

EVERY STUDENT. FUTURE READY. OUR PROMISE!

12820 PIONEER BOULEVARD, NORWALK, CALIFORNIA 90650-2894
PHONE (562) 210-2000 • FAX (562) 868-7077

NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

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Superintendent's Message

June 25, 2018



The 2018-2019 Proposed Budget for Norwalk-La Mirada Unified School District is being presented in this budget document and submitted to the Governing Board for approval. This will be Governor Jerry Brown's final State Budget, and in early January he announced his proposal to fully fund the Local Control Funding Formula (LCFF) in 2018-2019, two years earlier than originally planned. He also proposed additional one-time discretionary revenues, and to continue funding Career Technical Education (CTE) grants outside of the LCFF. The May Revision paints a bright, but cautious, fiscal picture, noting that the proposal included a healthy reserve and that revenues have continued to grow. With this sold revenue base, Governor Brown is proposing a final May Revision that combines both long-term and one-time investments while setting aside funds for a rainy day.

The ***Local Control Accountability Plan (LCAP)*** continues to be a driving force behind many of the services and programs in the District to address the State's and District priorities. The plan is a strategic roadmap for improved student outcomes through stakeholder engagement and participation. The preliminary LCAP was presented and submitted on May 29, 2018 to the public and Board of Education for review and input, and we thank all those involved at our local school sites with providing input towards the LCAP.

As 2017-18 comes to a close, Norwalk-La Mirada Unified has strengthened its culture of excellence for our students, teachers, administrators and staff. We have seen many achievements throughout the year, including the celebration of two schools selected as ***California Distinguished Schools***, and the designation of ***California Honor Roll*** at seven of our school sites.

The District is dedicated to providing high-quality teaching and learning to our students, and using research-based best practices to ensure students are college and career ready. We believe in building everyone's skills and abilities, and I am honored to be able to serve all of dedicated and hard-working students, teachers, staff and administrators as we work together to ensure continued success.

We appreciate and value the trust that parents have placed in our staff and we accept the responsibility of staying true to the Board of Education's goals and I am excited to announce our newest mission of **EVERY STUDENT. FUTURE READY. OUR PROMISE!** I look forward to the many accomplishments our community will achieve throughout the year.

Sincerely,

Hasmik Danielian

Hasmik J. Danielian, Ed.D. Superintendent

Board of Education Goals:

Engaging & Responsive Climate & Culture

College & Career Ready Graduates

Exemplary Staff

Parent & Community Engagement

Access to Rigorous Instruction & Support

Operational Excellence

2017-2018 Highlights & Accomplishments

- **Morrison and Escalona Elementary schools were named California Distinguished Schools for their outstanding student performance.**
- **Gardenhill Elementary was selected as a Project Lead the Way Distinguished School for their commitment to student engagement and access.**
- **Seven (7) schools (Hutchinson Middle, Escalona Elementary, Los Coyotes Middle, Gardenhill Elementary, Foster Road Elementary, Gardenhill Elementary, and Eastwood Elementary) were named as California Honor Roll Schools for 2017 for being leaders in student achievement.**
- **An NLMUSD Educator won a prestigious National Teacher Award – "Project Lead the Way Gateway Honor."**
- **Several Norwalk-La Mirada high school students participated in Skills USA, and the Norwalk High School program earned the 2018 "Model of Excellence Award."**
- **The District was one of 118 school districts over 30 states chosen to participate in the Sprint "1 Million Project," which provides free mobile hotspots for our students.**
- **A new Parent Center and STEAM Lab were opened at New River and Nuffer Elementary.**
- **Site Principals at Nuffer, Eastwood and Morrison Elementary were selected to receive the Civic Learning Award of Merit for their commitment to providing students with a high quality civic education.**
- **An NLMUSD Educator from Benton Middle School was selected as a 2017 L.A. County Teacher of the Year for her passionate teaching and classroom style.**



Board of Education

Chris Pflanzer, President - chrispflanzer@gmail.com
Ana Valencia, Vice President - valencia_ana@nlmusd.org
Darryl R. Adams, Member - educ8us@aol.com
Karen Morrison, Member - k4morrison323@gmail.com
Jude Cazares, Member – judecazares@gmail.com
Norma Amezcua, Member – lionnorma2012@gmail.com
Jesse Urquidi, Member - jesse.urquidi@gmail.com

District Administration

Dr. Hasmik Danielian, Superintendent – hdanielian@nlmusd.org
Dr. Patricio Vargas, Asst. Supt. Ed. Services – pvargas@nlmusd.org
John Lopez, Asst. Supt. Human Resources – jlopez@nlmusd.org
Estuardo Santillan, Asst. Supt. Bus. Serv. – esantillan@nlmusd.org

Superintendent	210-2200	Fax: 863-9661
Educational Services	210-2117	Fax: 863-9659
Human Resources	210-2133	Fax: 863-9620
Business Services	210-2013	Fax: 863-9652
College & Career Pathways	210-4432	Fax: 863-9622
Curriculum & Assessment	210-2106	Fax: 863-9640
Facilities Planning	210-4410	Fax: 863-9687
Fiscal Services	210-2028	Fax: 863-9651
General Counsel	210-2121	Fax: 863-9662
Instructional Technology	210-2140	Fax: 863-9692
Maintenance & Operations	210-2294	Fax: 863-9614
Nutrition Services	210-2147	Fax: 863-9636
Payroll	210-2021	Fax: 863-9653
Publications	210-2172	Fax: 863-9675
Purchasing	210-2047	Fax: 863-9623
Risk Management	210-2113	Fax: 863-9667
School Safety	210-2214	Fax: 863-9668
Special Education	210-2085	Fax: 863-9641
State & Federal Programs	210-2059	Fax: 863-9655
Student & Family Services	210-2232	Fax: 863-9619
Technology Services	210-2139	Fax: 863-9693
Transportation	210-2212	Fax: 863-9638
Use of Facilities	210-2030	Fax: 863-9654
Warehouse	210-2057	Fax: 863-9632

School District Employees	
Certificated	917
Classified	782
Administration	127
Total Employees	**1,826**

Student Enrollment	
Elementary	8,021
Middle	4,227
High	5,642
Total Enrollment	**17,890**

Student Demographic	
Hispanic/Latino	79.9%
American Indian	0.2%
Asian	4.1%
Pacific Islander	0.4%
Filipino	2.8%
African American	2.6%
White	8.3%
Two or More Races	1.2%
Not Reported	0.5%

Elementary Schools (K – 5)

CHAVEZ 383
Principal, **Gabriela Galvez-Reyna**
12110 E. Walnut St., Norwalk
(562) 210-4490 Fax: 863-8193

DOLLAND 511
Principal, **Lorena Sierra**
15021 Bloomfield Ave., Norwalk
(562) 210-2560 Fax: 404-4302

DULLES 272
Principal, **Shanti Gallegos**
12726 Meadow Green Rd., La Mirada
(562) 210-2610 Fax: 902-0438

EASTWOOD 471
Principal, **Yvette Cantu**
15730 Percados Dr., La Mirada
(562) 210-2650 Fax: 521-6485

EDMONDSON 476
Principal, **Sharon Stewart**
15121 S. Grayland Ave., Norwalk
(562) 210-4440 Fax: 929-4861

ESCALONA 575
Principal, **Bonnie Lytle**
15135 Escalona Rd., La Mirada
(562) 210-2745 Fax: 521-1173

GARDENHILL 764
Principal, **Sarah Gilbert**
14607 E. Gardenhill Dr., La Mirada
(562) 210-2840 Fax: 944-8188

FOSTER ROAD 351
Principal, **Salvador Villagomez**
13930 Foster Rd., La Mirada
(562) 210-2790 Fax: 404-3952

GLAZIER 518
Principal, **Adriana Nakano**
10932 E. Excelsior Dr., Norwalk
(562) 210-2890 Fax: 863-8797

JOHNSTON 385
Principal, **Angela Togia**
13421 S. Fairford Ave., Norwalk
(562) 210-3120 Fax: 868-5799

LA PLUMA 476
Principal, **Terry Pace**
14420 La Pluma Dr., La Mirada
(562) 210-3205 Fax: 943-6884

LAMPTON 612
Principal, **Cindy Rayburn**
14716 Elmcroft Ave., Norwalk,
(562) 210-3255 Fax: 484-0223

MORRISON 750
Principal, **Rudy Gonzalez**
13510 S. Maidstone Ave., Norwalk
(562) 210-3710 Fax: 868-9879

MOFFITT 444
Principal, **Rachel Garcia**
13323 S. Goller Ave., Norwalk
(562) 210-3650 Fax: 864-0471

NEW RIVER 391
Principal, **David Hoffman**
13432 S. Halcourt Ave., Norwalk
(562) 210-3770 Fax: 868-0726

NUFFER 306
Principal, **Makara Sar**
14821 S. Jersey Ave., Norwalk
(562) 210-4060 Fax: 868-5167

SANCHEZ 331
Principal, **Alicia Rubio**
11960 E. 162nd St., Norwalk,
(562) 210-4315 Fax: 926-2366

Middle Schools (6 – 8)

BENTON 536
Principal, **Ben Webster**
15709 Olive Branch Dr., La Mirada
(562) 210-2500 Fax: 947-3861

CORVALLIS 765
Principal, **Bob Easton**
11032 Leffingwell Rd., Norwalk
(562) 210-4125 Fax: 868-4755

HUTCHINSON 703
Principal, **Robin Padget**
13900 Estero Rd., La Mirada
(562) 210-2945 Fax: 944-3269

LOS ALISOS 1,188
Principal, **Dr. Majid Salehi**
14800 S. Jersey Ave., Norwalk
562) 210-3495 Fax: 864-2967

LOS COYOTES 437
Principal, **Jacob Muniz**
14640 Mercado Ave., La Mirada
(562) 210-3595 Fax: 523-2051

WAITE 590
Principal, **Dr. Susan Newcomb**
14320 Norwalk Blvd., Norwalk
(562) 210-4370 Fax: 921-8114

High School (9 – 12)

JOHN GLENN 1,322
Principal, **Francisco Ramirez**
13520 Shoemaker Ave., Norwalk
(562) 210-3000 Fax: 802-1596

LA MIRADA 2,006
Principal, **Lisa Reed**
13520 Adelfa Dr., La Mirada
(562) 210-3315 Fax: 943-7872

NORWALK 2,085
Principal, **Mike Garcia**
11356 E. Leffingwell Rd., Norwalk
(562) 210-3830 Fax: 864-0796

EL CAMINO 219
Principal, **Ryan Cummins**
14625 Keese Dr. ,Whittier
(562) 210-2700 Fax: 944-1843



School Calendar

Date	Event/Description
7/4	**Independence Day Holiday**
8/15	Teacher Prep Day/Student Free Day
8/16	1st Day for Students (Minimum Day)
10/8-12	Elementary Parent Conference (Minimum Days)
10/12	1st Quarter Ends for High School & Middle School
10/22-26	Middle School Parent Conferences (Minimum Days)
9/4	**Labor Day Holiday**
11/2	End of First Trimester
11/9	Student Free Day Elementary
11/12	**Veteran's Day Holiday (Observed)**
11/19-21	Teacher Non-Contract/Student Free Days
11/22	**Thanksgiving Day Holiday**
11/23	**Local Holiday**
12/20	Minimum Day All Students
12/20	End of 1st Semester for High School & Middle School
12/21	Teacher Non-Contract/Student Free Day
12/24	**Local Holiday**
12/25	**Christmas Day Holiday**
12/26-28	Winter Recess
12/31	**Local Holiday**
1/1	**New Year's Day Holiday**
1/2-4	Winter Recess
1/7	Student Free Day (Middle & High Schools Only)
1/8	1st Day of New Semester (Middle & High School)
1/21	**Martin Luther King Jr. Day Holiday**
1/28-31	Elementary Parent Conferences (Minimum Days)
2/1	Elementary Parent Conferences (Minimum Days)
2/11	**Lincoln's Birthday Holiday**
2/18	**President's Day Holiday**
2/22	End of 2nd Trimester (Elementary)
3/22	End of 3rd Quarter (Middle & High Schools)
4/1-5	Middle School Parent Conferences (Minimum Days)
4/19	**Local Holiday**
4/22-26	Spring Recess
5/27	**Memorial Day Holiday**
6/4	Last Day for Students (Minimum Day)
6/5	Teacher Check-Out Day

Contact Us

NLMUSD District Office
12820 Pioneer Boulevard
Norwalk, CA (562) 210-2000
http://www.nlmusd.org/apps/contact/

www.nlmusd.org

www.Facebook.com/NLMUSD

www.twitter.com/NLMUSD or @NLMUSD

Schools and Centers

ADULT SCHOOL
Director, **Sharon Renfro-Todd**
15711 Pioneer Blvd., Norwalk
(562) 210-3990 Fax: 863-2159

SCHOOL AGE CHILD CARE-SACC
Supervisor, **Nancy Graham**
13520 Adelfa Dr., La Mirada
(562) 210-7144 Fax: 926-2645

RAMONA HEAD START PRESCHOOL
Director, **Laurel Parker**
14616 Dinard Ave., Norwalk
(562) 210-4205 Fax: 921-1605

AFTER SCHOOL ED. (ASES)
Supervisor, **Nancy Rios**
14625 Keese Dr. ,Whittier
(562) 944-0033 Fax: 944-1843

Financial Information

Revenues	Amount
Local Control Funding (LCFF)	$181,208,504
Federal Sources	10,575,604
Other State Sources	34,422,440
Local Sources	1,654,639
Other Financing Sources	866,138
Total Revenues	$228,727,325

Expenditures	Amount
Certificated Salaries	$97,936,681
Classified Salaries	38,507,565
Employee Benefits	57,907,278
Books & Supplies	9,433,334
Other Operating Expenses	16,973,426
Capital Outlay	2,329,839
Other Outgoing Expenses	521,860
Transfer Out	2,961,244
Total Expenditures	$226,571,227

Per-pupil Spending	$12,665
LCFF Per-Pupil	$10,547

Norwalk-La Mirada is the second largest employer in the City of Norwalk and La Mirada. We are proud to serve the communities of Norwalk, La Mirada, and portions of Whittier, Santa Fe Springs, and incorporated LA County.

Norwalk-La Mirada Unified School District 2018-2019 Annual Budget

2018-2019 BUDGET DEVELOPMENT CALENDAR

Due Date	Action	Responsibility
May 2018– July 2018	Public Hearing on Local Control Accountability Plan (LCAP), Proposed Budget, SB 858 Reserve Requirement and Education Protection Account (EPA) Expenditures Submit LCAP and Proposed Budget to the Board of Education for Adoption and submit to the Los Angeles County Office of Education (LACOE)	Board of Education, Business Services & Educational Services
August 2018 or 45 Days After the Governor Signs Annual Budget	Submit for public review any revisions in revenues and expenditures to reflect recently signed Budget Act	Board of Education & Business Services
August 2018 – September 2018	Complete Year-End Closing and roll-over ending fund balances. Submit Unaudited Actuals to Board of Education and LACOE for approval Review initial Enrollment and Staffing projections	Business Services Business Services & Human Resources
October 2018 – November 2018	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
December 2018	Present First Interim Report and possible LCAP Revision to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
January 2019	Review and Approve Second Semester Staffing Projections	Business Services, Human Resources, and Executive Staff
February 2019	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
March 2019	Present Second Interim Report and possible LCAP Revision to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
April 2019	Review Final Budget revisions with Site and District Administrators and determine carryover amounts	Business Services & Educational Services
May 2019	Governor's May Revision Update Notice of Public Hearing to LACOE Submit Third Appropriation Transfer to Board of Education for Approval (End-of-Year Projections as necessary)	Business Services

Norwalk – La Mirada Unified School District
Business Services Division

TO: Dr. Hasmik Danielian, Superintendent

FROM: Estuardo Santillan, Assistant Superintendent of Business Services
Manuel Cardoso, Director of Fiscal Services

DATE: June 25, 2018

SUBJECT: 2018-2019 Proposed Budget for Adoption

The 2018-2019 Proposed Budget has been prepared for consideration to the Board of Education for Adoption.

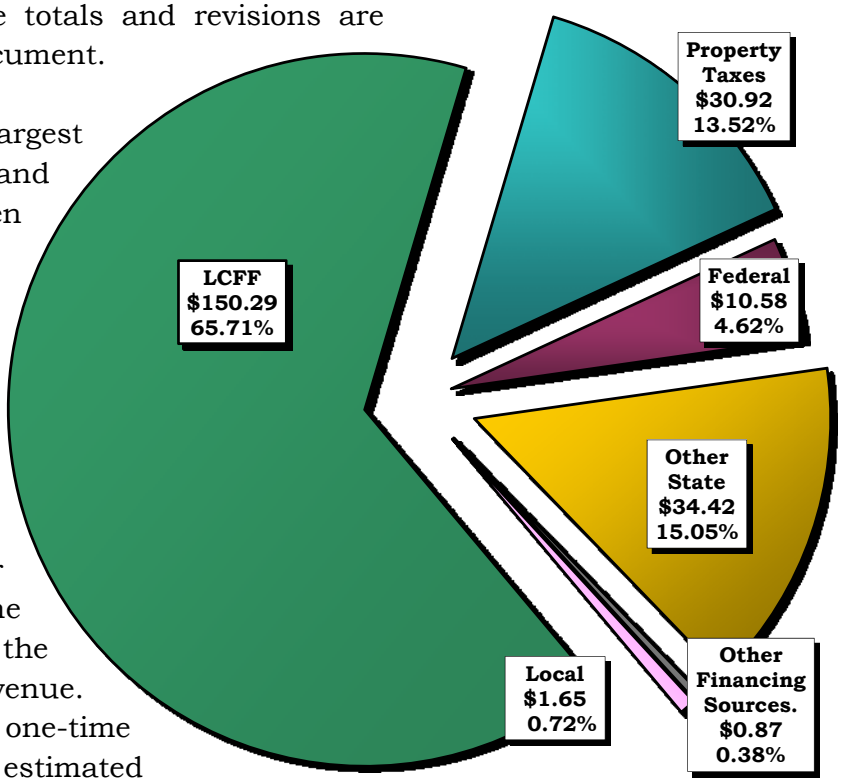
The following timeline as set forth in California Education Code Section 52062 represents our District's budget development requirements for 2018-2019:

Proposed Budget & LCAP Available for Public Inspection	May 19-25, 2018
Public Hearing on Budget & LCAP	May 29, 2018
Adoption of Budget & LCAP	June 25, 2018
File & Submit Adopted Budget & LCAP	June 29, 2018

BUDGET ASSUMPTIONS
2018-2019

GENERAL FUND REVENUES

The District's projected budgeted income for the total General Fund is $228.73 million, an increase of $10.76 million or 4.94% from prior year estimated actuals. Unrestricted totals increased by $7.76 million, and total $163.18 million or 71.34% of all General Fund revenues. Restricted revenues are budgeted at $65.55 million, an increase of $2.99 million or 4.57%. Budgeted revenue totals and revisions are discussed throughout the document.



As depicted in the chart, the largest sources of income are LCFF and Property Taxes and when combined, make up total Local Control Funding Formula (LCFF) sources. Of the total budgeted income, 79.23% is attributed to LCFF sources and State sources of income account for 15.05%. Federal, other local revenue, and other financing sources make up the remaining portion of the District's General Fund revenue. Current income includes one-time revenue, deferrals and estimated carryover from the previous year.

