

**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	8,309	8,718		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,309</b>	<b>8,718</b>	<b>95.3%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	8,164	8,566		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,164</b>	<b>8,566</b>	<b>95.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	8,024	8,419		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,024</b>	<b>8,419</b>	<b>95.3%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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)		88,705,939.00	90,074,911.00	90,880,316.00	
		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a. ADA (Funded) (Form A, lines A6 and C4)		8,644.67	8,443.08	8,362.32	8,217.44
b. Prior Year ADA (Funded)			8,644.67	8,443.08	8,362.32
c. Difference (Step 1a minus Step 1b)			(201.59)	(80.76)	(144.88)
d. Percent Change Due to Population (Step 1c divided by Step 1b)			-2.33%	-0.96%	-1.73%
Step 2 - Change in Funding Level					
a. Prior Year LCFF Funding			85,118,699.00	88,705,939.00	90,074,911.00
b1. COLA percentage (if district is at target)				2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)			0.00	2,279,742.63	2,405,000.12
c. Gap Funding (if district is not at target)			5,354,613.00		
d. Economic Recovery Target Funding (current year increment)					
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)			5,354,613.00	2,279,742.63	2,405,000.12
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)			6.29%	2.57%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			3.96%	1.61%	0.94%
LCFF Revenue Standard (Step 3, plus/minus 1%):			2.96% to 4.96%	.61% to 2.61%	-.06% to 1.94%

**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)	18,715,219.00	18,715,219.00		
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)	85,118,698.00	88,705,940.00	90,074,911.00	90,880,316.00
District's Projected Change in LCFF Revenue:		4.21%	1.54%	0.89%
LCFF Revenue Standard:		2.96% to 4.96%	.61% to 2.61%	-.06% to 1.94%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	57,676,178.38	68,582,377.75	84.1%
Second Prior Year (2016-17)	61,110,182.54	70,373,967.81	86.8%
First Prior Year (2017-18)	60,605,304.00	72,899,381.00	83.1%
	Historical Average Ratio:		84.7%

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

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	69,742,000.00	79,053,849.00	88.2%	Not Met
1st Subsequent Year (2019-20)	67,969,014.00	75,467,999.00	90.1%	Not Met
2nd Subsequent Year (2020-21)	69,489,647.00	76,491,246.00	90.8%	Not Met

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

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

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

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

The District has been granting COLAs higher than the ones received from the State to the Certificated and Classified Bargaining Units without making any reductions due to declining enrollment for the past three years. The District will be reducing its positions starting in 2019-20 and take every opportunity to do so in 2018-19.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.96%	1.61%	0.94%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.04% to 13.96%</b>	<b>-8.39% to 11.61%</b>	<b>-9.06% to 10.94%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.04% to 8.96%	-3.39% to 6.61%	-4.06% to 5.94%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	7,112,146.00		
Budget Year (2018-19)	5,994,362.00	-15.72%	Yes
1st Subsequent Year (2019-20)	5,994,360.00	0.00%	No
2nd Subsequent Year (2020-21)	5,994,360.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Programs carryover is included in 2017-18 fiscal year and has been excluded from the 2018-19 budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	8,485,882.00		
Budget Year (2018-19)	9,436,041.00	11.20%	Yes
1st Subsequent Year (2019-20)	6,607,062.00	-29.98%	Yes
2nd Subsequent Year (2020-21)	6,638,351.00	0.47%	No

**Explanation:**  
(required if Yes)

Budget year 2018-19 includes \$2,858,339 in One-Time Mandated State funds, which are excluded in the 2019-20 and 2020-21 Budgets.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	5,353,935.00		
Budget Year (2018-19)	4,752,642.00	-11.23%	Yes
1st Subsequent Year (2019-20)	4,752,642.00	0.00%	No
2nd Subsequent Year (2020-21)	4,752,642.00	0.00%	No

**Explanation:**  
(required if Yes)

The 2018-19 Budget does not include one-time local revenues such as the Special Education Billback refund etc.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	7,390,808.00		
Budget Year (2018-19)	5,371,854.00	-27.32%	Yes
1st Subsequent Year (2019-20)	4,497,636.00	-16.27%	Yes
2nd Subsequent Year (2020-21)	4,151,203.00	-7.70%	Yes

**Explanation:**  
(required if Yes)

The above figures reflect a reduction of 20% in the supplies area of the budget for 2019-20 and 7.78% in 2020-21.

