

**San Mateo Union High School District  
San Mateo, California**

**June 21, 2018**

To: Kevin Skelly, Ph.D., Superintendent  
Members, Board of Trustees

From: Elizabeth McManus, Deputy Superintendent

Subject: Discussion/Action Session: 2018-19 Final Budget: Adoption

---

**BACKGROUND INFORMATION**

In accordance with Article IV, and XII of the California Constitution, Governor Brown released his 2018-19 fiscal year budget proposal January 10, 2018. At its regular meeting of February 08, 2018, Trustees were informed of the potential impact of the Governor's January budget proposal.

A work study on the District's 2018-19 budget was presented on April 19, 2018. The budget was based on the Governor's 2018-19 budget proposal, local property tax assumptions, enrollment growth, staffing, program changes, increased employee retirement rates and changes to utility rates and usage.

On May 11, 2018, the Governor released the May Budget Revision. The May Revise proposed to use the combination of one time and ongoing resources to further advance core priorities of the administration, to pay down the debt owed to schools and fully funding the Local Control Funding Formula (LCFF).

At the Board meeting of June 7, 2018, staff presented to the Board of Trustees the Tentative Budget, as well as the budget guidelines and assumptions incorporating the May Revise along with any revised projection, revenues enhancements and expenditures changes. The Board of Trustees conducted a public hearing.

**CURRENT CONSIDERATIONS**

California lawmakers approved the 2018-19 state budget on June 14, 2018. The major changes to Education include:

## **Local Control Funding Formula (LCFF)**

Governor Brown proposed \$3.2 billion in ongoing funding to recognize a higher cost-of-living adjustment of 2.71 percent and increase to the formula.

- **Compromise:**
  - Approved \$3.67 billion in ongoing funding. This represents \$407 million above the Governor's budget proposal, without intent legislative intent language to increase the LCFF target base rates to reach the top ten percent of state spending per pupil

## **One-Time Discretionary Funds**

Governor Brown proposed \$2.1 billion in discretionary funding, allocated on a per-pupil basis and would offset any applicable outstanding mandate reimbursement claims.

- **Compromise:**
  - State budget approved \$1 billion in one-time discretionary funding

The final budget incorporated recent changes to the assumptions.

## **FINAL BUDGET OVERVIEW**

The General Fund Adopted Budget included the following changes from the Tentative Budget.

- Secured property taxes increased to 7.35% from 6.80%
- Salary schedule compensation is projected at 4.25%
- The State reduction in the one-time resources for Mandated Cost \$1,068,705

Since the time the Budget was finalized secured property tax projection increased to 7.43%, an increase of 0.09%, (\$108,000).

## **FINANCIAL IMPLICATIONS**

The financial implications of this agenda item are presented in the attached documents.

## **STAFF RECOMMENDATION**

It is recommended that Board President Linda Lees Dwyer recognize Elizabeth McManus, Deputy Superintendent of Business Services, who will present San Mateo Union High School District's 2018-19 Adopted Budget to the Board of Trustees.

Following the discussion, it is recommended that Board of Trustees adopt the Budget for the 2018-19 fiscal year and acknowledge receipt of the District Certification of the State Criteria and Standards.

## **BUDGET ASSUMPTIONS**

### **FISCAL YEAR 2017-18**

#### **ENROLLMENT:**

Student P2 ADA 8,415

#### **PROGRAMS:**

Programs/Initiative Sunset:

- 2017-18 Mandated Cost Reimbursement - \$1.7M
  - Sunsets June 30, 2018
  - Math Finite Books \$45K
  - Student Chromebook \$480K
  - Musical Instruments \$60K
  - 2017-18 Deficit \$1M
- Career Technical Education - \$2.4M
  - Sunsets June 30, 2019
  - 7.6 FTE charged to this program. These positions will be transferred to the unrestricted General Fund in 2019-20
  - Staff development \$200K
- Mental Health - \$500K
  - Sunsets June 30, 2019
  - Funding set aside for one additional year of program support
- State Educator Effectiveness - \$743K
  - Sunset June 30, 2018
- College Readiness - \$297 K
  - Sunsets June 30, 2019
- Proposition 39 California Clean Energy Act - \$1.2M
  - Sunsets June 30, 2018

#### **REVENUES:**

- Assessed Valuation for secured property taxes 7.44%

# **BUDGET ASSUMPTIONS**

## **FISCAL YEAR 2018-19**

### **ENROLLMENT:**

Student enrollment increased to 8,896

### **PROGRAMS:**

Programs/Initiative Sunset:

- 2018-19 Mandated Cost Reimbursement - \$1.9M
  - Sunsets June 30, 2019
  - Professional Development \$200K
  - Innovation sections \$173K
  - Mental Health program future \$250K
  - Security \$225K
  - Deficit \$1.1M
- Career Technical Education - \$2.4M
  - Sunsets June 30, 2019
  - 7.6 FTE charged to this program. These positions will be transferred to the unrestricted General Fund in 2019-20
  - Staff development \$200K
- Mental Health
  - Program sunsets in June 2020
  - Funding for two additional years

### **REVENUES:**

Assessed Valuation for secured property taxes projected at 7.35%

Genentech Property Tax lawsuit remains unknown

### **EXPENDITURES:**

- Certificated and Classified Salaries
  - 4.25% salary schedule increase for all bargaining units included in budget
- Changes in staffing
  - Certificated Staff - Increase of 11.4 FTE
    - Student growth increase 2.4 FTE
    - Assistant Principal increase 4.0 FTE
    - Behavioral Specialist increase 1.0 FTE
    - Career Technical Education increase 3.0 FTE
    - Counselor increase .4 FTE
    - Deans decrease (4.0 FTE)

*(Continued)*

- Federal Program decrease (2.0 FTE)
- Innovation Grants increase (1.2 FTE)
- Psychologists increase 1.0 FTE
- Special Education teacher increase 1.0 FTE
- Classified Staff – Increase of 12.5 FTE
  - Campus Safety Specialists increase 1.0 FTE
  - Career Technical Education increase 4.0 FTE
  - Facilities Use increase 1.0 FTE
  - Maintenance and Operations increase 2.0 FTE
  - Mental Health increase 5.0 FTE
  - Special Education Instructional Aides increase 2.5 FTE
  - Student Services decrease (1.0 FTE)
  - Technology decrease (1.0 FTE)
  - Wellness Coordinator decrease (1.0 FTE)
- Extra days added to certificated position
  - Counselors - 10 days
  - Deans - 15 days
  - Psychologist - 5 days
  - Activity Directors - 5 days
  - Athletic Directors - 8 days
  - Teachers on Special Assignment - 10 days
- Employee Benefits
  - STRS rate increased from 14.43% to 16.28% (\$1.3M increase)
  - PERS rate increased from 15.53% to 18.06% (\$800K increase)
  - Health and Welfare cap remain at the same level. Rise due to increase in staffing and planned migration
  - Workers Comp, SUI rates remain the same
- Services and Contracts
  - Utilities increase 5%
  - Special Education NPA and NPS student contracts were decreased by (\$479K)
  - Cost for Gateway tuition increased from \$40K to \$46K
  - San Mateo SRO contract increased from \$163K to \$254K

## **TRANSFERS**

The District contributes 1.5% of total General Fund expenditures to a Deferred Maintenance account.

\$400,000 is transferred to the cafeteria fund.

\$250,000 is transferred into a maintenance account for joint use agreements.

## **ENDING/BEGINNING FUND BALANCE**

One of the first considerations in the budget development process is to determine the ending/beginning balance. Some amounts included in the ending balances are not available for appropriations. These monies are reserved for special purposes and are stated so in the State Financial Report (J200), which clearly identifies all appropriated and un-appropriated ending fund balances.

The purpose of a financial reserve is twofold: to have funds available should an emergency arise, and to maintain solvency in years that the State experiences revenue shortfalls. The District has a basic aid reserve policy for 12% of total expenditures. The goal is to maintain a reasonable reserve for economic uncertainty to insulate the District against property tax volatility and unforeseen events including enrollment fluctuations or changes in the State budget legislation. The District's projected 2018-19 reserve is \$18,401,299.

The two major components of the ending fund balance are the designated reserve and un-appropriated amounts. The designated reserve amounts are those portions of the fund balance which are not available for expenditures. The components consist of:

### **Appropriated Funds:**

**Revolving Cash Fund** - A separate account with \$20,000 is set aside for cash reimbursements and emergency expenditures.

**Stores Fund** – A separate account with \$35,000 is set aside for postage remaining in the postage meter and fuel remaining in District fuel tanks.

**Legally Restricted Balance** - This consists of unspent categorical program balances.

**Committed** – Amounts set aside for a specific purpose

### **Unassigned/Unappropriated Funds:**

**State Mandates** - This is the Reserve for Economic Uncertainty (REU), which is required to equal no less than 3% of the total Expenditure Budget.