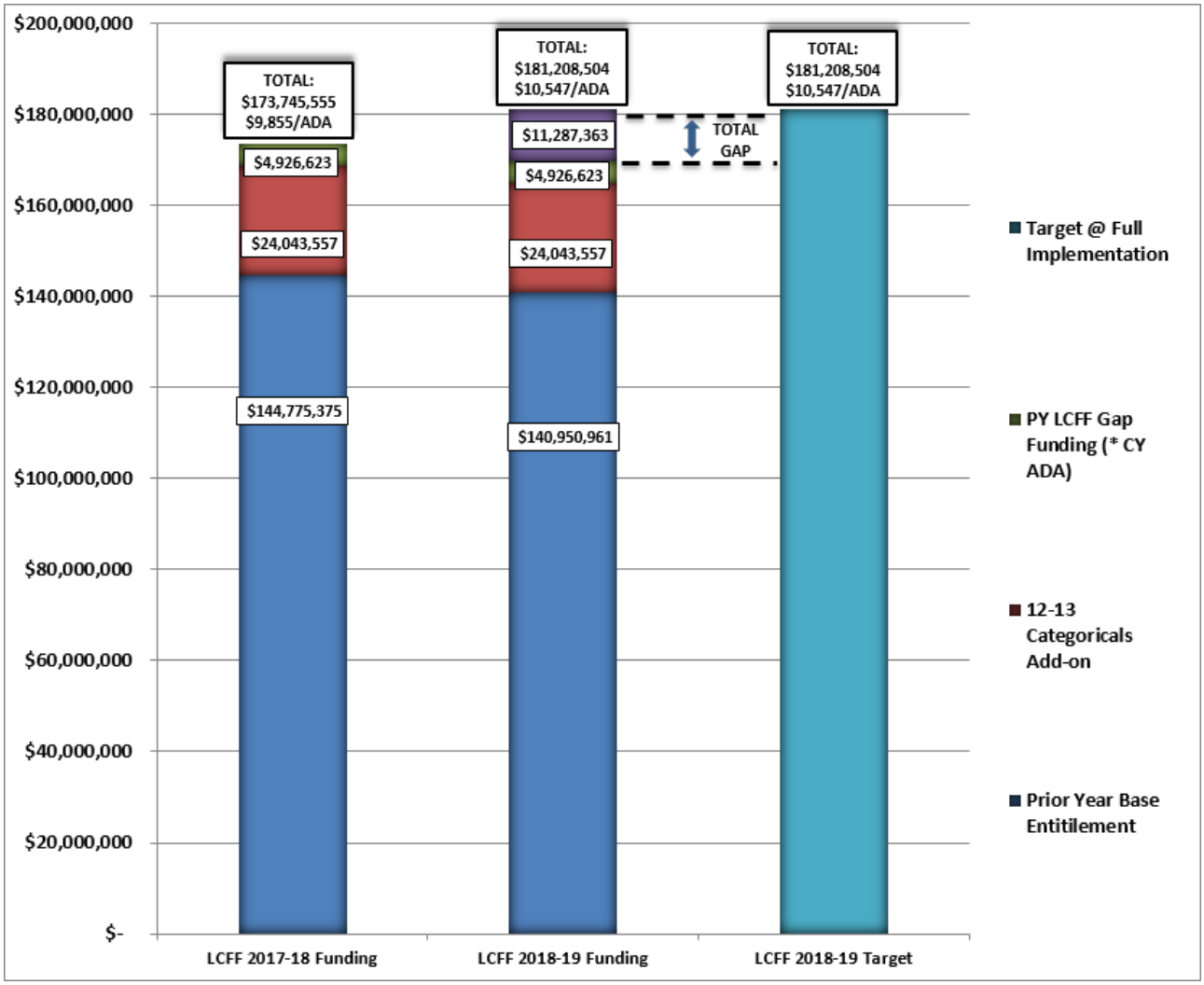
LCFF Sources (8000-8099) $181,208,504

LCFF has been budgeted at $181.21 million, representing 94.18% of all unrestricted revenues, excluding contributions. The Governor's May Revision proposal includes $3.2 billion in additional Proposition 98 revenues to continue implementation of the LCFF. The increase would fully fund each district's "Gap" by an estimated 100.00%.

The Administration originally anticipated the transition to fully fund the LCFF (aka "Target") would take eight years, with full funding occurring in 2020-2021; however, the Target will now be met in 2018-2019, two years earlier than originally planned. ***Future increases in funding will be based solely on the cost-of-living adjustment (COLA), which will create significant challenges to merely maintain current programs***.

The LCFF Target amount for full implementation is calculated to determine the level of funding for that fiscal year, referred to as the "Gap percentage." For 2018-2019, Norwalk-La Mirada's Gap funding increase is estimated at $11.3 million, which brings the district to 100% of its full implementation Target of $181.21 million, as depicted in Graph I.

GRAPH I



The Department of Finance is projecting a COLA of **2.57**% in 2019-2020 and **2.67**% in 2020-2021. The District's multi-year projection reflects the DOF's estimates for LCFF funding and requirements for LCAP proportionality. ***Staff has communicated with the Board of Education and stakeholders about the need for a budget contingency plan to offset the forecasts of low revenue growth in the future, declining enrollment, TANLA and CSEA settlement agreements, and increases to pension contributions to mitigate deficit spending and maintain solvency.***

The LCFF formula at full implementation as illustrated in Table I, begins with all school districts receiving **base grants** per-student for four grade spans (K-3, 4-6, 7-8, and 9-12), which are then adjusted annually by the statewide cost of living adjustment (COLA) percentage, currently projected at **3.00%** for 2018-2019 (as of May Revision). **It is**

important to note that the COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district. The LCFF calculation then adds additional amounts per-student by adjusting the base grant by 10.4% to support grades K-3 class-size reduction (CSR), and an adjustment of 2.6% to the base grant for career technical education (CTE) in grades 9-12.

School districts that have high-need students identified as English learners, foster youth, homeless, and low-income - referred to as the **unduplicated student count -** also receive additional **Supplemental and Concentration** grants per-student. The **Supplemental** grant funding provides 20% of the base grant for all unduplicated students; and districts with unduplicated counts greater than 55% also receive **Concentration** grant funding, which provides 50% of the adjusted base grant for unduplicated students above the 55% threshold.

TABLE I

	Factors	K-3	4-6	7-8	9-12
A	**Base Grant** Amount per ADA	$7,193	$7,301	$7,518	$8,712
B	Cost of Living Adjustment (COLA)=3.00%*	$216	$219	$226	$261
C = A x B	Adjusted **Base Grant** per ADA	**$7,409**	**$7,520**	**$7,744**	**$8,973**
D	Augmentation grants (CSR and CTE)	$771	$0	$0	$233
E = C + D	**Total Adjusted grant per ADA**	**$8,180**	**$7,520**	**$7,744**	**$9,206**
F	**% Unduplicated count** ***(3 yr. rolling average)***	**74.30%**	**74.30%**	**74.30%**	**74.30%**
G = (E x 20%) x F	**72.34% of Supplemental**	$1,216	$1,117	$1,151	$1,368
H = (E x 50%) x (F – 55%)	***17.34% of Concentration*** *(% above 55%)*	$789	$726	$747	$888
I = E + G + H	**Total 2018-19 LCFF Target grant per ADA**	**$10,185**	**$9,363**	**$9,642**	**$11,462**

* as of Governor's May Revision

Other Elements Included or Affecting LCFF Calculations

Proposition 30-Education Protection Account **$20,461,145**

The EPA established the collection and disbursement of the temporary taxes generated under the voter approved Proposition 30 passed in 2012, and extended under Proposition 55 in 2016. As districts generate and receive EPA funds as part of the LCFF formula, the amount of state funding received by districts is reduced by one dollar for each dollar received - similar to local property taxes - and thus reducing the portion paid by the state to districts. EPA revenues for the Proposed Budget are estimated at $20.46 million, and the District continues to utilize EPA funds to cover instructional related costs and posts the use of these funds on the District website, as required by law.

CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils

The LCFF Funding for "Base grants" is multiplied by **grade-span** average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the District is eligible to claim the higher ADA between current or prior fiscal year. Consequently, ADA generated revenue for 2018-2019 is based on the 2017-2018 P-2 ADA of 17,122.

Table II below details the cumulative ADA decline since 2002-2003, and also shows ADA claimed for regular and special education programs, but excludes students in non-public schools or agencies and/or county community schools.

TABLE II

Fiscal Year	Actual and Projected ADA Generated P2 ADA	Increase /(Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17	17,572	(236)	(5,277)
2017-18 Est.	17,122	(450)	(5,727)
2018-19 Est.	16,784	(338)	(6,065)
2019-20 Est.	16,453	(331)	(6,396)
2020-21 Est.	16,129	(324)	(6,720)

* excludes NPS & County Operated ADA

For 2018-2019 through 2020-2021, the table above reflects staff's projections of a further **decline in attendance of 330 students on average, bringing the total loss to over 6,700.** For the current reporting period, **declining enrollment will continue to lower LCFF funding by approximately $3.8 million in 2018-2019, lowering the overall Gap funding increase from $11.3 million to $7.5 million.**

Federal Revenues (8100-8299) $10,575,604

Federal income is budgeted at $10.58 million for 2018-2019, a decrease of $1.13 million from the previous reporting period mainly due the elimination of the 21st Century and Counseling grants. Budgeted income is inclusive of $0.84 million of carryover funds or deferred revenues and includes the following assumptions and major changes:

- Medi-Cal Billing Option and Medi-Cal Administrative Activities (MAA) program income continues to be offset at the state level to decrease prior years' overpayments. After a statewide audit, districts were found to be overpaid and any future district reimbursement claims continue to be withheld in subsequent years until the liability is paid in full. Hence, for 2018-2019, the District will continue to make a contribution from the unrestricted General Fund in order to cover program

costs. Fiscal services staff will continue to monitor and revise budgets, as needed, for any new funds received.

Restricted Federal Categorical Programs revenue changes are provided in the table below. Also provided on Pages 14-16 of this report, is additional information related to program operating activities for the upcoming school year, broken down by spending category.

TABLE III

	Program Change	Carryover	Total Amount
NCLB: Title I, Part A	($499,173)	$507,417	$8,244
Migrant Education	4,781		4,781
Carl Perkins (Secondary & Adult)	5,531		5,531
NCLB: Title II, Part A-Teacher Quality	151,832	200,488	352,320
NCLB: Title II, Part B-Ca. Math & Science	(94,941)		(94,941)
21st Century	(378,213)		(378,213)
NCLB: Title III – LEP	(9,875)	131,900	122,025
McKinney-Vento Homeless	12,757		12,757
Elementary & Secondary Counseling Grant	(374,534)		(374,534)
Project Read	(17,540)		(17,540)
Medi-Cal Admin Activities-MAA	(53,653)		(53,653)
AP Exam Fees	(13,833)		(13,833)
E-RATE	(701,177)		(701,177)
Total Change in Restricted Income:	**($1,968,038)**	**$839,805**	**($1,128,233)**

State Revenues (8300-8599) $34,422,440

State revenues are budgeted at $34.42 million, an increase of $4.88 million or 16.54% from the previous reporting period. Revenues include increases of $3.30 million in one-time Discretionary funds and $2.86 million in carryover estimates offset against Clean Energy grant funds ending, a Special Ed AB602 funding reduction for prior year revisions, and grant adjustments for all other State programs. Provided below are collective changes for both restricted and unrestricted programs.

Lottery **$3,398,492**

Projected budgets reflect the California Department of Education (CDE) estimated rates, and student attendance is based on 2018-2019 estimates of 16,772 which excludes ROP/Adult Education ADA from funding levels and is adjusted upward for the absence factor of 1.04446.

- The unrestricted portion is projected at $2,557,628 based on $146/ADA.
- The restricted portion is projected at $870,864 based on $48/ADA.

One-time Discretionary funds **$5,897,075**

This funding is intended by the State to pay down a portion of debt owed to LEAs. For 2018-2019, the amount per ADA projected by the State at the May Revise is $344/ADA.

Mandated Cost Block Grant **$686,611**

In 2013-2014, the Board of Education voted to accept the Mandated Cost Block Grant (MBG). For 2018-2019, the budget assumes that the District will apply for the grant, which replaces the claiming process for districts; however, agencies must continue to perform mandated activities regardless and decide to participate annually. Estimated income is based on rates of $31.16/ADA for grades K-8, and $59.83/ADA for grades 9-12. Funds received will continue to be used to support the ongoing costs of post-employment retiree benefits.

CalSTRS On-behalf payments **$8,188,276**

The District's proportional share of payments for pension liabilities required under GASB Statements 67 and 68 is included in the proposed budget. This amount equally increases budget revenues and expenditures thereby affecting the District's financial statements, its potential credit ratings and its ability to issue debt.

Special Education **$10,081,342**

State revenues include the increase of a 2.71% COLA and reduction for declining enrollment resulting in lower State revenues of $0.28 million from 2017-2018. The major revenue categories are composed of the following and include State, Federal and Local sources for informational purposes:

TABLE IV

Source	Amount
State Aid (AB602)	$ 8,768,735
Low Incidence	53,360
Mental Health Pre-referral Services	1,078,541
Project WorkAbility 1	180,706
State Sources Subtotal:	**$ 10,081,342**
Federal Programs	4,022,670
SELPA Excess Costs for ABC	43,321
Federal and Local Sources Subtotal:	**$ 4,065,991**
Total:	**$ 14,147,333**

For fiscal year 2018-2019, as in past years, costs for the Special Education Program (excluding transportation) are **projected to exceed revenues by $20.6 million, an increase of $1.33 million over the last reporting period, and requiring a contribution from unrestricted dollars to cover the encroachment.** A large portion of the increased contribution is due to budgeting unfilled vacant positions from 2017-2018, as well as the loss of revenue from declining enrollment, higher pension rates, salary and step increases for existing employees and a funding shift of eight (8) classified positions from Federal IDEA Local assistance program.

Other State Unrestricted & Restricted Categorical Programs **$6,170,644**

Other state unrestricted revenues are budgeted at $0.03 million and restricted categorical programs are budgeted at $6.15 million of which $2.86 million is for carryover. Specific programs are listed on Table V.

TABLE V

Source	Current Allocation	Carryover	Total Amount
Miscellaneous State Apportionments (STAR/CELDT)	$25,000		$25,000
Unrestricted Program Subtotal:	**$25,000**	**$0**	**$25,000**
After School Ed & Safety (ASES)	$1,936,888	$0	1,936,888
Emergency Repair funds		$372,079	372,079
CA Partnership Academy-VAPA	75,150	27,435	102,585
Career Technical Ed Incentive Grant	701,325	2,294,352	2,995,677
TUPE Cohort	193,231	15,828	209,059
California Partnership Academies	374,850	145,992	520,842
Child Health & Disability	8,514		8,514
Restricted Program Subtotal:	**$3,289,958**	**$2,855,686**	**$6,145,644**
Total:	**$3,314,958**	**$2,855,686**	**$6,170,644**

Local Revenues (8600-8799) $1,654,639

Local income is budgeted at $1.65 million, a decrease of $0.37 million, primarily caused by the loss of one-time site donations, the LA Universal Preschool (LAUP) grant and Cotsen Foundation program. Local income projections are based on prior year trends and funding agreements for specific locally funded programs as follows:

TABLE VI

Program	Amount
Sale of Surplus Equipment / Materials	$ 20,000
Interest	565,000
Miscellaneous Local Revenue	105,000
LMHS Band Booster	20,425
Special Education - Preschool parent fees	4,000
Site Donations	150,000
Use of Facilities	300,000
Special Education - Excess Costs	43,321
Cotsen Foundation	416,193
Multi-Tiered System of Support Initiative (MTSS)	20,700
Project Lead the Way (PLTW)	10,000
Totals:	**$ 1,654,639**

Other Financing Sources (8900-8979) $866,138

Other financing sources include Board approved transfers between unrestricted and restricted programs among the various funds of the District to support specific identified purposes. Budgeted figures include the following:

- A transfer from the School Aged Child Care (SACC) Program of $80,000; and
- A transfer from the Post-Retirement Benefits Fund (20.0) of $786,138 for 2018-2019 costs of the pay-as-you-go portion of retiree health costs.

Contributions (8980-8999) $-

Contributions to restricted programs, from the unrestricted General Fund are currently budgeted at $29.23 million, which is an increase of $2.71 million over prior year estimated totals. The contribution increase is primarily attributed to Special Education to cover increased operational costs, and the Restricted Routine Maintenance Account (RRMA) which was increased by $1.32 million to meet the requirement under AB 104 to fully budget 3% of the total proposed general fund expenditures due to LCFF full implementation.

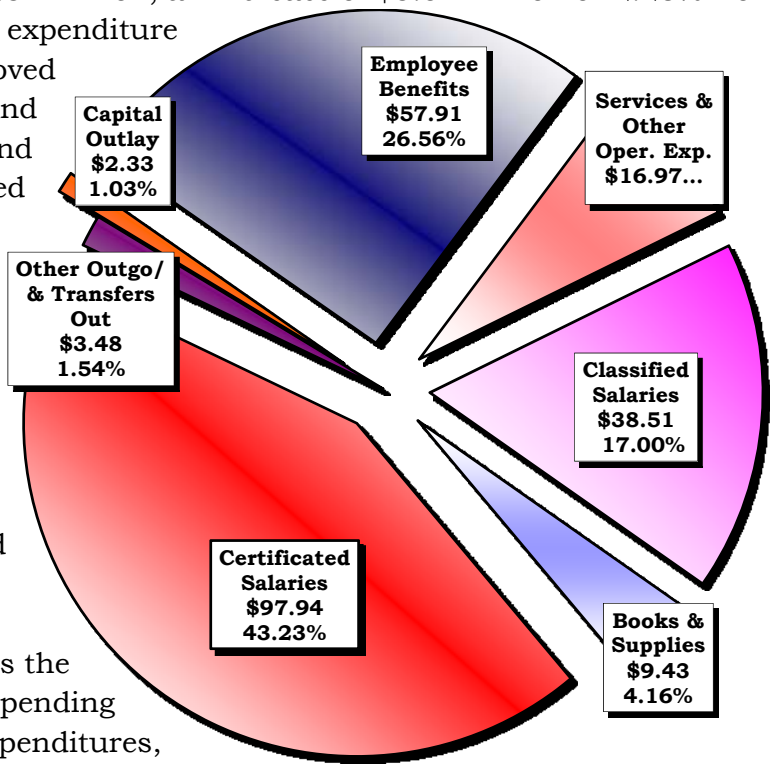
The table listed below provides the specific programs encroaching on the General Fund. The 2018-2019 Proposed Budget excludes the contribution for the Transportation program, which is part of LCFF in the unrestricted General Fund.

TABLE VII

Program	Budgeted Contributions (from unrestricted sources)	
Medi-Cal	$	453,082
Special Education	$	21,819,186
Restricted Routine Maintenance	$	6,797,137
Medical Administrative Activities (MAA)	$	143,181
Health on Wheels	$	15,914
Totals:	**$**	**29,228,500**

GENERAL FUND EXPENDITURES

The District's total General Fund expenditures are budgeted at $226.57 million, an increase of $4.03 million or 1.81% from prior year estimated actuals. Unrestricted expenditures are budgeted at $160.37 million, an increase of $3.57 million or 2.28% from prior year estimated actuals. The expenditure increases reflect new or improved services for supplemental and concentration grants and salary and benefit recalculations for filled vacancies that had been adjusted down in the prior reporting period's budget. Restricted expenditures are budgeted at $66.20 million, an increase of $0.45 million or 0.69% from the previous reporting period. This increase is largely due to federal and state carryover funds included in the proposed budget.



The pie chart on the right illustrates the District's General Fund budget by spending category; of the total budgeted expenditures, $194.35 million or 85.78% is allocated to salaries and benefits with the remaining $32.22 million or 14.22% allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.

Detailed below is an explanation of each budget category with special emphasis on the ***unrestricted*** portion of the General Fund. For the restricted portion of the budget, a *Summary Table by Major Object Code* is provided on Page 16.

Certificated and Classified Salaries (1000-2999) $136,444,246

Unrestricted certificated salaries are budgeted at $78.90 million and classified salaries are budgeted at $26.05 million for a combined total of $104.95 million. This is an increase of $0.71 million or 0.68% over prior year estimated actuals. Included in the proposed budget are the salaries of 678 classroom teachers, 47 certificated site administrators, 36 counselors, 38 other certificated staff, 41 certificated and classified management staff, 8 confidential employees and 537 classified site and district staff.

Certificated and classified budgeted salaries also include the increased or improved services to pupils reflected in the District's LCAP. The expenditures are based on Supplemental and Concentration grant funding under the proportionality requirement,

and reflect the addition of $2.2 million in funding realignments, $0.35 million for program shifts and $0.95 million for new programs (included in the previous paragraph's figures), along with increased services to support English-language learners, low socio-economic students, and foster youth. Additional LCAP information and funding details for 2018-2019 activities are available on Page14.