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

First Prior Year (2017-18)	12,162,689.00		
Budget Year (2018-19)	10,150,141.00	-16.55%	Yes
1st Subsequent Year (2019-20)	8,323,644.00	-17.99%	Yes
2nd Subsequent Year (2020-21)	8,095,884.00	-2.74%	No

**Explanation:**  
(required if Yes)

The services area of the budget includes a 20% reduction for the 2019-20 and 2.74% reduction for the 2020-21 budgets.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	20,951,963.00		
Budget Year (2018-19)	20,183,045.00	-3.67%	Met
1st Subsequent Year (2019-20)	17,354,064.00	-14.02%	Not Met
2nd Subsequent Year (2020-21)	17,385,353.00	0.18%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	19,553,497.00		
Budget Year (2018-19)	15,521,995.00	-20.62%	Not Met
1st Subsequent Year (2019-20)	12,821,280.00	-17.40%	Not Met
2nd Subsequent Year (2020-21)	12,247,087.00	-4.48%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal Programs carryover is included in 2017-18 fiscal year and has been excluded from the 2018-19 budget.

**Explanation:**

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

Budget year 2018-19 includes \$2,858,339 in One-Time Mandated State funds, which are excluded in the 2019-20 and 2020-21 Budgets.

**Explanation:**

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

The 2018-19 Budget does not include one-time local revenues such as the Special Education Billback refund etc.

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

**Explanation:**

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

The above figures reflect a reduction of 20% in the supplies area of the budget for 2019-20 and 7.78% in 2020-21.

**Explanation:**

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

The services area of the budget includes a 20% reduction for the 2019-20 and 2.74% reduction for the 2020-21 budgets.



**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? Yes
- 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)	114,272,787.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	114,272,787.00	3,428,183.61	2,642,647.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	114,272,787.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	114,272,787.00	3,428,183.61	2,347,847.78	2,347,847.78

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%
2,285,455.74	2,347,847.78

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

e. OMMA/RMA Contribution

2,642,647.00	Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,347,847.78
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,000,000.00	3,023,695.00	3,231,524.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,000,000.00	3,023,695.00	3,231,524.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	101,261,118.44	100,789,706.69	107,159,032.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	101,261,118.44	100,789,706.69	107,159,032.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	1,672,553.37	69,632,377.75	N/A	Met
Second Prior Year (2016-17)	2,961,927.93	70,373,967.81	N/A	Met
First Prior Year (2017-18)	587,203.00	72,899,381.00	N/A	Met
Budget Year (2018-19) (Information only)	(5,134,102.00)	79,553,849.00		

**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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	3,148,136.32	5,343,648.97	N/A	Met
Second Prior Year (2016-17)	6,219,915.50	7,906,842.20	N/A	Met
First Prior Year (2017-18)	7,223,769.47	10,868,771.00	N/A	Met
Budget Year (2018-19) (Information only)	11,455,974.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	8,309	8,164	8,024
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

**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)	114,272,787.00	109,835,486.00	111,021,134.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	114,272,787.00	109,835,486.00	111,021,134.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,428,183.61	3,295,064.58	3,330,634.02
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>3,428,183.61</b>	<b>3,295,064.58</b>	<b>3,330,634.02</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,428,184.00	3,295,065.00	3,330,533.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	3,428,184.00	3,295,065.00	3,330,533.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,428,183.61</b>	<b>3,295,064.58</b>	<b>3,330,634.02</b>
Status:	Met	Met	Not Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(16,147,674.00)			
Budget Year (2018-19)	(19,585,210.00)	3,437,536.00	21.3%	Not Met
1st Subsequent Year (2019-20)	(19,181,525.00)	(403,685.00)	-2.1%	Met
2nd Subsequent Year (2020-21)	(19,181,525.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	818,316.00	818,316.00	New	Not Met
2nd Subsequent Year (2020-21)	818,316.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	500,000.00	500,000.00	New	Not Met
1st Subsequent Year (2019-20)	0.00	(500,000.00)	-100.0%	Not Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

The contribution is for Special Education and the Routine Restricted Maintenance Account (RRMA) and the plan is to reduce special education costs during the 2018-29 budget year and to increase the RRMA amount to the 3% level.

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

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

The transfers into general fund for FY 2019-20 and 2020-20 are coming from the Self-Insurance Fund to cover the cost of retirees H&W benefits and the plan is only for the two subsequent year.



- 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 was transferring \$500,000 into the debt service fund for the future payments of the QSCB payments for 2022-23 but has suspended those transfers due to the budget reductions. It is the District's intent to resume those transfers as soon as its finances permit it.

- 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<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01-0000	01-0000	182,572
Certificates of Participation	10	56-0000	56-0000	11,000,000
General Obligation Bonds	15	01-0000 Property Taxes	01-0000	23,070,000
Supp Early Retirement Program				
State School Building Loans	5	12-6105	12-6105	42,000
Compensated Absences				

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

COP (2013 Solar Project)	13	56-0000	56-0000	5,609,899
<b>TOTAL:</b>				39,904,471

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	51,204	51,204	51,204	51,204
Certificates of Participation	598,400	598,400	598,400	598,400
General Obligation Bonds	1,611,676	1,786,501	1,865,985	1,949,537
Supp Early Retirement Program				
State School Building Loans	10,500	10,500	10,500	10,500
Compensated Absences				

Other Long-term Commitments (continued):

COP (2013 Solar Project)	490,268	464,423	440,418	462,802
<b>Total Annual Payments:</b>	<b>2,762,048</b>	<b>2,911,028</b>	<b>2,966,507</b>	<b>3,072,443</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

The majority of this debt is voter approved bonds that are paid by property taxes. Most of the QSCB is being paid by the Federal Government. The balance is covered by funds in Debt Fund 56. The Solar Project has provided energy savings to cover 70-80% of the loan.

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

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

The majority of this debt is voter approved bonds that are paid by property taxes. Most of the QSCB is being paid by the Federal Government for now. The balance is covered by funds in the Debt Fund 56. The Solar Project has provided savings to cover 70-80% of the loan. Before the Balloon payment on the QSCB come in 2023, we will be transferring to Fund 56 any extra reserves.

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The retiree is eligible for medical coverage the same as an active employee but only to age 65 or Medicare eligible. The employee also needs to have 15 years of service with the District Starting in year 2017-18, we are no longer contributing to Fund 67 because we already have over \$10 million in savings. However, for budget years 2019-20 and 2020-21 the cost of retirees will be paid out of Fund 67 because of the fiscal condition of the District.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

Fund 67 Est. End Fd Bal + \$10,708,083

4. OPEB Liabilities

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

22,114,952.00

0.00

22,114,952.00

Actuarial

June 1, 2017

Data must be entered.

5. OPEB Contributions

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
818,316.00	818,316.00	818,316.00
842,908.00	836,881.00	886,052.00
63	63	63

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	446.5	444.0	424.0	424.0

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

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

Yes

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

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

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

**Negotiations Settled**

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

Jun 11, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

June 4, 2018

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

Yes

If Yes, date of budget revision board adoption:

Jun 11, 2018

4. Period covered by the agreement:

Begin Date:

Jul 01, 2017

End Date:

June 30, 2019

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)?

Yes

Yes

Yes

**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")

2,226,617

2%+1.63% On and 2% Off

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

Budget Savings, Budget Reserves, and Budget Reductions.