- **Negotiations**: Staffing reflects terms of the agreements between both bargaining units settled for the 2017-2018 school year, which included a 1.56% increase. Negotiations for 2018-2019 have not commenced; however, any changes will be budgeted once an agreement is reached.

- **Cost-of-living adjustment (COLA)**: No additional cost-of-living adjustment (COLA) has been budgeted for fiscal year 2018-2019. For informational purposes only, the calculated cost of a one (1%) percent salary improvement for all employees is $1,587,449.

- **Step, Scale and Longevity:** An estimated projection of $1,003,187 is included in the proposed budget.

Employee Benefits (3000-3999) $57,907,278

Employee Benefits are budgeted at $57.91 million, an increase of $2.95 million from the previous reporting period. The unrestricted portion increased $2.06 million, and is budgeted at $38.36 million. The difference is a result of the changes in STRS and PERS rates from the 2017-2018 fiscal year.

- Statutory benefits were calculated using the following rates:
  - STRS, 16.28%
  - PERS, 18.062%
  - Alternative Retirement Program (ARP), 5.0%
  - Social Security, 6.20%
  - Medicare, 1.45%
  - State Unemployment Insurance, 0.05%
  - Workers' Compensation, 2.135%
  - OPEB, 0.01612%
  - OPEB, $41.18/monthly

STRS & PERS

- Beginning in 2014-2015, the Governor proposed a plan to eliminate the estimated $74.4 billion California State Teacher's Retirement System (CalSTRS) and the Public Employees Retirement System (PERS) outstanding liabilities by requiring **increased contributions, primarily coming from employers, phased in over seven years** (see proposed rates on Table VIII).

TABLE VIII

Employer Contribution	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
STRS	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS	11.847%	13.888%	15.531%	18.062%	20.80%	23.50%

- **The increased employer contributions for STRS and PERS are estimated to impact the District's multi-year projections by over $3.68 million through 2020-2021**.

- Additionally, the budget includes $8.18 million for the recognition of the State's on-behalf STRS contributions required under GASB Statements No. 67 and 68. The proportional share of the net pension liability estimate equally increases budgeted revenues and expenditures, but will also affect the district financial statements and potential credit ratings and ability to issue debt.

Health & Welfare and Other Benefits

- In 2000-2001, the District reached an agreement with both associations to establish a Special Reserve - Health and Welfare Benefits Fund (67.1) to contribute a negotiated level per benefited employee, which is currently at $10,350. In 2014, the District negotiated an annual ongoing contribution of $600,000 and in 2015 negotiated to raise the amount to $800,000. In 2016, the District negotiated to increase further the $800,000 contribution to $1.0 million. The increased $1.0 million contribution will cover the first $1.0 million of any increases in total cost of premiums from plan year to plan year and any increases in premium over this amount, will be borne by all eligible active employees based on a sliding scale that is tied to the health benefit plan option selected by the benefited employee. **These additional ongoing contributions increased the contribution per active employee from $10,350 to $12,453 for 2018-2019**. Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The proposed budget includes $20.20 million comprising the negotiated amounts mentioned above.

- The District is self-funded for Workers' Compensation, and for 2018-2019 the transfer to cover premiums and claim expenses has been decreased from $3.5 million to $3.25 million to reflect the estimated costs for the budget year.

- By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2019, the proposed budget includes coverage for approximately eighty-one (81) retirees, at a projected pay-as-you-go cost for all funds of $786,138.

Other Operating Expenditures (4000-7999) $32,219,703

Other operating expenditures include items such as instructional materials, supplies, equipment, insurance fees, software licensing, maintenance and support agreements, utilities, contracted services, consultants, conference attendance requests, indirect costs, inter-fund transfers, etc. The table below depicts the breakdown of these funds by major object code.

TABLE IX

Major Object Code	Description	Unrestricted Resources	Restricted Resources	Total
4000	Books and Supplies	$ 5,240,768	$ 4,192,566	$ 9,433,334
5000	Contracts and Services	11,106,052	5,867,374	16,973,426
6000	Capital Outlay	10,000	2,319,839	2,329,839
7000	Other Outgo	703,997	2,779,107	3,483,104
Total:		**$ 17,060,817**	**$15,158,886**	**$ 32,219,703**

OTHER SIGNIFICANT BUDGET ITEMS

Local Control Accountability Plan Proportionality

The District's **Local Control Accountability Plan (LCAP)** describes goals and specific actions to achieve those goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities and describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth, also known as the ***proportionality requirement.***

The District's LCFF Target for 2018-2019 is estimated at $181.21 million, of which $34.8 million is for the Supplemental and Concentration Grant Target. The 2018-2019 actual phase-in amount for LCFF is calculated using the Department of Finance assumption of a Gap Funding percentage of 100.00%. The District's estimated unduplicated pupil percentage for 2018-2019 is 74.30% based on the three-year rolling average. ***Total accumulated funding generated by these unduplicated pupils is estimated at $34.8 million, resulting in a minimum proportionality percentage for supplemental and concentration grant funding of 24.5%.*** The improved or increased services focus on the District's strategic goals, and are detailed in the LCAP.

Budget Stabilization and Realignment

The 2018-2019 Proposed Budget contains the initial planning for the fiscal contingency plan, and includes budget savings of $0.80 million from various business services operations discretionary accounts, and $2.22 million from realigning and improving instructional programs and services for students.

Restricted Program Expenditures $66,203,250

State and Federal restricted expenditures are budgeted at $66.20 million or 29.22% of the total General Fund activity. Restricted program funding provides additional support to specific student populations in order to meet their varied educational needs. Total

restricted expenditures have been increased in total by $0.45 million over the previous reporting period, primarily due to the inclusion of $4.35 million of 2017-2018 carryover program funds, offsetting a reduction in expenditures for the loss of one-time funds for Clean Energy Jobs Act, Educator Effectiveness, E-Rate, 21st Century and Counseling grants. The following is a list of other major restricted changes:

Significant Restricted Program Changes (informational only)

- **Routine Maintenance Account (RMA)** funds are budgeted at $6.79 million for 2018-2019, an increase of $1.32 million from the last reporting period to meet the full 3% requirement under AB104, and includes salaries for grounds personnel.

- **Career Tech Education (CTE) Incentive Grant** program was established as a state education, economic and workforce development initiative with the goal of providing K-12 students with the knowledge and skills necessary to transition to employment and postsecondary education. For 2018-2019, total expenditures are budgeted at $3.00 million.

Table X is provided on Page 16 to illustrate the restricted expenditure totals by major object code.

	Object Code	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7100-7699	
Resource	Program/Description	Certificated Salaries	Classified Salaries	Benefits	Books & Supplies	Services & Other Operating	Capital Outlay	Other Outgo	Total Expenditures
3010	Title I	$1,406,768	$884,546	$743,156	$705,105	$522,793	$0	$257,114	$4,519,482
306X & 3110	Migrant Ed	$140,241	$153,711	$72,812	$16,771	$20,290	$0	$23,575	$427,400
6500 & Federal	All Special Ed	$16,131,237	$6,419,035	$8,215,955	$597,860	$3,646,043	$6,500	$1,350,865	$36,367,495
3550 & 3555	Carl Perkins	$31,074	$340	$7,109	$80,531	$30,670	$15,000	$7,486	$172,210
4035 & 4036	Title II, Part A	$221,865	$0	$79,992	$302,011	$93,217	$0	$42,029	$739,114
4203	Title III	$212,023	$0	$70,844	$102,489	$40,200	$0	$25,595	$451,151
5630	McKinney Vento	$16,150	$149,345	$47,103	$12,286	$4,430	$0	$14,263	$243,577
5640	Medi-Cal	$170,517	$126,213	$137,268	$684	$18,400	$0	$0	$453,082
6010	After School Ed - (ASES)	$8,956	$1,390,482	$267,871	$112,259	$65,087	$0	$92,233	$1,936,888
6225	Emergency Repair Funds	$0	$0	$0	$0	$193,740	$178,339	$0	$372,079
6230	Clean Energy Grant	$0	$0	$0	$0	$0	$100,000	$0	$100,000
6300	Restricted Lottery	$0	$0	$0	$840,864	$0	$0	$0	$840,864
6385	Visual & Perf. Arts Academy	$22,500	$4,350	$3,708	$34,191	$32,000	$0	$5,836	$102,585
6387	Career Tec Ed (CTE) Incentive	$123,138	$0	$33,331	$750,288	$13,500	$2,020,000	$55,420	$2,995,677
6690	TUPE Cohort	$12,700	$71,745	$26,146	$43,770	$45,075	$0	$9,623	$209,059
7220	Partnership Academies	$156,575	$2,500	$28,518	$152,705	$150,957	$0	$29,587	$520,842
7338	College Readiness Grant	$0	$0	$0	$0	$158,280	$0	$0	$158,280
7690	STRS on behalf	$0	$0	$8,188,276	$0	$0	$0	$0	$8,188,276
8150	Maintenance	$0	$3,185,071	$1,491,347	$430,500	$819,500	$0	$864,269	$6,790,687
9025	Cotsen Foundation	$313,177	$0	$95,016	$5,000	$3,000	$0	$0	$416,193
9026	Multi-Tiered System of Suport	$12,600	$0	$2,511	$57	$4,320	$0	$1,212	$20,700
9027	Project Lead the Way (PLTW)	$0	$0	$0	$5,000	$5,000	$0	$0	$10,000
9050	Medi-Cal Admin Activities	$51,517	$54,639	$36,605	$0	$420	$0	$0	$143,181
9055	Health on Wheels	$0	$14,166	$1,226	$70	$452	$0	$0	$15,914
9160	Child Health & Disability	$6,217	$0	$2,172	$125	$0	$0	$0	$8,514
Total Expenditures		**$19,037,255**	**$12,456,143**	**$19,550,966**	**$4,192,566**	**$5,867,374**	**$2,319,839**	**$2,779,107**	**$66,203,250**

TABLE X

OTHER FUNDS - SUMMARY BUDGET

In addition to the General Fund, which is used to operate core services, the District, by law, also operates and maintains other special purpose funds. A detailed report of all other funds is available with the State Forms beginning on Page 38 of this document. Total estimated expenditures for all other funds are budgeted at $134.93 million, or 37.32% of all operating fund activities. At this time, the following funds are in use and a summary of their budgeted revenues and expenditures is provided in the table below.

TABLE XI

	Fund	REVENUES	EXPENDITURES
11.0	Adult Education Fund	$5,123,607	$6,527,521
12.0	Child Development Fund	12,491,097	12,540,953
13.0	Cafeteria Fund	10,520,398	14,356,044
14.0	Deferred Maintenance Fund	960,243	1,268,668
15.0	Pupil Transportation Equipment Fund	1,275,590	1,275,590
20.0	Other Post-Employment Benefits Fund	771,611	786,138
21.0	Building Fund - Measures S and G	10,640,000	45,923,913
25.0	Capital Facilities Fund	135,000	376,816
35.1	County School Facilities Fund - Prop.47	-	-
40.1	Special Reserve Fund - Facilities	1,209,408	2,873,825
40.2	Special Reserve Fund - Hoxie	797,250	2,100
40.4	Special Reserve Fund - Capital Equip./Replace	201,000	0
51.0	Bond Interest and Redemption Fund	15,568,903	15,851,541
63.0	Child Care Enterprise Fund	1,000,822	1,069,651
67.1	Self-Insurance Fund - Health & Welfare	28,048,304	27,514,616
67.2	Self-Insurance Fund - Liability/Property	1,223,987	1,299,403
67.3	Self-Insurance Fund - Workers' Comp.	3,600,000	3,263,558
73.0	Foundation Trust Fund	0	0
	Totals:	**$93,567,220**	**$134,930,337**

Significant changes in other funds income and expenditures are detailed below:

- **Adult Education Fund (Fund 11.0)** revenues remain relatively flat from the previous year; while expenditures have increased significantly by $1.72 million to cover one-time building improvement projects.

- **Child Development Fund (Fund 12.0)** income and expenditures are currently budgeted at $12.49 million and $12.54 million respectively, this is a decrease over the last reporting period mainly for the loss of one-time Head Start Dosage funds of $1.77 million.

- **Cafeteria Fund (Fund 13.0)** reflects budgeted revenue of $10.52 million and expenditures of $14.36 million. Expenditures include $2.59 million for one-time major capital improvement projects as follows: kitchen upgrade projects at Glenn, La Mirada and Norwalk High Schools, generator project at Waite, central kitchen freezer and test/training kitchen at the district office.

- **Deferred Maintenance Fund (Fund 14.0**) budgeted income increased to reflect the inter-fund transfer from the restricted Routine Maintenance Account to cover various deferred maintenance projects. Expenditures are budgeted at $1.23 million and will be used to cover classroom lighting projects at La Pluma, Benton and Los Coyotes; asphalt work at Los Alisos and Los Coyotes and roof replacements at various elementary and middle school.

- **Pupil Transportation Equipment (Fund 15.0**) includes a one-time transfer from the General Fund to purchase ten (10) new school buses for the transportation department.

- **Measure S and G Building Fund (Fund 21.0**) reflect income from Series C funding to complete Phase 1A projects, and budgeted expenditures of $45.92 million for the following major Phase 1A projects: stadium/field renovations at Glenn and La Mirada High School of $14.38 million; renovations for the gym/locker rooms at La Mirada and Norwalk High Schools of $13.30 million; landscaping/irrigation at Benton and Corvallis Middle Schools for $10.03 million; and HVAC projects at Morrison, Gardenhill, Hutchinson and Los Alisos for a total of $7.7 million.

- **Special Reserve Facility Fund (Fund 40.1)** revenues are budgeted for a total amount of $1.21 million, and reflect a reduction of $0.40 million primarily due to the loss of Redevelopment Agency (RDA) income. Expenditures are budgeted at $2.87 million and include the following: new and existing projects; playground projects at Johnston, Chavez and Glazier; roof replacement at Norwalk High School; marquee projects at Morrison, Gardenhill, Hutchinson, Waite and Norwalk; district office administration upgrade; and other various projects, such as painting and lighting at various sites.

- **Child Care Enterprise Fund (Fund 63.0**) revenues and expenditures are budgeted at $1.00 million and $1.07 million, an increase from last year, mainly due to budgeting unfilled vacant positions from 2017-2018, as well as higher pension and benefit rates, and an inter-fund transfer to cover the roof replacement at the SACC building.

- **Self-Insurance Health and Welfare Benefit Reserve Fund (Fund 67.1)** revenues are budgeted at $28.05 million, increased by $1.12 million to cover estimates for district premium contribution. Expenditures increased by $0.90 million projected at $27.51 million to cover premium costs for employees for the 2018-2019 fiscal year.

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	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		G
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	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	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	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
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		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		
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	G	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Norwalk-La Mirada Unified School District
Date: June 25, 2018

Adoption Date: June 25, 2018

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

Public Hearing:

Place: 12820 Pioneer Blvd., Norwalk, CA
Date: June 26, 2018
Time: 6:30 p.m.

Contact person for additional information on the budget reports:

Name: Manuel Cardoso
Title: Director of Fiscal Services

Telephone: (562) 210-2028
E-mail: mcardoso@nlmusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 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:

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

Total liabilities actuarially determined:	$ 10,943,156.00
Less: Amount of total liabilities reserved in budget:	$ 10,943,156.00
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 25, 2018

For additional information on this certification, please contact:

Name: Manuel Cardoso

Title: Fiscal Services Director

Telephone: (562) 210-2028

E-mail: mcardoso@nlmusd.org

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	173,842,316.00	0.00	173,842,316.00	181,208,504.00	0.00	181,208,504.00	4.2%
2) Federal Revenue		8100-8299	0.00	11,703,837.00	11,703,837.00	0.00	10,575,604.00	10,575,604.00	-9.6%
3) Other State Revenue		8300-8599	5,942,916.00	23,595,102.00	29,538,018.00	9,166,314.00	25,256,126.00	34,422,440.00	16.5%
4) Other Local Revenue		8600-8799	1,284,093.00	739,279.00	2,023,372.00	1,164,425.00	490,214.00	1,654,639.00	-18.2%
5) TOTAL, REVENUES			181,069,325.00	36,038,218.00	217,107,543.00	191,539,243.00	36,321,944.00	227,861,187.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	78,300,064.00	18,851,243.00	97,151,307.00	78,899,426.00	19,037,255.00	97,936,681.00	0.8%
2) Classified Salaries		2000-2999	25,938,167.00	11,853,308.00	37,791,475.00	26,051,422.00	12,456,143.00	38,507,565.00	1.9%
3) Employee Benefits		3000-3999	36,292,419.00	18,665,667.00	54,958,086.00	38,356,312.00	19,550,966.00	57,907,278.00	5.4%
4) Books and Supplies		4000-4999	6,014,437.00	3,679,886.00	9,694,323.00	5,240,768.00	4,192,566.00	9,433,334.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	10,387,247.00	6,306,806.00	16,694,053.00	11,106,052.00	5,867,374.00	16,973,426.00	1.7%
6) Capital Outlay		6000-6999	15,917.00	3,766,636.00	3,782,553.00	10,000.00	2,319,839.00	2,329,839.00	-38.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	243,316.00	1,038,341.00	1,281,657.00	230,224.00	1,026,448.00	1,256,672.00	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,778,580.00)	1,087,316.00	(691,264.00)	(1,987,471.00)	1,252,659.00	(734,812.00)	6.3%
9) TOTAL, EXPENDITURES			155,412,987.00	65,249,203.00	220,662,190.00	157,906,733.00	65,703,250.00	223,609,983.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,656,338.00	(29,210,985.00)	(3,554,647.00)	33,632,510.00	(29,381,306.00)	4,251,204.00	-219.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	862,041.00	0.00	862,041.00	866,138.00	0.00	866,138.00	0.5%
b) Transfers Out		7600-7629	1,383,791.00	500,000.00	1,883,791.00	2,461,244.00	500,000.00	2,961,244.00	57.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,517,867.00)	26,517,867.00	0.00	(29,228,500.00)	29,228,500.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,039,617.00)	26,017,867.00	(1,021,750.00)	(30,823,606.00)	28,728,500.00	(2,095,106.00)	105.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,383,279.00)	(3,193,118.00)	(4,576,397.00)	2,808,904.00	(652,806.00)	2,156,098.00	-147.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
2) Ending Balance, June 30 (E + F1e)			35,221,615.39	875,455.03	36,097,070.42	38,030,519.39	222,649.03	38,253,168.42	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	124,509.70	0.00	124,509.70	125,000.00	0.00	125,000.00	0.4%
Stores		9712	181,246.22	0.00	181,246.22	250,000.00	0.00	250,000.00	37.9%
Prepaid Items		9713	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	875,455.53	875,455.53	0.00	222,649.53	222,649.53	-74.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	117,729.46	0.00	117,729.46	119,572.46	0.00	119,572.46	1.6%
Site Carryover	1100	9780				*119,572.46*		*119,572.46*	
Site Carryover	1100	9780	*117,729.46*		*117,729.46*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,676,379.00	0.00	6,676,379.00	6,797,137.00	0.00	6,797,137.00	1.8%
Unassigned/Unappropriated Amount		9790	28,101,751.01	(0.50)	28,101,750.51	30,718,809.93	(0.50)	30,718,809.43	9.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,069,338.53	(24,811,558.73)	24,257,779.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	124,509.70	0.00	124,509.70				
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	212,388.55	44,061.50	256,450.05				
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	181,246.22	0.00	181,246.22				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			49,587,483.00	(24,767,497.23)	24,819,985.77				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,960,281.31	230,216.99	4,190,498.30				
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			3,960,281.31	230,216.99	4,190,498.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			45,627,201.69	(24,997,714.22)	20,629,487.47				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	120,991,321.00	0.00	120,991,321.00	129,829,897.00	0.00	129,829,897.00	7.3%
Education Protection Account State Aid - Current Year		8012	21,930,780.00	0.00	21,930,780.00	20,461,145.00	0.00	20,461,145.00	-6.7%
State Aid - Prior Years		8019	2,753.00	0.00	2,753.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	104,216.00	0.00	104,216.00	104,216.00	0.00	104,216.00	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	1,393.00	0.00	1,393.00	1,393.00	0.00	1,393.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,916,928.00	0.00	16,916,928.00	16,916,928.00	0.00	16,916,928.00	0.0%
Unsecured Roll Taxes		8042	271,218.00	0.00	271,218.00	271,218.00	0.00	271,218.00	0.0%
Prior Years' Taxes		8043	828,879.00	0.00	828,879.00	828,879.00	0.00	828,879.00	0.0%
Supplemental Taxes		8044	751,733.00	0.00	751,733.00	751,733.00	0.00	751,733.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,560,176.00	0.00	11,560,176.00	11,560,176.00	0.00	11,560,176.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	482,919.00	0.00	482,919.00	482,919.00	0.00	482,919.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			173,842,316.00	0.00	173,842,316.00	181,208,504.00	0.00	181,208,504.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			173,842,316.00	0.00	173,842,316.00	181,208,504.00	0.00	181,208,504.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,256,997.00	3,256,997.00	0.00	3,256,997.00	3,256,997.00	0.0%
Special Education Discretionary Grants		8182	0.00	661,723.00	661,723.00	0.00	661,723.00	661,723.00	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	413,146.00	413,146.00	0.00	397,182.00	397,182.00	-3.9%
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		4,511,238.00	4,511,238.00		4,519,482.00	4,519,482.00	0.2%
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		386,794.00	386,794.00		739,114.00	739,114.00	91.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		329,126.00	329,126.00		451,151.00	451,151.00	37.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		730,987.00	730,987.00		273,795.00	273,795.00	-62.5%
Career and Technical Education	3500-3599	8290		166,679.00	166,679.00		172,210.00	172,210.00	3.3%
All Other Federal Revenue	All Other	8290	0.00	1,247,147.00	1,247,147.00	0.00	103,950.00	103,950.00	-91.7%
TOTAL, FEDERAL REVENUE			0.00	11,703,837.00	11,703,837.00	0.00	10,575,604.00	10,575,604.00	-9.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,098,616.00	9,098,616.00		8,822,095.00	8,822,095.00	-3.0%
Prior Years	6500	8319		44,481.00	44,481.00		0.00	0.00	-100.0%
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	3,278,787.00	0.00	3,278,787.00	6,583,686.00	0.00	6,583,686.00	100.8%
Lottery - Unrestricted and Instructional Materials		8560	2,639,129.00	939,894.00	3,579,023.00	2,557,628.00	840,864.00	3,398,492.00	-5.0%
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		1,796,744.00	1,796,744.00		1,936,888.00	1,936,888.00	7.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		162,230.00	162,230.00		209,059.00	209,059.00	28.9%
California Clean Energy Jobs Act	6230	8590		1,057,166.00	1,057,166.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		519,428.00	519,428.00		2,995,677.00	2,995,677.00	476.7%
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	25,000.00	9,976,543.00	10,001,543.00	25,000.00	10,451,543.00	10,476,543.00	4.7%
TOTAL, OTHER STATE REVENUE			5,942,916.00	23,595,102.00	29,538,018.00	9,166,314.00	25,256,126.00	34,422,440.00	16.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Interest		8660	565,000.00	0.00	565,000.00	565,000.00	0.00	565,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	395,093.00	690,958.00	1,086,051.00	275,425.00	446,893.00	722,318.00	-33.5%
Tuition		8710	0.00	43,321.00	43,321.00	0.00	43,321.00	43,321.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,284,093.00	739,279.00	2,023,372.00	1,164,425.00	490,214.00	1,654,639.00	-18.2%
TOTAL, REVENUES			181,069,325.00	36,038,218.00	217,107,543.00	191,539,243.00	36,321,944.00	227,861,187.00	5.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,545,543.00	14,689,860.00	77,235,403.00	62,943,503.00	14,950,557.00	77,894,060.00	0.9%
Certificated Pupil Support Salaries		1200	3,703,643.00	2,170,497.00	5,874,140.00	3,755,568.00	2,171,318.00	5,926,886.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,185,900.00	837,461.00	9,023,361.00	8,324,465.00	781,264.00	9,105,729.00	0.9%
Other Certificated Salaries		1900	3,864,978.00	1,153,425.00	5,018,403.00	3,875,890.00	1,134,116.00	5,010,006.00	-0.2%
TOTAL, CERTIFICATED SALARIES			78,300,064.00	18,851,243.00	97,151,307.00	78,899,426.00	19,037,255.00	97,936,681.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,039,942.00	7,255,932.00	9,295,874.00	2,042,087.00	7,289,075.00	9,331,162.00	0.4%
Classified Support Salaries		2200	11,884,867.00	2,490,330.00	14,375,197.00	11,481,428.00	3,272,354.00	14,753,782.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	2,606,465.00	1,076,730.00	3,683,195.00	2,826,337.00	869,859.00	3,696,196.00	0.4%
Clerical, Technical and Office Salaries		2400	7,985,194.00	875,445.00	8,860,639.00	8,288,494.00	885,676.00	9,174,170.00	3.5%
Other Classified Salaries		2900	1,421,699.00	154,871.00	1,576,570.00	1,413,076.00	139,179.00	1,552,255.00	-1.5%
TOTAL, CLASSIFIED SALARIES			25,938,167.00	11,853,308.00	37,791,475.00	26,051,422.00	12,456,143.00	38,507,565.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,100,168.00	10,818,698.00	21,918,866.00	12,724,629.00	11,198,973.00	23,923,602.00	9.1%
PERS		3201-3202	3,605,614.00	1,422,632.00	5,028,246.00	4,100,860.00	1,728,054.00	5,828,914.00	15.9%
OASDI/Medicare/Alternative		3301-3302	3,037,111.00	1,132,559.00	4,169,670.00	3,092,947.00	1,193,144.00	4,286,091.00	2.8%
Health and Welfare Benefits		3401-3402	15,516,506.00	4,399,220.00	19,915,726.00	15,622,915.00	4,573,013.00	20,195,928.00	1.4%
Unemployment Insurance		3501-3502	55,693.00	15,518.00	71,211.00	52,440.00	15,653.00	68,093.00	-4.4%
Workers' Compensation		3601-3602	2,435,145.00	718,267.00	3,153,412.00	2,248,759.00	675,148.00	2,923,907.00	-7.3%
OPEB, Allocated		3701-3702	17,406.00	4,879.00	22,285.00	18,363.00	5,057.00	23,420.00	5.1%
OPEB, Active Employees		3751-3752	523,776.00	153,894.00	677,670.00	494,399.00	161,924.00	656,323.00	-3.2%
Other Employee Benefits		3901-3902	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,292,419.00	18,665,667.00	54,958,086.00	38,356,312.00	19,550,966.00	57,907,278.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,397,756.00	907,211.00	3,304,967.00	2,289,780.00	600,000.00	2,889,780.00	-12.6%
Books and Other Reference Materials		4200	34,814.00	98,236.00	133,050.00	10,800.00	42,939.00	53,739.00	-59.6%
Materials and Supplies		4300	3,178,420.00	2,140,309.00	5,318,729.00	2,620,864.00	2,733,842.00	5,354,706.00	0.7%
Noncapitalized Equipment		4400	403,447.00	534,130.00	937,577.00	319,324.00	815,785.00	1,135,109.00	21.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,014,437.00	3,679,886.00	9,694,323.00	5,240,768.00	4,192,566.00	9,433,334.00	-2.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,260,947.00	1,260,947.00	0.00	1,210,325.00	1,210,325.00	-4.0%
Travel and Conferences		5200	382,058.00	303,706.00	685,764.00	481,920.00	353,419.00	835,339.00	21.8%
Dues and Memberships		5300	107,846.00	3,875.00	111,721.00	109,069.00	3,025.00	112,094.00	0.3%
Insurance		5400 - 5450	1,222,487.00	0.00	1,222,487.00	1,222,487.00	0.00	1,222,487.00	0.0%
Operations and Housekeeping Services		5500	4,062,312.00	2,250.00	4,064,562.00	4,244,908.00	1,000.00	4,245,908.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,007,936.00	352,176.00	1,360,112.00	981,754.00	304,710.00	1,286,464.00	-5.4%
Transfers of Direct Costs		5710	(129,753.00)	129,753.00	0.00	(87,524.00)	87,524.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(578,766.00)	0.00	(578,766.00)	(656,487.00)	0.00	(656,487.00)	13.4%
Professional/Consulting Services and Operating Expenditures		5800	3,724,221.00	4,232,592.00	7,956,813.00	4,174,140.00	3,888,389.00	8,062,529.00	1.3%
Communications		5900	588,906.00	21,507.00	610,413.00	635,785.00	18,982.00	654,767.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,387,247.00	6,306,806.00	16,694,053.00	11,106,052.00	5,867,374.00	16,973,426.00	1.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,300.00	4,300.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	3,658,486.00	3,658,486.00	0.00	278,339.00	278,339.00	-92.4%
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	15,917.00	103,850.00	119,767.00	0.00	2,041,500.00	2,041,500.00	1604.6%
Equipment Replacement		6500	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
TOTAL, CAPITAL OUTLAY			15,917.00	3,766,636.00	3,782,553.00	10,000.00	2,319,839.00	2,329,839.00	-38.4%
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	230,224.00	1,026,448.00	1,256,672.00	230,224.00	1,026,448.00	1,256,672.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,704.00	630.00	3,334.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	10,388.00	11,263.00	21,651.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			243,316.00	1,038,341.00	1,281,657.00	230,224.00	1,026,448.00	1,256,672.00	-1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,087,316.00)	1,087,316.00	0.00	(1,252,659.00)	1,252,659.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(691,264.00)	0.00	(691,264.00)	(734,812.00)	0.00	(734,812.00)	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,778,580.00)	1,087,316.00	(691,264.00)	(1,987,471.00)	1,252,659.00	(734,812.00)	6.3%
TOTAL, EXPENDITURES			155,412,987.00	65,249,203.00	220,662,190.00	157,906,733.00	65,703,250.00	223,609,983.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	862,041.00	0.00	862,041.00	866,138.00	0.00	866,138.00	0.5%
(a) TOTAL, INTERFUND TRANSFERS IN			862,041.00	0.00	862,041.00	866,138.00	0.00	866,138.00	0.5%
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	400,000.00	0.00	400,000.00	200,000.00	0.00	200,000.00	-50.0%
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	983,791.00	500,000.00	1,483,791.00	2,261,244.00	500,000.00	2,761,244.00	86.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,383,791.00	500,000.00	1,883,791.00	2,461,244.00	500,000.00	2,961,244.00	57.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,517,867.00)	26,517,867.00	0.00	(29,228,500.00)	29,228,500.00	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			(26,517,867.00)	26,517,867.00	0.00	(29,228,500.00)	29,228,500.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,039,617.00)	26,017,867.00	(1,021,750.00)	(30,823,606.00)	28,728,500.00	(2,095,106.00)	105.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	173,842,316.00	0.00	173,842,316.00	181,208,504.00	0.00	181,208,504.00	4.2%
2) Federal Revenue		8100-8299	0.00	11,703,837.00	11,703,837.00	0.00	10,575,604.00	10,575,604.00	-9.6%
3) Other State Revenue		8300-8599	5,942,916.00	23,595,102.00	29,538,018.00	9,166,314.00	25,256,126.00	34,422,440.00	16.5%
4) Other Local Revenue		8600-8799	1,284,093.00	739,279.00	2,023,372.00	1,164,425.00	490,214.00	1,654,639.00	-18.2%
5) TOTAL, REVENUES			181,069,325.00	36,038,218.00	217,107,543.00	191,539,243.00	36,321,944.00	227,861,187.00	5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		91,080,012.00	41,947,733.00	133,027,745.00	92,523,434.00	42,454,448.00	134,977,882.00	1.5%
2) Instruction - Related Services	2000-2999		21,168,265.00	7,009,305.00	28,177,570.00	21,691,128.00	9,400,407.00	31,091,535.00	10.3%
3) Pupil Services	3000-3999		14,404,598.00	5,417,570.00	19,822,168.00	15,027,550.00	4,954,088.00	19,981,638.00	0.8%
4) Ancillary Services	4000-4999		1,035,974.00	22,310.00	1,058,284.00	1,027,503.00	22,310.00	1,049,813.00	-0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,769,608.00	1,160,925.00	10,930,533.00	10,290,974.00	1,326,268.00	11,617,242.00	6.3%
8) Plant Services	8000-8999		17,711,214.00	8,653,019.00	26,364,233.00	17,115,920.00	6,519,281.00	23,635,201.00	-10.4%
9) Other Outgo	9000-9999	Except 7600-7699	243,316.00	1,038,341.00	1,281,657.00	230,224.00	1,026,448.00	1,256,672.00	-1.9%
10) TOTAL, EXPENDITURES			155,412,987.00	65,249,203.00	220,662,190.00	157,906,733.00	65,703,250.00	223,609,983.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,656,338.00	(29,210,985.00)	(3,554,647.00)	33,632,510.00	(29,381,306.00)	4,251,204.00	-219.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	862,041.00	0.00	862,041.00	866,138.00	0.00	866,138.00	0.5%
b) Transfers Out		7600-7629	1,383,791.00	500,000.00	1,883,791.00	2,461,244.00	500,000.00	2,961,244.00	57.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,517,867.00)	26,517,867.00	0.00	(29,228,500.00)	29,228,500.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,039,617.00)	26,017,867.00	(1,021,750.00)	(30,823,606.00)	28,728,500.00	(2,095,106.00)	105.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,383,279.00)	(3,193,118.00)	(4,576,397.00)	2,808,904.00	(652,806.00)	2,156,098.00	-147.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,604,894.39	4,068,573.03	40,673,467.42	35,221,615.39	875,455.03	36,097,070.42	-11.3%
2) Ending Balance, June 30 (E + F1e)			35,221,615.39	875,455.03	36,097,070.42	38,030,519.39	222,649.03	38,253,168.42	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	124,509.70	0.00	124,509.70	125,000.00	0.00	125,000.00	0.4%
Stores		9712	181,246.22	0.00	181,246.22	250,000.00	0.00	250,000.00	37.9%
Prepaid Items		9713	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	875,455.53	875,455.53	0.00	222,649.53	222,649.53	-74.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	117,729.46	0.00	117,729.46	119,572.46	0.00	119,572.46	1.6%
Site Carryover	1100	9780				*119,572.46*		*119,572.46*	
Site Carryover	1100	9780	*117,729.46*		*117,729.46*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,676,379.00	0.00	6,676,379.00	6,797,137.00	0.00	6,797,137.00	1.8%
Unassigned/Unappropriated Amount		9790	28,101,751.01	(0.50)	28,101,750.51	30,718,809.93	(0.50)	30,718,809.43	9.3%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	100,000.33	0.33
6264	Educator Effectiveness (15-16)	0.05	0.05
6512	Special Ed: Mental Health Services	400,976.22	0.22
7338	College Readiness Block Grant	158,280.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	6,450.00
9010	Other Restricted Local	216,198.93	216,198.93
Total, Restricted Balance		875,455.53	222,649.53

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	381,729.00	381,729.00	0.0%
3) Other State Revenue		8300-8599	4,114,391.00	4,276,878.00	3.9%
4) Other Local Revenue		8600-8799	527,785.00	465,000.00	-11.9%
5) TOTAL, REVENUES			5,023,905.00	5,123,607.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,877,300.00	1,817,342.00	-3.2%
2) Classified Salaries		2000-2999	771,373.00	825,630.00	7.0%
3) Employee Benefits		3000-3999	891,220.00	979,545.00	9.9%
4) Books and Supplies		4000-4999	222,166.00	242,602.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	828,017.00	1,102,402.00	33.1%
6) Capital Outlay		6000-6999	213,196.00	1,560,000.00	631.7%
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			4,803,272.00	6,527,521.00	35.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			220,633.00	(1,403,914.00)	-736.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,633.00	(1,403,914.00)	-736.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,781,216.81	2,001,849.81	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,781,216.81	2,001,849.81	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,781,216.81	2,001,849.81	12.4%
2) Ending Balance, June 30 (E + F1e)			2,001,849.81	597,935.81	-70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,001,849.81	597,935.81	-70.1%
Stabilize the General Fund	0000	9780		*597,935.81*	
Stabilize the General Fund	0000	9780	*2,001,849.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,321,705.08		
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	9,169.35		
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			2,330,874.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	739.23		
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			739.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,330,135.20		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	381,729.00	381,729.00	0.0%
TOTAL, FEDERAL REVENUE			381,729.00	381,729.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,963,097.00	4,125,584.00	4.1%
All Other State Revenue	All Other	8590	151,294.00	151,294.00	0.0%
TOTAL, OTHER STATE REVENUE			4,114,391.00	4,276,878.00	3.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	27,000.00	35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	507,785.00	438,000.00	-13.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			527,785.00	465,000.00	-11.9%
TOTAL, REVENUES			5,023,905.00	5,123,607.00	2.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,451,870.00	1,380,619.00	-4.9%
Certificated Pupil Support Salaries		1200	129,466.00	135,487.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	295,964.00	301,236.00	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,877,300.00	1,817,342.00	-3.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	64,524.00	62,546.00	-3.1%
Classified Support Salaries		2200	245,744.00	278,634.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	93,612.00	93,612.00	0.0%
Clerical, Technical and Office Salaries		2400	353,049.00	375,069.00	6.2%
Other Classified Salaries		2900	14,444.00	15,769.00	9.2%
TOTAL, CLASSIFIED SALARIES			771,373.00	825,630.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	414,298.00	458,327.00	10.6%
PERS		3201-3202	84,282.00	112,861.00	33.9%
OASDI/Medicare/Alternative		3301-3302	76,822.00	82,413.00	7.3%
Health and Welfare Benefits		3401-3402	244,240.00	258,211.00	5.7%
Unemployment Insurance		3501-3502	1,314.00	1,322.00	0.6%
Workers' Compensation		3601-3602	60,788.00	56,428.00	-7.2%
OPEB, Allocated		3701-3702	413.00	428.00	3.6%
OPEB, Active Employees		3751-3752	9,063.00	9,555.00	5.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			891,220.00	979,545.00	9.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,146.00	22,202.00	16.0%
Materials and Supplies		4300	160,622.00	140,400.00	-12.6%
Noncapitalized Equipment		4400	42,398.00	80,000.00	88.7%
TOTAL, BOOKS AND SUPPLIES			222,166.00	242,602.00	9.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,095.00	10,100.00	0.0%
Dues and Memberships		5300	4,327.00	6,710.00	55.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,200.00	91,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,400.00	30,505.00	-16.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	539,942.00	622,787.00	15.3%
Professional/Consulting Services and Operating Expenditures		5800	121,553.00	332,100.00	173.2%
Communications		5900	24,500.00	9,000.00	-63.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			828,017.00	1,102,402.00	33.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	44,296.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	158,900.00	1,550,000.00	875.5%
Equipment		6400	10,000.00	10,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			213,196.00	1,560,000.00	631.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,803,272.00	6,527,521.00	35.9%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	381,729.00	381,729.00	0.0%
3) Other State Revenue		8300-8599	4,114,391.00	4,276,878.00	3.9%
4) Other Local Revenue		8600-8799	527,785.00	465,000.00	-11.9%
5) TOTAL, REVENUES			5,023,905.00	5,123,607.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,253,802.00	2,191,864.00	-2.7%
2) Instruction - Related Services	2000-2999		1,703,993.00	1,879,931.00	10.3%
3) Pupil Services	3000-3999		182,023.00	192,896.00	6.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		663,454.00	2,262,830.00	241.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,803,272.00	6,527,521.00	35.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			220,633.00	(1,403,914.00)	-736.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,633.00	(1,403,914.00)	-736.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,781,216.81	2,001,849.81	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,781,216.81	2,001,849.81	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,781,216.81	2,001,849.81	12.4%
2) Ending Balance, June 30 (E + F1e)			2,001,849.81	597,935.81	-70.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,001,849.81	597,935.81	-70.1%
Stabilize the General Fund	0000	9780		*597,935.81*	
Stabilize the General Fund	0000	9780	*2,001,849.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,126,772.00	9,714,474.00	-12.7%
3) Other State Revenue		8300-8599	2,182,651.00	2,104,776.00	-3.6%
4) Other Local Revenue		8600-8799	675,011.00	671,847.00	-0.5%
5) TOTAL, REVENUES			13,984,434.00	12,491,097.00	-10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,287,373.00	4,336,063.00	1.1%
2) Classified Salaries		2000-2999	3,259,607.00	3,308,644.00	1.5%
3) Employee Benefits		3000-3999	3,484,997.00	3,687,658.00	5.8%
4) Books and Supplies		4000-4999	507,798.00	494,176.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	638,220.00	522,228.00	-18.2%
6) Capital Outlay		6000-6999	1,743,285.00	40,000.00	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	118,722.00	131,184.00	10.5%
9) TOTAL, EXPENDITURES			14,061,002.00	12,540,953.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,568.00)	(49,856.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,568.00)	(49,856.00)	-34.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,500.72	82,932.72	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,500.72	82,932.72	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,500.72	82,932.72	-48.0%
2) Ending Balance, June 30 (E + F1e)			82,932.72	33,076.72	-60.1%
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	24,924.66	24,924.66	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	58,008.06	8,152.06	-85.9%
Reserve for Economic Uncertainties: Child C	0000	9780		*8,152.06*	
Reserve for Economic Uncertainties: Child C	0000	9780	*58,008.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,474,684.50)		
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	149,219.62		
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			(1,325,464.88)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,172.30		
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			5,172.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(1,330,637.18)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	11,126,772.00	9,714,474.00	-12.7%
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			11,126,772.00	9,714,474.00	-12.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,814,749.00	1,814,749.00	0.0%
All Other State Revenue	All Other	8590	367,902.00	290,027.00	-21.2%
TOTAL, OTHER STATE REVENUE			2,182,651.00	2,104,776.00	-3.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	280,350.00	280,350.00	0.0%
All Other Fees and Contracts		8689	363,000.00	360,090.00	-0.8%
Other Local Revenue					
All Other Local Revenue		8699	31,661.00	31,407.00	-0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			675,011.00	671,847.00	-0.5%
TOTAL, REVENUES			13,984,434.00	12,491,097.00	-10.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,369,766.00	3,386,125.00	0.5%
Certificated Pupil Support Salaries		1200	99,425.00	100,650.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	514,144.00	516,831.00	0.5%
Other Certificated Salaries		1900	304,038.00	332,457.00	9.3%
TOTAL, CERTIFICATED SALARIES			4,287,373.00	4,336,063.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,209,097.00	1,220,744.00	1.0%
Classified Support Salaries		2200	455,930.00	506,119.00	11.0%
Classified Supervisors' and Administrators' Salaries		2300	262,933.00	258,555.00	-1.7%
Clerical, Technical and Office Salaries		2400	435,339.00	427,313.00	-1.8%
Other Classified Salaries		2900	896,308.00	895,913.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,259,607.00	3,308,644.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	790,574.00	867,956.00	9.8%
PERS		3201-3202	539,771.00	644,994.00	19.5%
OASDI/Medicare/Alternative		3301-3302	338,743.00	356,570.00	5.3%
Health and Welfare Benefits		3401-3402	1,584,195.00	1,596,917.00	0.8%
Unemployment Insurance		3501-3502	3,776.00	3,826.00	1.3%
Workers' Compensation		3601-3602	174,622.00	163,217.00	-6.5%
OPEB, Allocated		3701-3702	1,218.00	1,237.00	1.6%
OPEB, Active Employees		3751-3752	52,098.00	52,941.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,484,997.00	3,687,658.00	5.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	438,172.00	474,176.00	8.2%
Noncapitalized Equipment		4400	69,626.00	20,000.00	-71.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			507,798.00	494,176.00	-2.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,269.00	34,170.00	12.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,800.00	2,271.00	26.2%
Operations and Housekeeping Services		5500	137,910.00	148,285.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,478.00	113,834.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,601.00	16,500.00	-23.6%
Professional/Consulting Services and Operating Expenditures		5800	295,787.00	165,230.00	-44.1%
Communications		5900	41,375.00	41,938.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			638,220.00	522,228.00	-18.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	277,033.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,426,854.00	21,000.00	-98.5%
Equipment		6400	39,398.00	19,000.00	-51.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,743,285.00	40,000.00	-97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	118,722.00	131,184.00	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,722.00	131,184.00	10.5%
TOTAL, EXPENDITURES			14,061,002.00	12,540,953.00	-10.8%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,126,772.00	9,714,474.00	-12.7%
3) Other State Revenue		8300-8599	2,182,651.00	2,104,776.00	-3.6%
4) Other Local Revenue		8600-8799	675,011.00	671,847.00	-0.5%
5) TOTAL, REVENUES			13,984,434.00	12,491,097.00	-10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,525,682.00	7,573,523.00	0.6%
2) Instruction - Related Services	2000-2999		3,056,847.00	3,130,703.00	2.4%
3) Pupil Services	3000-3999		370,129.00	450,444.00	21.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		450,505.00	419,427.00	-6.9%
7) General Administration	7000-7999		118,722.00	131,184.00	10.5%
8) Plant Services	8000-8999		2,518,117.00	814,672.00	-67.6%
9) Other Outgo	9000-9999	Except 7600-7699	21,000.00	21,000.00	0.0%
10) TOTAL, EXPENDITURES			14,061,002.00	12,540,953.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,568.00)	(49,856.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,568.00)	(49,856.00)	-34.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,500.72	82,932.72	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,500.72	82,932.72	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,500.72	82,932.72	-48.0%
2) Ending Balance, June 30 (E + F1e)			82,932.72	33,076.72	-60.1%
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	24,924.66	24,924.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	58,008.06	8,152.06	-85.9%
Reserve for Economic Uncertainties: Child C	0000	9780		*8,152.06*	
Reserve for Economic Uncertainties: Child C	0000	9780	*58,008.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	24,924.66	24,924.66
Total, Restricted Balance		24,924.66	24,924.66

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,573,600.00	8,287,788.00	-3.3%
3) Other State Revenue		8300-8599	665,000.00	659,101.00	-0.9%
4) Other Local Revenue		8600-8799	1,602,500.00	1,573,509.00	-1.8%
5) TOTAL, REVENUES			10,841,100.00	10,520,398.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,781,903.00	3,979,599.00	5.2%
3) Employee Benefits		3000-3999	1,654,681.00	1,840,344.00	11.2%
4) Books and Supplies		4000-4999	4,759,523.00	4,794,600.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	671,402.00	543,100.00	-19.1%
6) Capital Outlay		6000-6999	602,202.00	2,594,773.00	330.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	572,542.00	603,628.00	5.4%
9) TOTAL, EXPENDITURES			12,042,253.00	14,356,044.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,201,153.00)	(3,835,646.00)	219.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,201,153.00)	(3,835,646.00)	219.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,832,165.17	5,631,012.17	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,832,165.17	5,631,012.17	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,832,165.17	5,631,012.17	-17.6%
2) Ending Balance, June 30 (E + F1e)			5,631,012.17	1,795,366.17	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	196,738.30	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	5,434,273.87	1,795,366.17	-67.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,824,888.04		
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	1,092,026.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	196,738.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,113,652.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,113,652.54		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,573,600.00	8,287,788.00	-3.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,573,600.00	8,287,788.00	-3.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	665,000.00	659,101.00	-0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			665,000.00	659,101.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,482,500.00	1,465,609.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	80,000.00	6.7%
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	45,000.00	27,900.00	-38.0%
TOTAL, OTHER LOCAL REVENUE			1,602,500.00	1,573,509.00	-1.8%
TOTAL, REVENUES			10,841,100.00	10,520,398.00	-3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,055,262.00	3,278,909.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	419,361.00	431,676.00	2.9%
Clerical, Technical and Office Salaries		2400	220,730.00	207,464.00	-6.0%
Other Classified Salaries		2900	86,550.00	61,550.00	-28.9%
TOTAL, CLASSIFIED SALARIES			3,781,903.00	3,979,599.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	465,944.00	562,972.00	20.8%
OASDI/Medicare/Alternative		3301-3302	268,425.00	290,114.00	8.1%
Health and Welfare Benefits		3401-3402	801,944.00	870,534.00	8.6%
Unemployment Insurance		3501-3502	1,849.00	1,960.00	6.0%
Workers' Compensation		3601-3602	87,411.00	84,884.00	-2.9%
OPEB, Allocated		3701-3702	595.00	641.00	7.7%
OPEB, Active Employees		3751-3752	28,513.00	29,239.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,654,681.00	1,840,344.00	11.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	517,455.00	491,700.00	-5.0%
Noncapitalized Equipment		4400	104,168.00	100,000.00	-4.0%
Food		4700	4,137,900.00	4,202,900.00	1.6%
TOTAL, BOOKS AND SUPPLIES			4,759,523.00	4,794,600.00	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,200.00	10,200.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,300.00	83,100.00	-16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,590.00	124,800.00	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,000.00	8,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	396,839.00	295,500.00	-25.5%
Communications		5900	21,473.00	18,500.00	-13.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			671,402.00	543,100.00	-19.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	433,714.00	2,294,773.00	429.1%
Equipment		6400	94,388.00	250,000.00	164.9%
Equipment Replacement		6500	74,100.00	50,000.00	-32.5%
TOTAL, CAPITAL OUTLAY			602,202.00	2,594,773.00	330.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	572,542.00	603,628.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			572,542.00	603,628.00	5.4%
TOTAL, EXPENDITURES			12,042,253.00	14,356,044.00	19.2%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,573,600.00	8,287,788.00	-3.3%
3) Other State Revenue		8300-8599	665,000.00	659,101.00	-0.9%
4) Other Local Revenue		8600-8799	1,602,500.00	1,573,509.00	-1.8%
5) TOTAL, REVENUES			10,841,100.00	10,520,398.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,839,759.00	11,060,043.00	2.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		572,542.00	603,628.00	5.4%
8) Plant Services	8000-8999		629,952.00	2,692,373.00	327.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,042,253.00	14,356,044.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,201,153.00)	(3,835,646.00)	219.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,201,153.00)	(3,835,646.00)	219.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,832,165.17	5,631,012.17	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,832,165.17	5,631,012.17	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,832,165.17	5,631,012.17	-17.6%
2) Ending Balance, June 30 (E + F1e)			5,631,012.17	1,795,366.17	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	196,738.30	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	5,434,273.87	1,795,366.17	-67.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,434,273.87	1,795,366.17
Total, Restricted Balance		5,434,273.87	1,795,366.17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,575.00	1,200.00	-23.8%
5) TOTAL, REVENUES			1,575.00	1,200.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	87,601.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	604,118.00	1,268,668.00	110.0%
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			691,719.00	1,268,668.00	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(690,144.00)	(1,267,468.00)	83.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	799,043.00	959,043.00	20.0%
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			799,043.00	959,043.00	20.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,899.00	(308,425.00)	-383.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,662.09	438,561.09	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,662.09	438,561.09	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,662.09	438,561.09	33.0%
2) Ending Balance, June 30 (E + F1e)			438,561.09	130,136.09	-70.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	438,561.09	130,136.09	-70.3%
Deferred Maintenance Projects	0000	9780		*130,136.09*	
Deferred Maintenance Projects	0000	9780	*438,561.09*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(343,947.09)		
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			(343,947.09)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,743.00		
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			10,743.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(354,690.09)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	1,575.00	1,200.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,575.00	1,200.00	-23.8%
TOTAL, REVENUES			1,575.00	1,200.00	-23.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,601.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,601.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
Land Improvements		6170	560,284.00	580,354.00	3.6%
Buildings and Improvements of Buildings		6200	43,834.00	688,314.00	1470.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			604,118.00	1,268,668.00	110.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			691,719.00	1,268,668.00	83.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	799,043.00	959,043.00	20.0%
(a) TOTAL, INTERFUND TRANSFERS IN			799,043.00	959,043.00	20.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			799,043.00	959,043.00	20.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,575.00	1,200.00	-23.8%
5) TOTAL, REVENUES			1,575.00	1,200.00	-23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		691,719.00	1,268,668.00	83.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			691,719.00	1,268,668.00	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(690,144.00)	(1,267,468.00)	83.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	799,043.00	959,043.00	20.0%
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			799,043.00	959,043.00	20.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,899.00	(308,425.00)	-383.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,662.09	438,561.09	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,662.09	438,561.09	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,662.09	438,561.09	33.0%
2) Ending Balance, June 30 (E + F1e)			438,561.09	130,136.09	-70.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	438,561.09	130,136.09	-70.3%
Deferred Maintenance Projects	0000	9780		*130,136.09*	
Deferred Maintenance Projects	0000	9780	*438,561.09*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	85,000.00	13.3%
5) TOTAL, REVENUES			75,000.00	85,000.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	85,000.00	13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	684,748.00	686,611.00	0.3%
b) Transfers Out		7600-7629	782,041.00	786,138.00	0.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(97,293.00)	(99,527.00)	2.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,293.00)	(14,527.00)	-34.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,890,293.06	5,868,000.06	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,890,293.06	5,868,000.06	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,890,293.06	5,868,000.06	-0.4%
2) Ending Balance, June 30 (E + F1e)			5,868,000.06	5,853,473.06	-0.2%
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	5,868,000.06	5,853,473.06	-0.2%
Other-Post Employment Retiree Benefits	0000	9780		*5,853,473.06*	
Other-Post Employment Retiree Benefits	0000	9780	*5,868,000.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,931,516.61		
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	23,515.85		
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			5,955,032.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,955,032.46		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	75,000.00	85,000.00	13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	85,000.00	13.3%
TOTAL, REVENUES			75,000.00	85,000.00	13.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	684,748.00	686,611.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			684,748.00	686,611.00	0.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	782,041.00	786,138.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			782,041.00	786,138.00	0.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(97,293.00)	(99,527.00)	2.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	85,000.00	13.3%
5) TOTAL, REVENUES			75,000.00	85,000.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,000.00	85,000.00	13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	684,748.00	686,611.00	0.3%
b) Transfers Out		7600-7629	782,041.00	786,138.00	0.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(97,293.00)	(99,527.00)	2.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,293.00)	(14,527.00)	-34.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,890,293.06	5,868,000.06	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,890,293.06	5,868,000.06	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,890,293.06	5,868,000.06	-0.4%
2) Ending Balance, June 30 (E + F1e)			5,868,000.06	5,853,473.06	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,868,000.06	5,853,473.06	-0.2%
Other-Post Employment Retiree Benefits	0000	9780		*5,853,473.06*	
Other-Post Employment Retiree Benefits	0000	9780	*5,868,000.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	815,000.00	490,000.00	-39.9%
5) TOTAL, REVENUES			815,000.00	490,000.00	-39.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	347,244.00	358,573.00	3.3%
3) Employee Benefits		3000-3999	127,591.00	141,132.00	10.6%
4) Books and Supplies		4000-4999	3,481,791.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	659,074.00	6,400.00	-99.0%
6) Capital Outlay		6000-6999	22,885,249.00	45,417,808.00	98.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,500,949.00	45,923,913.00	67.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,685,949.00)	(45,433,913.00)	70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	58,545,316.00	10,150,000.00	-82.7%
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			58,545,316.00	10,150,000.00	-82.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,859,367.00	(35,283,913.00)	-210.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,746,919.14	41,606,286.14	326.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,746,919.14	41,606,286.14	326.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,746,919.14	41,606,286.14	326.9%
2) Ending Balance, June 30 (E + F1e)			41,606,286.14	6,322,373.14	-84.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,606,286.14	6,322,373.14	-84.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,649,861.58		
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	262,037.74		
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			57,911,899.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,489,148.49		
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			1,489,148.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			56,422,750.83		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	815,000.00	490,000.00	-39.9%
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			815,000.00	490,000.00	-39.9%
TOTAL, REVENUES			815,000.00	490,000.00	-39.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	255,875.00	265,242.00	3.7%
Clerical, Technical and Office Salaries		2400	91,369.00	93,331.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			347,244.00	358,573.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,039.00	64,765.00	22.1%
OASDI/Medicare/Alternative		3301-3302	26,314.00	27,431.00	4.2%
Health and Welfare Benefits		3401-3402	38,705.00	39,682.00	2.5%
Unemployment Insurance		3501-3502	174.00	179.00	2.9%
Workers' Compensation		3601-3602	8,018.00	7,656.00	-4.5%
OPEB, Allocated		3701-3702	52.00	58.00	11.5%
OPEB, Active Employees		3751-3752	1,289.00	1,361.00	5.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,591.00	141,132.00	10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	175,829.00	0.00	-100.0%
Noncapitalized Equipment		4400	3,305,962.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,481,791.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	659,074.00	6,400.00	-99.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,074.00	6,400.00	-99.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,814,816.00	24,166,514.00	123.5%
Buildings and Improvements of Buildings		6200	12,070,433.00	21,251,294.00	76.1%
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			22,885,249.00	45,417,808.00	98.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,500,949.00	45,923,913.00	67.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	58,545,316.00	10,150,000.00	-82.7%
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			58,545,316.00	10,150,000.00	-82.7%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,545,316.00	10,150,000.00	-82.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	815,000.00	490,000.00	-39.9%
5) TOTAL, REVENUES			815,000.00	490,000.00	-39.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,500,949.00	45,923,913.00	67.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,500,949.00	45,923,913.00	67.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,685,949.00)	(45,433,913.00)	70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	58,545,316.00	10,150,000.00	-82.7%
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			58,545,316.00	10,150,000.00	-82.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,859,367.00	(35,283,913.00)	-210.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,746,919.14	41,606,286.14	326.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,746,919.14	41,606,286.14	326.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,746,919.14	41,606,286.14	326.9%
2) Ending Balance, June 30 (E + F1e)			41,606,286.14	6,322,373.14	-84.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,606,286.14	6,322,373.14	-84.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	41,606,286.14	6,322,373.14
Total, Restricted Balance		41,606,286.14	6,322,373.14

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	135,000.00	-2.9%
5) TOTAL, REVENUES			139,000.00	135,000.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	260,312.00	186,816.00	-28.2%
6) Capital Outlay		6000-6999	698,266.00	190,000.00	-72.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			958,578.00	376,816.00	-60.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(819,578.00)	(241,816.00)	-70.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(819,578.00)	(241,816.00)	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,091,254.10	271,676.10	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,091,254.10	271,676.10	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,091,254.10	271,676.10	-75.1%
2) Ending Balance, June 30 (E + F1e)			271,676.10	29,860.10	-89.0%
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	271,676.10	29,860.10	-89.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	530,202.26		
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	3,880.19		
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			534,082.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	601.22		
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			601.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			533,481.23		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	10,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	125,000.00	125,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,000.00	135,000.00	-2.9%
TOTAL, REVENUES			139,000.00	135,000.00	-2.9%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,988.00	179,316.00	-8.0%
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	65,324.00	7,500.00	-88.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,312.00	186,816.00	-28.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	698,266.00	190,000.00	-72.8%
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			698,266.00	190,000.00	-72.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			958,578.00	376,816.00	-60.7%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	135,000.00	-2.9%
5) TOTAL, REVENUES			139,000.00	135,000.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		56,500.00	7,500.00	-86.7%
8) Plant Services	8000-8999		902,078.00	369,316.00	-59.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			958,578.00	376,816.00	-60.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(819,578.00)	(241,816.00)	-70.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(819,578.00)	(241,816.00)	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,091,254.10	271,676.10	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,091,254.10	271,676.10	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,091,254.10	271,676.10	-75.1%
2) Ending Balance, June 30 (E + F1e)			271,676.10	29,860.10	-89.0%
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	271,676.10	29,860.10	-89.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	271,676.10	29,860.10
Total, Restricted Balance		271,676.10	29,860.10