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
8,048,080	8,048,080	8,048,080
100% of Cap	100% Cap	100% of Cap
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
	0	0

--

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes		
596,317	613,080	613,080
1.5%	1.5%	1.5%

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

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

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

There were 3 days of staff development added to the schedule. This increase is part of the above percentage on the schedule.


**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	344.5	366.1	352.1	352.1

**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 have not been settled with CSEA for 2017-18 and 2018-19 and negotiations are at IMPASS.

**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

129,508

7. Amount included for any tentative salary schedule increases

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

0

0

0



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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
7,565,734	7,565,734	7,565,734
98.0%	98.0%	98.0%
0.0%	0.0%	0.0%

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
164,380	232,383	235,032
1.3%	1.5%	1.5%

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

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

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

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

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

It is projected that the District will need to reduce about 14 classified positions during the 2019-20 budget due to continued declining enrollment.

What those positions will be still needs to be determined during 2018-19 which will be a key year for the District.


**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	63.0	63.6	63.6	63.6

**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.

There is not settlement for 2017-18 and 2018-19.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

75,563

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
1,194,166	1,194,166	1,194,166
96.0%	96.0%	96.0%
0.0%	0.0%	0.0%

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

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

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

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

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

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

**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 18, 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.

<b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
<b>A2.</b> Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
<b>A3.</b> 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)	<div>Yes</div>
<b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
<b>A5.</b> 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?	<div>Yes</div>
<b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
<b>A7.</b> Is the district's financial system independent of the county office system?	<div>No</div>
<b>A8.</b> 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)	<div>No</div>
<b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

## Acronyms

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

CBEDS .....	California Basic Educational Data System
CBEST .....	California Basic Education Skills Test
CBIS .....	Course-based Independent Study
CCC .....	California Community Colleges
CCEE .....	California Collaborative for Educational Excellence
CCR .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA .....	California County Superintendents Educational Services Association
CCSS .....	Common Core State Standards
CDE .....	California Department of Education
CEA .....	Current Expense of Education
CEC .....	California Energy Commission
CELDT .....	California English Language Development Test
CEP .....	Community Eligibility Provision
CFR .....	Code of Federal Regulations
CFT .....	California Federation of Teachers
CHIP .....	Children's Health Insurance Program
CLAD .....	Crosscultural, Language, and Academic Development
CMIS .....	Compliance Monitoring, Interventions, and Sanctions
CNIPS .....	Child Nutrition Information Payment System
COE .....	County Office of Education
COLA .....	Cost-of-Living Adjustment
COP .....	Certificate of Participation
CPI .....	Consumer Price Index
CPR .....	California Performance Review
CR .....	Continuing Resolution
CSAM .....	California School Accounting Manual
CSBA .....	California School Boards Association
CSEA .....	California School Employees Association
CSET .....	California Subject Examination for Teachers
CSFG .....	Charter School Facility Grant
CSFGP .....	Charter School Facility Grant Program
CSIS .....	California School Information Services
CSR .....	Class-Size Reduction or Comprehensive School Reform
CST .....	California Standards Test
CSTP .....	California Standards for the Teaching Profession
CTA .....	California Teachers Association
CTC .....	Commission on Teacher Credentialing
CTE .....	Career Technical Education
CTEIG .....	Career Technical Education Incentive Grant
CTO .....	Compensatory Time Off
DAC .....	District Advisory Committee