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,566,158.00	2,007,658.00	-21.8%
5) TOTAL, REVENUES			2,566,158.00	2,007,658.00	-21.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,527.00	71,619.00	4.5%
3) Employee Benefits		3000-3999	25,107.00	27,948.00	11.3%
4) Books and Supplies		4000-4999	820,493.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	328,750.00	2,100.00	-99.4%
6) Capital Outlay		6000-6999	2,550,884.00	2,774,258.00	8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,793,761.00	2,875,925.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,227,603.00)	(868,267.00)	-29.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	200,000.00	-50.0%
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			400,000.00	200,000.00	-50.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(827,603.00)	(668,267.00)	-19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,308,673.29	10,481,070.29	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,308,673.29	10,481,070.29	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,308,673.29	10,481,070.29	-7.3%
2) Ending Balance, June 30 (E + F1e)			10,481,070.29	9,812,803.29	-6.4%
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	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,481,070.29	9,812,803.29	-6.4%
Capital Improvement/Facilities Projects	0000	9780		*9,812,803.29*	
Capital Improvement/Facilities Projects	0000	9780	*10,481,070.29*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,000,913.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,251,383.47		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	97,624.65		
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			10,349,921.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,409.20		
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			13,409.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,336,512.68		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	700,000.00	350,000.00	-50.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,695,604.00	1,473,658.00	-13.1%
Interest		8660	170,554.00	184,000.00	7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,566,158.00	2,007,658.00	-21.8%
TOTAL, REVENUES			2,566,158.00	2,007,658.00	-21.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,630.00	24,418.00	3.3%
Clerical, Technical and Office Salaries		2400	44,897.00	47,201.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,527.00	71,619.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,574.00	12,936.00	22.3%
OASDI/Medicare/Alternative		3301-3302	5,196.00	5,478.00	5.4%
Health and Welfare Benefits		3401-3402	7,374.00	7,603.00	3.1%
Unemployment Insurance		3501-3502	34.00	36.00	5.9%
Workers' Compensation		3601-3602	1,580.00	1,529.00	-3.2%
OPEB, Allocated		3701-3702	10.00	12.00	20.0%
OPEB, Active Employees		3751-3752	339.00	354.00	4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,107.00	27,948.00	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	557,887.00	0.00	-100.0%
Noncapitalized Equipment		4400	262,606.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			820,493.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,187.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	265,563.00	2,100.00	-99.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			328,750.00	2,100.00	-99.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	965,275.00	1,148,268.00	19.0%
Buildings and Improvements of Buildings		6200	1,219,009.00	1,625,990.00	33.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	288,279.00	0.00	-100.0%
Equipment Replacement		6500	78,321.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,550,884.00	2,774,258.00	8.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,793,761.00	2,875,925.00	-24.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	400,000.00	200,000.00	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	200,000.00	-50.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	200,000.00	-50.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,566,158.00	2,007,658.00	-21.8%
5) TOTAL, REVENUES			2,566,158.00	2,007,658.00	-21.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,793,761.00	2,875,925.00	-24.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,793,761.00	2,875,925.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,227,603.00)	(868,267.00)	-29.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	200,000.00	-50.0%
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			400,000.00	200,000.00	-50.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(827,603.00)	(668,267.00)	-19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,308,673.29	10,481,070.29	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,308,673.29	10,481,070.29	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,308,673.29	10,481,070.29	-7.3%
2) Ending Balance, June 30 (E + F1e)			10,481,070.29	9,812,803.29	-6.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,481,070.29	9,812,803.29	-6.4%
Capital Improvement/Facilities Projects	0000	9780		*9,812,803.29*	
Capital Improvement/Facilities Projects	0000	9780	*10,481,070.29*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,568,903.00	15,568,903.00	0.0%
5) TOTAL, REVENUES			15,568,903.00	15,568,903.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,851,541.00	15,851,541.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,638.00)	(282,638.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,638.00)	(282,638.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,683,657.00	16,401,019.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,683,657.00	16,401,019.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,683,657.00	16,401,019.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			16,401,019.00	16,118,381.00	-1.7%
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	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	16,401,019.00	16,118,381.00	-1.7%
Restricted for Bond Financing	0000	9780		*16,118,381.00*	
Restricted for Bond Financing	0000	9780	*16,401,019.00*		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,683,657.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,683,657.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,683,657.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	15,039,628.00	15,039,628.00	0.0%
Unsecured Roll		8612	331,340.00	331,340.00	0.0%
Prior Years' Taxes		8613	66,777.00	66,777.00	0.0%
Supplemental Taxes		8614	120,020.00	120,020.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,138.00	11,138.00	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			15,568,903.00	15,568,903.00	0.0%
TOTAL, REVENUES			15,568,903.00	15,568,903.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,244,088.00	13,244,088.00	0.0%
Bond Interest and Other Service Charges		7434	2,607,453.00	2,607,453.00	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)			15,851,541.00	15,851,541.00	0.0%
TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,568,903.00	15,568,903.00	0.0%
5) TOTAL, REVENUES			15,568,903.00	15,568,903.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,851,541.00	15,851,541.00	0.0%
10) TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(282,638.00)	(282,638.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,638.00)	(282,638.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,683,657.00	16,401,019.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,683,657.00	16,401,019.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,683,657.00	16,401,019.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			16,401,019.00	16,118,381.00	-1.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,401,019.00	16,118,381.00	-1.7%
Restricted for Bond Financing	0000	9780		*16,118,381.00*	
Restricted for Bond Financing	0000	9780	*16,401,019.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925,166.00	1,000,822.00	8.2%
5) TOTAL, REVENUES			925,166.00	1,000,822.00	8.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	13,434.00	New
2) Classified Salaries		2000-2999	457,249.00	488,730.00	6.9%
3) Employee Benefits		3000-3999	201,094.00	217,017.00	7.9%
4) Books and Supplies		4000-4999	72,917.00	67,500.00	-7.4%
5) Services and Other Operating Expenses		5000-5999	42,953.00	42,970.00	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			774,213.00	829,651.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,953.00	171,171.00	13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	240,000.00	200.0%
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			(80,000.00)	(240,000.00)	200.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70,953.00	(68,829.00)	-197.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	47,517.09	118,470.09	149.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,517.09	118,470.09	149.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,517.09	118,470.09	149.3%
2) Ending Net Position, June 30 (E + F1e)			118,470.09	49,641.09	-58.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	118,470.09	49,641.09	-58.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	628,603.45		
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	2,249.34		
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			630,852.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	142,518.00		
2) TOTAL, DEFERRED OUTFLOWS			142,518.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	449,702.00		
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			449,702.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	22,112.00		
2) TOTAL, DEFERRED INFLOWS			22,112.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			301,556.79		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,661.00	7,000.00	91.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	909,505.00	974,437.00	7.1%
Other Local Revenue					
All Other Local Revenue		8699	12,000.00	19,385.00	61.5%
TOTAL, OTHER LOCAL REVENUE			925,166.00	1,000,822.00	8.2%
TOTAL, REVENUES			925,166.00	1,000,822.00	8.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	13,434.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	13,434.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,462.00	101,100.00	1.6%
Clerical, Technical and Office Salaries		2400	19,466.00	21,662.00	11.3%
Other Classified Salaries		2900	338,321.00	365,968.00	8.2%
TOTAL, CLASSIFIED SALARIES			457,249.00	488,730.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	2,187.00	New
PERS		3201-3202	54,371.00	69,965.00	28.7%
OASDI/Medicare/Alternative		3301-3302	32,442.00	36,100.00	11.3%
Health and Welfare Benefits		3401-3402	100,909.00	95,204.00	-5.7%
Unemployment Insurance		3501-3502	228.00	251.00	10.1%
Workers' Compensation		3601-3602	10,593.00	10,721.00	1.2%
OPEB, Allocated		3701-3702	74.00	81.00	9.5%
OPEB, Active Employees		3751-3752	2,477.00	2,508.00	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			201,094.00	217,017.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,039.00	60,000.00	1.6%
Noncapitalized Equipment		4400	13,878.00	7,500.00	-46.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,917.00	67,500.00	-7.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	466.00	465.00	-0.2%
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	4,966.00	4,975.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,223.00	8,200.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	20,458.00	20,500.00	0.2%
Communications		5900	8,840.00	8,830.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			42,953.00	42,970.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			774,213.00	829,651.00	7.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	80,000.00	240,000.00	200.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	240,000.00	200.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(240,000.00)	200.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925,166.00	1,000,822.00	8.2%
5) TOTAL, REVENUES			925,166.00	1,000,822.00	8.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		774,213.00	829,651.00	7.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			774,213.00	829,651.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			150,953.00	171,171.00	13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	240,000.00	200.0%
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			(80,000.00)	(240,000.00)	200.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70,953.00	(68,829.00)	-197.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	47,517.09	118,470.09	149.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,517.09	118,470.09	149.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,517.09	118,470.09	149.3%
2) Ending Net Position, June 30 (E + F1e)			118,470.09	49,641.09	-58.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	118,470.09	49,641.09	-58.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	118,470.09	49,641.09
Total, Restricted Net Position		118,470.09	49,641.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,910,556.00	32,872,291.00	3.0%
5) TOTAL, REVENUES			31,910,556.00	32,872,291.00	3.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,008.00	155,862.00	0.6%
3) Employee Benefits		3000-3999	59,105.00	63,999.00	8.3%
4) Books and Supplies		4000-4999	21,268.00	21,268.00	0.0%
5) Services and Other Operating Expenses		5000-5999	31,053,049.00	31,836,448.00	2.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			31,288,430.00	32,077,577.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			622,126.00	794,714.00	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			622,126.00	794,714.00	27.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,642,795.75	9,264,921.75	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,642,795.75	9,264,921.75	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,642,795.75	9,264,921.75	7.2%
2) Ending Net Position, June 30 (E + F1e)			9,264,921.75	10,059,635.75	8.6%
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	9,264,921.75	10,059,635.75	8.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,979,767.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	275,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103,345.88		
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			32,358,113.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	11,375,669.99		
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			11,375,669.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			20,982,443.27		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	269,965.00	357,500.00	32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	30,418,104.00	31,292,304.00	2.9%
All Other Fees and Contracts		8689	1,222,487.00	1,222,487.00	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			31,910,556.00	32,872,291.00	3.0%
TOTAL, REVENUES			31,910,556.00	32,872,291.00	3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	114,017.00	114,390.00	0.3%
Clerical, Technical and Office Salaries		2400	40,991.00	41,472.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,008.00	155,862.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,075.00	28,152.00	16.9%
OASDI/Medicare/Alternative		3301-3302	10,584.00	11,924.00	12.7%
Health and Welfare Benefits		3401-3402	20,173.00	19,875.00	-1.5%
Unemployment Insurance		3501-3502	77.00	78.00	1.3%
Workers' Compensation		3601-3602	3,576.00	3,328.00	-6.9%
OPEB, Allocated		3701-3702	24.00	25.00	4.2%
OPEB, Active Employees		3751-3752	596.00	617.00	3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,105.00	63,999.00	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,268.00	21,268.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,268.00	21,268.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,505,000.00	1,275,000.00	-15.3%
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	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,547,049.00	30,560,448.00	3.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			31,053,049.00	31,836,448.00	2.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			31,288,430.00	32,077,577.00	2.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,910,556.00	32,872,291.00	3.0%
5) TOTAL, REVENUES			31,910,556.00	32,872,291.00	3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		31,288,430.00	32,077,577.00	2.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			31,288,430.00	32,077,577.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			622,126.00	794,714.00	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			622,126.00	794,714.00	27.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,642,795.75	9,264,921.75	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,642,795.75	9,264,921.75	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,642,795.75	9,264,921.75	7.2%
2) Ending Net Position, June 30 (E + F1e)			9,264,921.75	10,059,635.75	8.6%
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	9,264,921.75	10,059,635.75	8.6%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	166.00	0.00	-100.0%
5) TOTAL, REVENUES			166.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	0.00	-100.0%
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			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(334.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,713.58	15,379.58	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,713.58	15,379.58	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,713.58	15,379.58	-2.1%
2) Ending Net Position, June 30 (E + F1e)			15,379.58	15,379.58	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,379.58	15,379.58	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(31,597.09)		
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			(31,597.09)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(31,597.09)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	166.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166.00	0.00	-100.0%
TOTAL, REVENUES			166.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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		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	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			500.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	166.00	0.00	-100.0%
5) TOTAL, REVENUES			166.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		500.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(334.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(334.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,713.58	15,379.58	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,713.58	15,379.58	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,713.58	15,379.58	-2.1%
2) Ending Net Position, June 30 (E + F1e)			15,379.58	15,379.58	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,379.58	15,379.58	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	15,379.58	15,379.58
Total, Restricted Net Position		15,379.58	15,379.58

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,142.55	17,088.98	17,592.04	16,805.52	16,746.85	17,142.67
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,142.55	17,088.98	17,592.04	16,805.52	16,746.85	17,142.67
5. District Funded County Program ADA						
a. County Community Schools	21.63	21.63	21.63	21.63	21.63	21.63
b. Special Education-Special Day Class	13.70	13.70	13.70	13.70	13.70	13.70
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.24	1.24	1.24	1.24	1.24	1.24
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1.07	1.07	1.07	1.07	1.07	1.07
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	37.64	37.64	37.64	37.64	37.64	37.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,180.19	17,126.62	17,629.68	16,843.16	16,784.49	17,180.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			41,255,750.68	44,365,196.53	38,212,935.96	39,605,996.26	34,433,386.83	31,594,691.99	42,632,815.43	39,871,411.50
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,491,495.00	6,491,495.00	16,799,977.00	11,684,691.00	11,684,691.00	16,799,977.00	11,684,691.00	11,684,691.00
Property Taxes	8020-8079		460,635.83	618,349.24	0.00	0.00	618,349.24	8,038,540.00	2,473,396.96	1,855,047.72
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,320,994.72	118,369.50	10,414.80	74,940.17	954,786.40	0.00
Other State Revenue	8300-8599		438,437.00	4,015,252.00	1,398,342.87	789,186.00	2,734,934.85	4,009,476.40	789,990.44	1,273,678.85
Other Local Revenue	8600-8799		17,468.14	131,668.34	60,349.24	84,293.81	186,119.20	260,299.25	37,744.82	159,545.99
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,408,035.97	11,256,764.58	19,579,663.83	12,676,540.31	15,234,509.09	29,183,232.82	15,940,609.62	14,972,963.56
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		940,192.14	8,393,173.56	8,598,840.59	8,667,396.27	8,657,602.60	8,569,459.59	8,579,253.26	8,559,665.92
Classified Salaries	2000-2999		1,651,974.54	2,587,708.37	3,334,755.13	3,407,919.50	3,442,576.31	3,419,471.77	3,296,247.56	3,438,725.55
Employee Benefits	3000-3999		654,352.24	2,341,760.29	4,270,072.65	4,264,281.92	4,229,537.56	4,420,631.57	4,362,724.30	4,374,305.75
Books and Supplies	4000-4999		93,390.01	1,463,110.10	1,672,530.12	1,007,480.07	535,813.37	878,276.69	355,636.69	411,293.36
Services	5000-5999		436,217.05	1,417,281.07	1,317,137.86	1,581,923.30	1,222,086.67	794,356.34	1,491,964.15	1,028,589.62
Capital Outlay	6000-6599		8,387.42	23,065.41	529,339.42	240,905.35	203,627.93	43,567.99	49,625.57	44,033.96
Other Outgo	7000-7499		0.00	(3,894.50)	13,443.36	37,120.99	60,914.67	36,409.57	102,688.37	(9,410.09)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,784,513.40	16,222,204.30	19,736,119.13	19,207,027.40	18,352,159.11	18,162,173.52	18,238,139.90	17,847,204.07
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	(24,424.57)	(43,025.58)	67,450.15	(24,454.31)	(17,970.80)	42,425.11	(53,642.22)	27,507.86
Accounts Receivable	9200-9299	4,256,450.05	1,495,584.16	847,556.45	1,915,660.06	865,289.36	781,210.48	(16,334.83)	42,641.61	384,945.82
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	160,697.12	13,977.74	13,933.33	2,588.89	(10,828.64)	15,822.76	(27,689.49)	19,805.47	5,512.69
Prepaid Expenditures	9330	0.00	12,682.28	12,533.37	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,542,147.17	1,497,819.61	830,997.57	1,985,699.10	830,006.41	779,062.44	(1,599.21)	8,804.86	417,966.37
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	4,916,688.10	2,011,896.33	17,818.42	436,183.50	(527,871.25)	500,107.26	(18,663.35)	472,678.51	71,225.06
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,916,688.10	2,011,896.33	2,017,818.42	436,183.50	(527,871.25)	500,107.26	(18,663.35)	472,678.51	71,225.06
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(2,374,540.93)	(514,076.72)	(1,186,820.85)	1,549,515.60	1,357,877.66	278,955.18	17,064.14	(463,873.65)	346,741.31
E. NET INCREASE/DECREASE (B - C + D)			3,109,445.85	(6,152,260.57)	1,393,060.30	(5,172,609.43)	(2,838,694.84)	11,038,123.44	(2,761,403.93)	(2,527,499.20)
F. ENDING CASH (A + E)			44,365,196.53	38,212,935.96	39,605,996.26	34,433,386.83	31,594,691.99	42,632,815.43	39,871,411.50	37,343,912.30
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		37,343,912.30	37,786,303.60	37,471,436.96	34,304,097.60				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,799,978.00	11,684,691.00	11,684,691.00	16,799,974.00	0.00	0.00	150,291,042.00	150,291,042.00
Property Taxes	8020-8079	0.00	4,946,793.92	7,729,365.50	4,176,983.59	0.00	0.00	30,917,462.00	30,917,462.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	1,437,287.48	127,169.61	1,582,489.89	347,981.40	4,601,170.03	0.00	10,575,604.00	10,575,604.00
Other State Revenue	8300-8599	2,089,568.97	3,024,513.00	2,774,597.53	9,599,226.56	1,485,235.53	0.00	34,422,440.00	34,422,440.00
Other Local Revenue	8600-8799	53,486.11	238,394.88	44,691.49	95,366.12	285,211.61	0.00	1,654,639.00	1,654,639.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	866,138.00	0.00	0.00	866,138.00	866,138.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		20,380,320.56	20,021,562.41	23,815,835.41	31,885,669.67	6,371,617.17	0.00	228,727,325.00	228,727,325.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,234,383.16	8,730,793.65	9,261,034.18	9,014,598.49	1,730,287.59	0.00	97,936,681.00	97,936,681.00
Classified Salaries	2000-2999	3,604,308.08	3,747,085.25	3,303,949.08	2,282,515.17	990,328.69	0.00	38,507,565.00	38,507,565.00
Employee Benefits	3000-3999	4,825,982.52	5,147,957.01	10,662,928.79	6,716,841.25	1,635,902.15	0.00	57,907,278.00	57,907,278.00
Books and Supplies	4000-4999	498,080.04	732,026.72	1,154,640.08	490,533.37	140,523.38	0.00	9,433,334.00	9,433,334.00
Services	5000-5999	1,111,759.40	1,218,691.99	1,556,463.16	1,561,555.19	2,235,400.20	0.00	16,973,426.00	16,973,426.00
Capital Outlay	6000-6599	35,646.54	2,562.82	(36,345.49)	468,252.35	717,169.73	0.00	2,329,839.00	2,329,839.00
Other Outgo	7000-7499	112,298.69	169,673.69	24,059.09	(347,298.89)	325,855.05	0.00	521,860.00	521,860.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,961,244.00	0.00	0.00	2,961,244.00	2,961,244.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		18,422,458.43	19,748,791.13	25,926,728.89	23,148,240.93	7,775,466.79	0.00	226,571,227.00	226,571,227.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	(4,494.16)	(21,787.74)	(4,291.78)	56,708.04	0.00	0.00	0.00	
Accounts Receivable	9200-9299	43,555.14	66,657.36	18,516.94	(6,500,000.00)	0.00	0.00	(54,717.45)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(6,826.56)	6,636.35	(30,700.42)	(69,517.44)	0.00	0.00	(67,285.32)	
Prepaid Expenditures	9330	0.00	0.00	0.00	(25,215.65)	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		32,234.42	51,505.97	(16,475.26)	(6,538,025.05)	0.00	0.00	(122,002.77)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,547,705.25	639,143.89	1,039,970.62	(6,770,030.58)	0.00	0.00	(579,836.34)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	(2,000,000.00)	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,547,705.25	639,143.89	1,039,970.62	(8,770,030.58)	0.00	0.00	(579,836.34)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(1,515,470.83)	(587,637.92)	(1,056,445.88)	2,232,005.53	0.00	0.00	457,833.57	
E. NET INCREASE/DECREASE (B - C + D)		442,391.30	(314,866.64)	(3,167,339.36)	10,969,434.27	(1,403,849.62)	0.00	2,613,931.57	2,156,098.00
F. ENDING CASH (A + E)		37,786,303.60	37,471,436.96	34,304,097.60	45,273,531.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,869,682.25	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			45,273,531.87	47,582,222.05	38,052,608.11	38,936,219.54	33,402,069.99	30,495,807.09	41,459,808.07	38,007,682.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,594,044.00	6,594,044.00	16,884,000.00	11,869,279.00	11,869,279.00	16,884,000.00	11,869,279.00	11,869,279.00
Property Taxes	8020-8079		460,635.83	618,349.24	0.00	0.00	618,349.24	8,038,540.00	2,473,396.96	1,855,047.72
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,320,994.72	118,369.50	10,414.80	74,940.17	954,786.40	0.00
Other State Revenue	8300-8599		438,437.00	3,699,672.21	1,398,342.87	789,186.00	2,734,934.85	3,415,082.00	789,990.44	105,756.04
Other Local Revenue	8600-8799		17,468.14	131,668.34	60,349.24	84,293.81	186,119.20	260,299.25	37,744.82	159,545.99
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,510,584.97	11,043,733.79	19,663,686.83	12,861,128.31	15,419,097.09	28,672,861.42	16,125,197.62	13,989,628.75
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,006,778.48	8,488,524.48	8,735,283.91	8,853,728.44	8,824,117.31	8,715,543.16	8,715,543.16	8,715,543.16
Classified Salaries	2000-2999		1,734,526.83	3,303,501.63	3,360,887.17	3,453,601.30	3,476,779.83	3,442,012.03	3,295,214.66	3,538,589.25
Employee Benefits	3000-3999		690,438.31	4,560,120.80	4,558,114.83	4,552,004.76	4,466,463.73	4,661,986.08	4,637,545.79	4,674,206.23
Books and Supplies	4000-4999		98,982.34	1,332,906.27	1,847,111.15	753,272.39	435,354.53	309,529.52	335,533.36	322,950.86
Services	5000-5999		407,240.53	1,365,745.67	1,307,804.95	1,638,894.81	1,231,654.28	769,783.92	1,652,138.40	875,732.68
Capital Outlay	6000-6599		4,013.71	13,379.03	759,037.20	332,468.99	251,079.87	21,406.45	23,859.28	14,047.99
Other Outgo	7000-7499		0.00	(5,878.50)	3,111.04	7,990.77	25,019.73	12,830.01	111,457.46	(40,657.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,941,980.20	19,058,299.38	20,571,350.25	19,591,961.46	18,710,469.28	17,933,091.17	18,771,292.11	18,100,413.17
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	(12,212.29)	(88,962.94)	101,175.22	(36,681.47)	(26,956.20)	63,637.66	(80,463.33)	41,221.92
Accounts Receivable	9200-9299	4,311,167.50	801,208.78	861,955.90	2,107,081.37	537,082.82	912,871.09	(46,221.68)	70,392.11	484,641.67
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	227,982.44	13,716.67	18,099.11	(2,263.74)	17,880.75	17,880.75	(31,186.95)	14,390.54	(4,273.01)
Prepaid Expenditures	9330	0.00	6,346.14	18,800.35	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,664,149.94	809,059.30	809,892.42	2,205,992.85	518,282.10	903,795.64	(13,770.97)	4,319.32	521,590.58
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,496,524.44	2,068,973.89	324,940.77	414,718.00	(678,401.50)	518,686.35	(238,001.70)	810,350.73	(95,477.04)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,496,524.44	2,068,973.89	2,324,940.77	414,718.00	(678,401.50)	518,686.35	(238,001.70)	810,350.73	(95,477.04)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,832,374.50)	(1,259,914.59)	(1,515,048.35)	1,791,274.85	1,196,683.60	385,109.29	224,230.73	(806,031.41)	617,067.62
E. NET INCREASE/DECREASE (B - C + D)			2,308,690.18	(9,529,613.94)	883,611.43	(5,534,149.55)	(2,906,262.90)	10,964,000.98	(3,452,125.90)	(3,493,716.80)
F. ENDING CASH (A + E)			47,582,222.05	38,052,608.11	38,936,219.54	33,402,069.99	30,495,807.09	41,459,808.07	38,007,682.17	34,513,965.37
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		34,513,965.37	32,638,345.80	29,401,178.22	25,912,761.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,884,000.00	11,869,279.00	11,869,279.00	16,884,000.00	0.00	0.00	151,939,762.00	151,939,762.00
Property Taxes	8020-8079	0.00	4,946,793.92	7,729,365.50	4,176,983.59	0.00	0.00	30,917,462.00	30,917,462.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	1,437,287.48	127,169.61	1,582,489.89	347,981.40	4,601,170.03	0.00	10,575,604.00	10,575,604.00
Other State Revenue	8300-8599	1,163,316.44	917,268.12	1,692,096.64	9,599,226.56	1,715,707.83	0.00	28,459,017.00	28,459,017.00
Other Local Revenue	8600-8799	53,486.11	238,394.88	44,691.49	95,366.12	236,589.61	0.00	1,606,017.00	1,606,017.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	866,138.00	0.00	0.00	866,138.00	866,138.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		19,538,090.03	18,098,905.53	22,917,922.52	31,969,695.67	6,553,467.47	0.00	224,364,000.00	224,364,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,574,265.98	9,139,969.38	9,031,395.23	7,984,477.31	918,603.00	111,614.00	98,815,387.00	98,815,387.00
Classified Salaries	2000-2999	3,538,589.25	3,928,761.21	3,364,750.26	1,305,538.99	888,134.59	42,413.00	38,673,300.00	38,673,300.00
Employee Benefits	3000-3999	4,912,499.09	5,437,965.42	10,535,772.68	6,235,248.49	1,178,368.79	69,201.00	61,169,936.00	61,169,936.00
Books and Supplies	4000-4999	426,127.37	687,843.39	1,002,405.91	426,127.37	410,189.54	0.00	8,388,334.00	8,388,334.00
Services	5000-5999	1,104,184.68	1,269,729.61	1,463,417.18	1,580,954.08	1,887,212.21	0.00	16,554,493.00	16,554,493.00
Capital Outlay	6000-6599	17,169.76	4,236.69	(12,487.10)	427,870.88	373,756.25	0.00	2,229,839.00	2,229,839.00
Other Outgo	7000-7499	62,034.01	160,525.25	30,836.70	(197,026.30)	351,616.83	0.00	521,860.00	521,860.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,685,654.00	0.00	0.00	1,685,654.00	1,685,654.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,634,870.14	20,629,030.95	25,416,090.86	19,448,844.82	6,007,881.21	223,228.00	228,038,803.00	228,038,803.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	23,927.15	(35,811.11)	23,016.50	28,108.89	0.00	0.00	0.00	
Accounts Receivable	9200-9299	80,958.96	(27,292.32)	69,432.68	(6,500,000.00)	0.00	0.00	(647,888.62)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	14,315.02	(3,837.80)	(36,255.55)	(94,731.04)	0.00	0.00	(76,265.25)	
Prepaid Expenditures	9330	0.00	0.00	0.00	(25,146.49)	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		119,201.13	(66,941.23)	56,193.63	(6,591,768.64)	0.00	0.00	(724,153.87)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,898,040.59	640,100.93	1,046,441.55	(6,713,630.31)	0.00	0.00	(3,257.74)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,898,040.59	640,100.93	1,046,441.55	(8,713,630.31)	0.00	0.00	(3,257.74)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,778,839.46)	(707,042.16)	(990,247.92)	2,121,861.67	0.00	0.00	(720,896.13)	
E. NET INCREASE/DECREASE (B - C + D)		(1,875,619.57)	(3,237,167.58)	(3,488,416.26)	14,642,712.52	545,586.26	(223,228.00)	(4,395,699.13)	(3,674,803.00)
F. ENDING CASH (A + E)		32,638,345.80	29,401,178.22	25,912,761.96	40,555,474.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,877,832.74	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	181,208,504.00	0.91%	182,857,224.00	0.83%	184,376,735.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,166,314.00	-65.06%	3,202,891.00	-2.03%	3,137,901.00
4. Other Local Revenues	8600-8799	1,164,425.00	-4.18%	1,115,803.00	-8.75%	1,018,203.00
5. Other Financing Sources						
a. Transfers In	8900-8929	866,138.00	0.00%	866,138.00	0.00%	866,138.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(29,228,500.00)	0.38%	(29,340,037.00)	0.38%	(29,451,574.00)
6. Total (Sum lines A1 thru A5c)		163,176,881.00	-2.74%	158,702,019.00	0.78%	159,947,403.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				78,899,426.00		79,666,518.00
b. Step & Column Adjustment				759,474.00		770,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,618.00		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,899,426.00	0.97%	79,666,518.00	0.24%	79,861,351.00
2. Classified Salaries						
a. Base Salaries				26,051,422.00		26,174,744.00
b. Step & Column Adjustment				123,322.00		125,172.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,051,422.00	0.47%	26,174,744.00	0.48%	26,299,916.00
3. Employee Benefits	3000-3999	38,356,312.00	7.81%	41,351,666.00	5.12%	43,468,996.00
4. Books and Supplies	4000-4999	5,240,768.00	-12.21%	4,600,768.00	0.00%	4,600,768.00
5. Services and Other Operating Expenditures	5000-5999	11,106,052.00	-1.90%	10,895,399.00	4.94%	11,433,611.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,224.00	0.00%	230,224.00	0.00%	230,224.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,987,471.00)	-1.06%	(1,966,495.00)	0.00%	(1,966,495.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,461,244.00	-51.83%	1,185,654.00	0.00%	1,185,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				223,228.00		841,367.00
11. Total (Sum lines B1 thru B10)		160,367,977.00	1.25%	162,371,706.00	2.21%	165,965,392.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,808,904.00		(3,669,687.00)		(6,017,989.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,221,615.39		38,030,519.39		34,360,832.39
2. Ending Fund Balance (Sum lines C and D1)		38,030,519.39		34,360,832.39		28,342,843.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	119,572.46		119,572.46		119,572.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,797,137.00		6,841,164.00		6,952,668.00
2. Unassigned/Unappropriated	9790	30,718,809.93		27,005,095.93		20,875,602.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,030,519.39		34,360,832.39		28,342,843.39

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,797,137.00		6,841,164.00		6,952,668.00
c. Unassigned/Unappropriated	9790	30,718,809.93		27,005,095.93		20,875,602.93
(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)		37,515,946.93		33,846,259.93		27,828,270.93

F. ASSUMPTIONS

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

See attached assumptions

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,575,604.00	0.00%	10,575,604.00	0.00%	10,575,604.00
3. Other State Revenues	8300-8599	25,256,126.00	0.00%	25,256,126.00	0.00%	25,256,126.00
4. Other Local Revenues	8600-8799	490,214.00	0.00%	490,214.00	0.00%	490,214.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	29,228,500.00	0.38%	29,340,037.00	0.38%	29,451,574.00
6. Total (Sum lines A1 thru A5c)		65,550,444.00	0.17%	65,661,981.00	0.17%	65,773,518.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,037,255.00		19,037,255.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,037,255.00	0.00%	19,037,255.00	0.00%	19,037,255.00
2. Classified Salaries						
a. Base Salaries				12,456,143.00		12,456,143.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,456,143.00	0.00%	12,456,143.00	0.00%	12,456,143.00
3. Employee Benefits	3000-3999	19,550,966.00	1.01%	19,749,069.00	1.00%	19,947,172.00
4. Books and Supplies	4000-4999	4,192,566.00	-9.66%	3,787,566.00	-0.66%	3,762,566.00
5. Services and Other Operating Expenditures	5000-5999	5,867,374.00	-3.55%	5,659,094.00	-0.88%	5,609,094.00
6. Capital Outlay	6000-6999	2,319,839.00	-4.31%	2,219,839.00	0.00%	2,219,839.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,026,448.00	0.00%	1,026,448.00	0.00%	1,026,448.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,252,659.00	-1.67%	1,231,683.00	0.00%	1,231,683.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,203,250.00	-0.81%	65,667,097.00	0.19%	65,790,200.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(652,806.00)		(5,116.00)		(16,682.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		875,455.03		222,649.03		217,533.03
2. Ending Fund Balance (Sum lines C and D1)		222,649.03		217,533.03		200,851.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	222,649.53		217,533.03		200,851.03
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	(0.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222,649.03		217,533.03		200,851.03

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

F. ASSUMPTIONS

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	181,208,504.00	0.91%	182,857,224.00	0.83%	184,376,735.00
2. Federal Revenues	8100-8299	10,575,604.00	0.00%	10,575,604.00	0.00%	10,575,604.00
3. Other State Revenues	8300-8599	34,422,440.00	-17.32%	28,459,017.00	-0.23%	28,394,027.00
4. Other Local Revenues	8600-8799	1,654,639.00	-2.94%	1,606,017.00	-6.08%	1,508,417.00
5. Other Financing Sources						
a. Transfers In	8900-8929	866,138.00	0.00%	866,138.00	0.00%	866,138.00
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)		228,727,325.00	-1.91%	224,364,000.00	0.60%	225,720,921.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,936,681.00		98,703,773.00
b. Step & Column Adjustment				759,474.00		770,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,618.00		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,936,681.00	0.78%	98,703,773.00	0.20%	98,898,606.00
2. Classified Salaries						
a. Base Salaries				38,507,565.00		38,630,887.00
b. Step & Column Adjustment				123,322.00		125,172.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,507,565.00	0.32%	38,630,887.00	0.32%	38,756,059.00
3. Employee Benefits	3000-3999	57,907,278.00	5.51%	61,100,735.00	3.79%	63,416,168.00
4. Books and Supplies	4000-4999	9,433,334.00	-11.08%	8,388,334.00	-0.30%	8,363,334.00
5. Services and Other Operating Expenditures	5000-5999	16,973,426.00	-2.47%	16,554,493.00	2.95%	17,042,705.00
6. Capital Outlay	6000-6999	2,329,839.00	-4.29%	2,229,839.00	0.00%	2,229,839.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,256,672.00	0.00%	1,256,672.00	0.00%	1,256,672.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(734,812.00)	0.00%	(734,812.00)	0.00%	(734,812.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,961,244.00	-43.08%	1,685,654.00	0.00%	1,685,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				223,228.00		841,367.00
11. Total (Sum lines B1 thru B10)		226,571,227.00	0.65%	228,038,803.00	1.63%	231,755,592.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,156,098.00		(3,674,803.00)		(6,034,671.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,097,070.42		38,253,168.42		34,578,365.42
2. Ending Fund Balance (Sum lines C and D1)		38,253,168.42		34,578,365.42		28,543,694.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740	222,649.53		217,533.03		200,851.03
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	119,572.46		119,572.46		119,572.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,797,137.00		6,841,164.00		6,952,668.00
2. Unassigned/Unappropriated	9790	30,718,809.43		27,005,095.93		20,875,602.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,253,168.42		34,578,365.42		28,543,694.42

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,797,137.00		6,841,164.00		6,952,668.00
c. Unassigned/Unappropriated	9790	30,718,809.93		27,005,095.93		20,875,602.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.50)		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)		37,515,946.43		33,846,259.93		27,828,270.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.56%		14.84%		12.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
N/A SELPA was dissolved in 2015						
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)		16,805.52		16,474.92		16,149.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		226,571,227.00		228,038,803.00		231,755,592.00
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)		226,571,227.00		228,038,803.00		231,755,592.00
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)		6,797,136.81		6,841,164.09		6,952,667.76
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)		6,797,136.81		6,841,164.09		6,952,667.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norwalk - La Mirada USD **Assumptions for 2019-20**

Multi-year Financial Projections

(Unrestricted Changes)

The **2019-2020** projections are the same as **2018-2019** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living ~~& GAP Adjustment~~ for LCFF (2.57% & ~~100.00%~~)	$4,657,059
Growth Funding (Declining Enrollment 337)	($3,008,339)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$1,648,720
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	($48,622)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($66,348)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education program costs	($111,537)
One-Time Revenues (Included in 2018-19)	
Discretionary Funds $344/ADA	($5,897,075)
Other Revenues	
Total Anticipated Change in Revenues	**($4,474,862)**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,015,731
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$458,099
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$218,688
Increase in PERS Contribution Rates (from 18.062% to 20.80%)	$647,296
Increase in STRS Contribution Rates (from 16.28% to 18.13%)	$1,585,054
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	($400,000)
Increase in Utilities & Fuel	$156,285
Liability Insurance	$33,062
Other Reductions/Adjustments	
LCAP Supplemental & Concentration Grant Proportionality	$903,128
One-Time Expenditure Changes in 2018-19 (Remove from 2019-20)	
Districtwide textbook order	($640,000)
Indirect from Carryover	$20,976
School Buses for Transportation (10)	($1,275,590)
Total Anticipated Changes in Expenditures	**$2,003,729**

Norwalk - La Mirada USD **Assumptions for 2020-21**

Multi-year Financial Projections

(Unrestricted Changes)

The **2020-2021** projections are the same as **2019-2020** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living ~~& GAP Adjustment~~ for LCFF (2.67% & ~~100.00%~~)	$4,882,288
Growth Funding (Declining Enrollment 331)	($3,362,777)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$1,519,511
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	($97,600)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($64,990)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education program costs	($111,537)
One-Time Revenues (Included in 2019-20)	
	$0
Other Revenues	
	$0
Total Anticipated Change in Revenues	**$1,245,384**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,030,968
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$458,099
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$218,688
Increase in PERS Contribution Rates (from 20.80% to 20.350%)	$645,763
Increase in STRS Contribution Rates (from 18.13% to 19.10%)	$802,817
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	$400,000
Increase in Utilities & Fuel	$105,150
Liability Insurance	$33,062
Other Reductions/Adjustments	
Budget Contingency Plan:	$0
LCAP Supplemental & Concentration Grant Proportionality	$618,139
One-Time Expenditure Changes in 2019-20 (Remove from 2020-21)	
	$0
Total Anticipated Changes in Expenditures	**$3,593,686**

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	222,545,981.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,326,352.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,773,037.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	13,092.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,883,791.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	21,953.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	43,321.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,735,194.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,201,153.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				206,685,588.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,126.62
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,068.09

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	192,931,820.45	10,969.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	192,931,820.45	10,969.86
B. Required effort (Line A.2 times 90%)	173,638,638.41	9,872.87
C. Current year expenditures (Line I.E and Line II.B)	206,685,588.00	12,068.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Norwalk-La Mirada/ABC (DU)			
Date allocation plan approved by SELPA governance: Sep-23, 2013			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes	8,934,228.00	8,717,923.00	-2.42%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	8,934,228.00	8,717,923.00	-2.42%
B. COLA Apportionment	146,321.00	143,411.00	-1.99%
C. Growth Apportionment or Declining ADA Adjustment	(123,677.00)	(180,983.00)	46.34%
D. Subtotal (Sum lines A.4, B, and C)	8,956,872.00	8,680,351.00	-3.09%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment	53,360.00	53,360.00	0.00%
G. Out of Home Care Apportionment	88,384.00	88,384.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	9,098,616.00	8,822,095.00	-3.04%
K. Mental Health Apportionment	1,078,541.00	1,078,541.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	314,534.00	314,534.00	0.00%
M. Federal IDEA - Section 619 Preschool	99,138.00	99,138.00	0.00%
N. Other Federal Discretionary Grants	3,789,704.00	3,789,704.00	0.00%
O. Other Adjustments	87,802.00	43,321.00	-50.66%
P. Total SELPA Revenues (Sum lines J through O)	14,468,335.00	14,147,333.00	-2.22%
II. ALLOCATION TO SELPA MEMBERS			
Norwalk-La Mirada Unified (DU00)	14,468,335.00	14,147,333.00	-2.22%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	14,468,335.00	14,147,333.00	-2.22%

Preparer
Name: Theresa Rubio
Title: Financial Analyst
Phone: (562) 868-0431, Ext. 102033

Current LEA: 19-64840-0000000 Norwalk-La Mirada Unified

Selected SELPA: DU

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DU	Norwalk-La Mirada/ABC	9/23/2013