DACA .....	Deferred Action for Childhood Arrivals
DAIT .....	District Assistance and Intervention Team
DGS .....	Department of General Services
DIR .....	Department of Industrial Relations
DIS .....	Designated Instruction and Services
DMP .....	Deferred Maintenance Program
DOF .....	Department of Finance
DOJ .....	Department of Justice
DOL .....	Department of Labor
DSA .....	Division of the State Architect
DSS .....	Department of Social Services
EAAP .....	Education Audit Appeals Panel
E.C. ....	Education Code
ECE .....	Early Childhood Education
ED .....	U.S. Department of Education
EDGAR .....	Education Department General Administrative Regulation
EEOC .....	Equal Employment Opportunity Commission
EERA .....	Educational Employment Relations Act
EIA .....	Economic Impact Aid
EL .....	English Learner or (ELL- English Language Learner)
ELA .....	English Language Arts
ELAC .....	English Language Advisory Committee
ELAP .....	English Language Acquisition Program
ELPAC .....	English Language Proficiency Assessment for California
EPA .....	Education Protection Account
ERAF .....	Education Revenue Augmentation Fund
ERP .....	Economic Recovery Payment or Emergency Repair Program
ERT .....	Economic Recovery Target
ESEA .....	Elementary and Secondary Education Act
ESL .....	English as a Second Language
ESSA .....	Every Student Succeeds Act
ESY .....	Extended School Year
FAPE .....	Free and Appropriate Public Education
FCMAT .....	Fiscal Crisis & Management Assistance Team
FERPA .....	Family Educational Rights and Privacy Act
FLSA .....	Fair Labor Standards Act
FPM .....	Federal Program Monitoring
FRPM .....	Free and Reduced-Price Meals
FTE .....	Full-Time Equivalent
GAAP .....	Generally Accepted Accounting Principles
GASB .....	Governmental Accounting Standards Board

GATE.....	Gifted and Talented Education
GDP.....	Gross Domestic Product
GSA.....	Grade Span Adjustment
GO.....	General Obligation (Bond)
GPA.....	Governor's Performance Award Program
HOUSSE .....	High Objective Uniform State Standard of Evaluation
HQT.....	Highly Qualified Teacher
HRA.....	Health Reimbursement Arrangement
HSA.....	Health Savings Account
IDEA.....	Individuals with Disabilities Education Act
IEP.....	Individualized Education Program
IHSS.....	In-Home Support Services
II/USP .....	Immediate Intervention/Underperforming Schools Program
IMFRP .....	Instructional Materials Funding Realignment Program
ISP.....	Identified Student Percentage
JLBC.....	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF.....	Local Agency Investment Fund
LAO.....	Legislative Analyst's Office
LCAP.....	Local Control and Accountability Plan
LCFF .....	Local Control Funding Formula
LCI.....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA .....	Local Educational Agency
LEP.....	Limited English Proficient
LPP.....	Lease Purchase Program
LRE .....	Least Restrictive Environment
MAA .....	Medi-Cal Administrative Activities
MBG .....	Mandate Block Grant
MEP.....	Migrant Education Program
MOU .....	Memorandum of Understanding
MPP.....	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MYP.....	Multiyear Projection
NAEP.....	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NPS/A.....	Nonpublic School/Agency
NSS .....	Necessary Small School or Necessary Small SELPA
OAL.....	Office of Administrative Law



OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction
P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS .....	Public Agency Retirement Services
PCA .....	Project Cost Account
PEPRA .....	Public Employees' Pension Reform Act
PERB .....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA .....	Pooled Money Investment Account
PMIB .....	Pooled Money Investment Board
PPACA .....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA .....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR .....	Quality Control Review
QEIA .....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA .....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA .....	Routine Restricted Maintenance Account
RSDSS .....	Regional System of District and School Support
RSP .....	Resource Specialist Program
RTI .....	Response to Intervention
RTTT .....	Race to the Top
S4 .....	Statewide System of School Support
S/C .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SARB .....	School Attendance Review Board (County office level)
SART.....	School Attendance Review Team (School site level)
SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education
SCA.....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO.....	State Controller's Office
SCR.....	Senate Constitutional Resolution
SDC.....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status or Supplemental Educational Services
SFA .....	School Food Authority
SFID .....	School Facility Improvement District
SFP.....	School Facility Program
SFSD.....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR.....	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR .....	Statewide Target Rate
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School

TIIG ..... Targeted Instructional Improvement Grant  
TK..... Transitional Kindergarten  
TRANS..... Tax and Revenue Anticipation Notes  
UP ..... Unduplicated Pupil  
UPP ..... Unduplicated Pupil Percentage