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(578,766.00)	0.00	(691,264.00)				
Other Sources/Uses Detail					862,041.00	1,883,791.00		
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	539,942.00	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	21,601.00	0.00	118,722.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,000.00	0.00	572,542.00	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					799,043.00	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					684,748.00	782,041.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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	8,223.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	578,766.00	(578,766.00)	691,264.00	(691,264.00)	2,745,832.00	2,745,832.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(656,487.00)	0.00	(734,812.00)				
Other Sources/Uses Detail					866,138.00	2,961,244.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	622,787.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,500.00	0.00	131,184.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,000.00	0.00	603,628.00	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					959,043.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,275,590.00	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					686,611.00	786,138.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	8,200.00	0.00						
Other Sources/Uses Detail					0.00	240,000.00		
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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	656,487.00	(656,487.00)	734,812.00	(734,812.00)	3,987,382.00	3,987,382.00		

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): 16,806

District's ADA Standard Percentage Level: **1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	18,195	18,203		
Charter School				
Total ADA	**18,195**	**18,203**	**N/A**	**Met**
Second Prior Year (2016-17)				
District Regular	17,827	17,828		
Charter School				
Total ADA	**17,827**	**17,828**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	17,611	17,592		
Charter School		0		
Total ADA	**17,611**	**17,592**	**0.1%**	**Met**
Budget Year (2018-19)				
District Regular	17,143			
Charter School	0			
Total ADA	**17,143**			

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): 16,806

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	18,610	18,704		
Charter School				
Total Enrollment	**18,610**	**18,704**	**N/A**	**Met**
Second Prior Year (2016-17)				
District Regular	18,319	18,374		
Charter School				
Total Enrollment	**18,319**	**18,374**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	18,048	17,890		
Charter School				
Total Enrollment	**18,048**	**17,890**	**0.9%**	**Met**
Budget Year (2018-19)				
District Regular	17,526			
Charter School				
Total Enrollment	**17,526**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	17,827	18,704	
Charter School		0	
Total ADA/Enrollment	**17,827**	**18,704**	**95.3%**
Second Prior Year (2016-17)			
District Regular	17,591	18,374	
Charter School			
Total ADA/Enrollment	**17,591**	**18,374**	**95.7%**
First Prior Year (2017-18)			
District Regular	17,143	17,890	
Charter School	0		
Total ADA/Enrollment	**17,143**	**17,890**	**95.8%**
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.1%**

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	16,806	17,526		
Charter School	0			
Total ADA/Enrollment	**16,806**	**17,526**	**95.9%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	16,475	17,170		
Charter School				
Total ADA/Enrollment	**16,475**	**17,170**	**96.0%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	16,150	16,821		
Charter School				
Total ADA/Enrollment	**16,150**	**16,821**	**96.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? Yes

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	181,208,504.00	182,857,224.00	184,376,735.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	17,629.68	17,180.31	16,842.54	16,511.67
b. Prior Year ADA (Funded)		17,629.68	17,180.31	16,842.54
c. Difference (Step 1a minus Step 1b)		(449.37)	(337.77)	(330.87)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.55%	-1.97%	-1.96%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	173,745,555.00	181,208,504.00	182,857,224.00
b1. COLA percentage (if district is at target)		2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	0.00	4,657,058.55	4,882,287.88
c. Gap Funding (if district is not at target)	11,287,363.00	0.00	0.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	11,287,363.00	4,657,058.55	4,882,287.88
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	6.50%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level			
(Step 1d plus Step 2f)	3.95%	0.60%	0.71%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**2.95% to 4.95%**	**-.40% to 1.60%**	**-.29% to 1.71%**

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)	30,917,462.00	30,917,462.00	30,917,462.00	30,917,462.00
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)	173,839,563.00	181,208,504.00	182,857,224.00	184,376,735.00
District's Projected Change in LCFF Revenue:		4.24%	0.91%	0.83%
LCFF Revenue Standard:		**2.95% to 4.95%**	**-.40% to 1.60%**	**-.29% to 1.71%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	125,653,615.18	142,903,228.28	87.9%
Second Prior Year (2016-17)	138,366,400.23	155,587,903.49	88.9%
First Prior Year (2017-18)	140,530,650.00	155,412,987.00	90.4%
		Historical Average Ratio:	89.1%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**86.1% to 92.1%**	**86.1% to 92.1%**	**86.1% to 92.1%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	143,307,160.00	157,906,733.00	90.8%	Met
1st Subsequent Year (2019-20)	147,192,928.00	161,186,052.00	91.3%	Met
2nd Subsequent Year (2020-21)	149,630,263.00	164,779,738.00	90.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.95%	0.60%	0.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.05% to 13.95%**	**-9.40% to 10.60%**	**-9.29% to 10.71%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.05% to 8.95%	-4.40% to 5.60%	-4.29% to 5.71%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	11,703,837.00		
Budget Year (2018-19)	10,575,604.00	-9.64%	Yes
1st Subsequent Year (2019-20)	10,575,604.00	0.00%	No
2nd Subsequent Year (2020-21)	10,575,604.00	0.00%	No

Explanation: (required if Yes)
2018-19 and 1st subsequent year: Funding for grants that ended in 2017-18 totaling $0.85 million has been removed from the budget as well as various funding and carryover adjustments netting a decrease of $0.28 million.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	29,538,018.00		
Budget Year (2018-19)	34,422,440.00	16.54%	Yes
1st Subsequent Year (2019-20)	28,459,017.00	-17.32%	Yes
2nd Subsequent Year (2020-21)	28,394,027.00	-0.23%	No

Explanation: (required if Yes)
2018-19: One-time discretionary revenue has been updated for an additional $3.3 million but has been removed from the two subsequent years. Additionally, funding and carryover adjustments for various programs netting $1.58 million has been added tothe budget year but removed in 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	2,023,372.00		
Budget Year (2018-19)	1,654,639.00	-18.22%	Yes
1st Subsequent Year (2019-20)	1,606,017.00	-2.94%	No
2nd Subsequent Year (2020-21)	1,508,417.00	-6.08%	Yes

Explanation: (required if Yes)
2018-19 and two subsequent years: One-time local revenue has been removed from the budget and adjustments have been made to reduce interest income due to lower cash balances.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	9,694,323.00		
Budget Year (2018-19)	9,433,334.00	-2.69%	Yes
1st Subsequent Year (2019-20)	8,388,334.00	-11.08%	Yes
2nd Subsequent Year (2020-21)	8,363,334.00	-0.30%	No

Explanation: (required if Yes)
2019-20: One-time expenditures totaling $0.64 million have been removed from the budget along with $0.38 million carryover and $0.03 million reduction in operational costs.

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

First Prior Year (2017-18)	16,694,053.00		
Budget Year (2018-19)	16,973,426.00	1.67%	No
1st Subsequent Year (2019-20)	16,554,493.00	-2.47%	No
2nd Subsequent Year (2020-21)	17,042,705.00	2.95%	No

Explanation: (required if Yes)
2019-20: Bi-annual election costs of $0.40 million budgeted in 2018-19 have been removed. Additionally, projected increases in utilities and liability insurance are offset with carryover adjustments and operation costs reductions for a net decreaseof $18,933.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	43,265,227.00		
Budget Year (2018-19)	46,652,683.00	7.83%	Met
1st Subsequent Year (2019-20)	40,640,638.00	-12.89%	Not Met
2nd Subsequent Year (2020-21)	40,478,048.00	-0.40%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	26,388,376.00		
Budget Year (2018-19)	26,406,760.00	0.07%	Met
1st Subsequent Year (2019-20)	24,942,827.00	-5.54%	Met
2nd Subsequent Year (2020-21)	25,406,039.00	1.86%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
2018-19 and 1st subsequent year: Funding for grants that ended in 2017-18 totaling $0.85 million has been removed from the budget as well as various funding and carryover adjustments netting a decrease of $0.28 million.

Explanation: Other State Revenue (linked from 6B if NOT met)
2018-19: One-time discretionary revenue has been updated for an additional $3.3 million but has been removed from the two subsequent years. Additionally, funding and carryover adjustments for various programs netting $1.58 million has been added tothe budget year but removed in 2019-20.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2018-19 and two subsequent years: One-time local revenue has been removed from the budget and adjustments have been made to reduce interest income due to lower cash balances.

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

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

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	226,571,227.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	226,571,227.00	6,797,136.81	6,797,137.00	Met

3. All Other School Facility Programs Required Minimum Contribution

		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	226,571,227.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	226,571,227.00	6,797,136.81	4,317,900.32	4,317,900.32

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%
4,531,424.54	4,531,424.54

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution	6,797,137.00	N/A

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

4. Required Minimum Contribution 6,797,136.81

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,785,946.23	6,286,686.28	6,676,379.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	31,953,654.70	29,718,614.54	28,101,751.01
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	(0.50)
e. Available Reserves (Lines 1a through 1d)	37,739,600.93	36,005,300.82	34,778,129.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	192,864,874.24	209,556,209.40	222,545,981.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	85,135.00		0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	192,950,009.24	209,556,209.40	222,545,981.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.6%	17.2%	15.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.5%**	**5.7%**	**5.2%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	13,800,496.92	143,876,571.28	N/A	Met
Second Prior Year (2016-17)	(1,714,201.56)	156,745,679.49	1.1%	Met
First Prior Year (2017-18)	(1,383,279.00)	156,796,778.00	0.9%	Met
Budget Year (2018-19) (Information only)	2,808,904.00	160,367,977.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 16,843

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	22,337,979.18	24,518,599.03	N/A	Met
Second Prior Year (2016-17)	36,762,699.03	38,319,095.95	N/A	Met
First Prior Year (2017-18)	36,493,768.95	36,604,894.39	N/A	Met
Budget Year (2018-19) (Information only)	35,221,615.39			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,806	16,475	16,150
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): N/A SELPA was dissolved in 2015

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

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)	226,571,227.00	228,038,803.00	231,755,592.00
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)	226,571,227.00	228,038,803.00	231,755,592.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,797,136.81	6,841,164.09	6,952,667.76
6.	Reserve Standard - by Amount ($67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**6,797,136.81**	**6,841,164.09**	**6,952,667.76**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,797,137.00	6,841,164.00	6,952,668.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	30,718,809.93	27,005,095.93	20,875,602.93
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)	(0.50)	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)	37,515,946.43	33,846,259.93	27,828,270.93
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.56%	14.84%	12.01%
District's Reserve Standard (Section 10B, Line 7):	**6,797,136.81**	**6,841,164.09**	**6,952,667.76**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2017-18)	(26,517,867.00)			
Budget Year (2018-19)	(29,228,500.00)	2,710,633.00	10.2%	Not Met
1st Subsequent Year (2019-20)	(29,340,037.00)	111,537.00	0.4%	Met
2nd Subsequent Year (2020-21)	(29,451,574.00)	111,537.00	0.4%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2017-18)	862,041.00			
Budget Year (2018-19)	866,138.00	4,097.00	0.5%	Met
1st Subsequent Year (2019-20)	866,138.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	866,138.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	1,883,791.00			
Budget Year (2018-19)	2,961,244.00	1,077,453.00	57.2%	Not Met
1st Subsequent Year (2019-20)	1,685,654.00	(1,275,590.00)	-43.1%	Not Met
2nd Subsequent Year (2020-21)	1,685,654.00	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)
2018-19: Budget includes $1.33 million contribution to Special Education to cover increased encroachment; $1.32 million additional contribution to RRM to meet AB104 compliance and $0.05 million to cover MAA expenditures.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

2018-19: The budget contains a one-time transfer of $1.3 million out to Fund 15 for bus purchases and the amount has been removed from 2019-20.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	various	General Fund 01	Fund 01 - Object 7438-7439	23,660
Certificates of Participation				
General Obligation Bonds	various	Building Fund	Fund 51 - Object 7438 -- 7439	200,604,801
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	various			2,669,413
Other Long-term Commitments (do not include OPEB):				
QZAB Federal Loan	various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	2,770,165
Child Care Facility		Fund 12 - Object 8979	Fund 12.0 - Object 7439	147,000
Claim Liability (W/C and Property/Liab	various	Fund 67.2 and 67.3	Fund 67.2 and 67.3 - Object 5892 & 5873	17,343,000
W/C Assessment (10 yr. Payroll)				267,397
TOTAL:				223,825,436

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	23,660	0	0	0
Certificates of Participation				
General Obligation Bonds	15,085,000	17,067,865	17,265,456	11,149,121
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2,669,413	2,669,413	2,669,413	2,669,413
Other Long-term Commitments (continued):				
QZAB Federal Loan	95,722	95,722	95,722	95,722
Child Care Facility	21,000	21,000	21,000	21,000
Claim Liability (W/C and Property/Liabilty)	2,723,747	2,650,000	2,650,000	2,650,000
W/C Assessment (10 yr. Payroll)	45,044	45,044	45,044	45,044
Total Annual Payments:	20,663,586	22,549,044	22,746,635	16,630,300
Has total annual payment increased over prior year (2017-18)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	Yearly increases in General Obligation Bond payments are paid through the Bond Interest and Redemption fund maintained by the county office.

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

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

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

No

2.

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District pays for qualified retiree's health insurance for a period of five years or age 65, whichever comes first. Retiree's contribute the same amount towards medical insurance as active employees do.

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

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

Self-Insurance Fund	Governmental Fund
0	5,853,473

4. OPEB Liabilities

a. Total OPEB liability	33,293,075.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	33,293,075.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jan. 25, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,628,443.00	4,628,443.00	4,628,443.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	778,800.00	778,800.00	778,800.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	778,800.00	778,800.00	778,800.00
d. Number of retirees receiving OPEB benefits	81	81	81

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

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

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

   Yes

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

   The District is self-insured for Workers' Compensation and Property/Liability. Estimated liability for unpaid losses are reflected in the actuarial study completed by AON Consultants on May 31, 2017.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	15,847,801.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	11,375,314.00	11,375,314.00	11,375,314.00
b. Amount contributed (funded) for self-insurance programs	4,472,487.00	4,472,487.00	4,472,487.00

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	920.5	912.4	905.4	905.4

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Agreements between the District and both certificated and classified associations allow for annual reopeners, which include salary and health benefit components.

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	1,007,024

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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	12,858,747	13,415,790	13,415,790
3.	Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	638,729	646,716	656,417
3.	Percent change in step & column over prior year	1.8%	1.3%	1.5%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	653.2	652.0	652.0	652.0

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.

   Agreements between the District and both certificated and classified associations allow for annual reopeners, which include salary and health benefit components.

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 389,647

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	5,053,021	5,271,919	5,271,919
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	250,997	254,136	257,948
3. Percent change in step & column over prior year	2.3%	1.3%	1.5%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	127.6	127.5	127.5	127.5

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

N/A

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 190,778

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	2,284,159	2,383,110	2,383,110
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	113,460	114,879	116,602
3. Percent change in step & column over prior year	2.2%	1.3%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 25, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/19/2018 7:24:10 AM **19-64840-0000000**

July 1 Budget
2018-19 Budget
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE

40-0000-0-0000-0000-8625 0000 8625 350,000.00
Explanation:The CDE SACS valid combination tables as of January 2018 does not show this as an invalid combination. Once the April 2018 tables are provided a correction will be made.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. **PASSED**

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. **PASSED**

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **PASSED**

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. **PASSED**

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. **PASSED**

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **PASSED**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **PASSED**

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **PASSED**

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. **PASSED**

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. **PASSED**

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) has not been provided. **EXCEPTION**

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. **PASSED**

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. **PASSED**

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **PASSED**

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **PASSED**

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. **PASSED**

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0
6/19/2018 7:23:31 AM **19-64840-0000000**

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

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CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

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CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **PASSED**

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **PASSED**

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

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SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **PASSED**

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. **PASSED**

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

School Finance Glossary of Terms

AB 1200 Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.

AB602 Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.

Abatement A complete or partial cancellation of an expenditure of revenue.

Academic Performance Index (API) A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

Account A method of categorizing financial transactions by type.

Accountability The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

Account Numbers Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounting Period The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.

Accounts Payable An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

Accrual Basis Accounting Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP) An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the

minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).

Adult Basic Education (ABE) Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.

Ad valorem taxes Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Allocation The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.

Apportionment Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.

Appropriation An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may by expended.

Appropriation For Contingencies (Formerly termed undistributed reserve.)
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.

Assessed Valuation **(AV)** The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Assessment/Evaluation All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Associated Student Body (ASB) Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30.

AU Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.

Audit A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance – (ADA) There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.

Balance Sheet A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Base Revenue Limit See Revenue Limit.

Basic Aid School District In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

Bilingual Education Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Block Grant A lump sum allocation of special purpose funds.

Bond A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Bonded Debt Limit The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Bond Measure Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general

obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgeting The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Basic Education Data System (CBEDS) The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California English Language Development Test (CELDT) A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.

California High School Exit Exam (CAHSEE) An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.

Career Technical Education (CTE) A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Cash Balance The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.

Certificates of Participation (COP) A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.

Class Size Penalties The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

Class Size Reduction (CSR) Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Clearing Accounts Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing Entries Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Concurrently Enrolled Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Content Standards Test (CST) A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living (COLA) An increase in funding for government programs, including revenue limits or categorical programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).

Credit Rating A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.

Criteria and Standards Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal

solvency and accountability.

Debt Service Expenditures for the payment of principal and interest on long-term debt.

Deferred Revenue Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deferred Maintenance Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

Deficit Factor When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.

Deficit Fund Balance The excess of liabilities of a fund over its assets.

Deficit Financing (Spending) The excess of current year expenditures over current year revenues (also referred to as an operation deficit).

Deficits Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Direct Expenses or Costs Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

Direct Support Charges Charges for a support program and services that directly benefit other program.

Drug Free Drug/alcohol prevention/intervention program from the U.S. Department of Education.

Economic Impact Aid (EIA) /State Compensatory Education (SCE) - A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.

Education Code That body of law governing school district operations. Legislation affecting

schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF) the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.

Employee Benefits Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment The use of unrestricted moneys to support restricted program expenditures.

Encumbrance Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Ending Balance Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL) Student who has not yet mastered the English language.

Enrollment The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement The amount of revenue that an agency is entitled to receive.

Equalization Aid The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.

Expenditure Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Financial Statements The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

Fiscal Crisis And Management Assistance Team (FCMAT) The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year A period of one year, the beginning and the ending dates of which are fixed by statue; in California, the period beginning on July 1 and ending on June 30.

Fixed Assets Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance The difference between assets and liabilities. The fund equity of governmental and trust funds.

Furlough Days Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.

Gann Spending Limit A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.

General Ledger A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds) Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.

Governmental Accounting Standards Board (GASB) Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34) An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Headstart/State Preschool This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.

Implicit Price Deflator A measure of inflation used to compare expenditures over a period of time.

The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Cost and Overhead Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.

Indirect Support Charges Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.

Individualized Education Program (IEP) A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Interfund Transfers Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.

Job Training Partnership Act (JTPA) This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.

Least Restrictive Environment (LRE)- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.

Local Control and Accountability Plan (LCAP)- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

Local Control Funding Formula (LCFF)- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.

Lottery Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).

Mandated Costs School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIIIB, Section 6.

Medi-cal Administrative (MAA) This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.

Migrant Education Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.

Miscellaneous Funds Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

Necessary Small School An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."

Net Assets The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB) Much of federal funding for K–12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.

First Principal Apportionment (P-1) Funding associated with the first period report of attendance (July 1 through December 31)

Second Principal Apportionment (P-2) Funding associated with the second period report of attendance (July 1 through April 15)

Professional Development Academy (PDA) Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.

Professional Growth Program The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.

Public Employee Relations Board (PERB) A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.

Public Employees' Retirement System (PERS) State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL94-142 Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the sate for the purpose of supplementing state money for the education of students with special needs.

Prepaid Expenses Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.

Prior Year's Taxes Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.

Program Costs Costs that are incurred and allocated to programs being operated by organizations or districts.

Purchase Order A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Reduction-In-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Regional Occupational Center or Program (ROC/P) A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.

Requisition A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.

Reserve An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Resource Specialist Program (RSP) The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle though which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court

in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Grant Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.

Summer Youth Employment Training Program (SYETP) This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.

Tax And Revenue Anticipation Notes (TRAN) Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.

Title I Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.

Title II Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.

Title III Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.

TUPE Tobacco Use Prevention Program

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unsecured Roll That portion of assessed property which is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Work Order See Service Request

Workability I State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA)
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area