**Unassigned/Unappropriated Fund Balances** - Monies not appropriated for a specific program purpose.

## **BUDGET ASSUMPTIONS FISCAL YEAR 2019-20**

### **ENROLLMENT:**

Student enrollment increased to 8,927

### **PROGRAMS:**

- Innovation sections and professional development are eliminated
- Career Technical Education 7.6 FTE transferred to the unrestricted General Fund
- Mental Health Program
  - Program sunsets in June 2020
  - Soliciting additional funding from outside sources

### **REVENUES:**

Assessed Valuation for secured property taxes projected at 6.25%

### **EXPENDITURES:**

- Certificated and Classified Salaries
  - 3.0% salary schedule increase for all bargaining units included in budget
- Changes in staffing
  - Certificated Staff - Increase of 4.8
    - Student growth increase 6.0 FTE
    - Innovation sections decrease (1.2 FTE)
- Employee Benefits
  - STRS rate increased from 16.28% to 18.13% (\$1.3M increase)
  - PERS rate increased from 18.06% to 20.8% (\$800K increase)
  - Health and Welfare cap remains at the same level. Rise due to increase in staffing and planned migration
  - Workers Comp, SUI rates remain the same
- Services and Contracts
  - Utilities increase 5%

## **OTHER DISTRICT FUNDS**

### **Other District Funds**

The District maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds have been established under the authority of various provisions of the Education Code. The following funds are included in this section

Fund 11 - Adult Education Fund

Fund 13 - Cafeteria Fund

Fund 14 - Deferred Maintenance Fund

Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects

Fund 19 - Foundation Special Revenue Fund

Fund 21 - Building Fund

Fund 25 - Capital Facilities Fund

Fund 35 - County School Facilities Fund

Fund 40 - Special Reserve Fund for Capital Outlay Projects

Fund 57 - Foundation Permanent Fund

### **Fund 11 – Adult Education Fund**

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Recently the State developed a new funding formula for the Adult School. The State's appropriation can only be utilized to support specific programs. The Adult Education program may need to utilize a portion of its fund balance to deliver programs.

This Fund is financially stable.

### **Fund 13 - Cafeteria Fund**

The Student Nutrition Services Account accumulates financial transactions associated to the District's Student Nutrition operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to Student Nutrition Services including breakfast, brunch and lunch programs in the schools. It accounts for any catering services, vending machine operations and contract services to other agencies.

Student Nutrition generates revenue from two sources: 1) sale of food in schools, and 2) reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations and earnings.

As much as Student Nutrition operates in a business structure, it is not in control of major elements of its expenditure pattern including school schedules. Salary and benefit cost drivers have increased at a much faster pace than the increase in school lunch prices or reimbursements from the Federal government. Consequently, in order for the District to offer nutritious meals to its students so they might be better nourished and ready to learn, it is necessary for the General Fund to provide support for Student Nutrition Services.



This Fund is financially stable.

**Fund 14 - Deferred Maintenance Fund**

The Deferred Maintenance Fund is used to account for revenues and expenditures relating to major maintenance projects. The fund is used to assist school districts with expenditures for major repair or replacements of existing school building components, including plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting and floor systems. A transfer is not included in the adopted budget. Should a funding opportunity arise, the required payment obligations will be made.

This Fund is financially stable.

**Fund 19 - Foundation Special Revenue Fund**

The Foundation Fund accounts separately for monies received from gifts or bequests. Amounts in the Foundation Fund shall be expended only for the specific purpose of the gift or bequest.

This Fund is financially stable.

**Fund 21-Building Fund**

The Building Fund accounts for the proceeds from the District sale of General Obligation bonds, redevelopment fees for capital projects and facilities use fees for joint use agreements. The District implemented a Deferred Maintenance policy and 1.5% is transferred from the General Fund.

This Fund is financially stable.

**Fund 25 - Developer Fee Fund (Capital Facilities)**

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners and other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances or private agreements between a school district and the developer. Expenditures from this fund are restricted to student housing related projects.

Consistent with the existing state law, the Board of Trustees has authorized the collection of School Facility Fees on new construction in the school district. The fee rates are \$1.39 per square foot of qualifying residential construction and \$.22 per square foot for qualifying commercial and or industrial, warehouse and senior housing construction. The estimated revenue from developer fees for 2018-19 is \$1,050,000. The estimate is based on the current building trends within the community. Funds can be used to mitigate the impact for student growth. Last August the Board of Trustees approved several capital projects. These projects recently started and scheduled to be completed by the start of school.

This Fund is financially stable.

**Fund 35 – County School Facilities Fund**

The proceeds from the County School Service Fund are used to account for modernization grants awarded by the State Allocation Board. Aragon High School was awarded a Career Technology

Education grant in 2011. Because resources were not available, the grant was unfunded. The grant was funded for \$2.4M. To utilize the State's resources, a District contribution of \$2.4M is required.

This Fund is financially stable.

**Fund 40 - Special Reserve for Capital Outlay Projects Fund**

The Special Reserve Fund - Capital Projects exist to account for monies designated for special capital outlay purposes. Monies may be accumulated from the General Fund or through other authorized transfers of revenues such as: 1) proceeds from the sale or lease with options to purchase real property, 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Trustees and 3) excess amounts sufficient to pay all unpaid bond obligations.

This Fund is financially stable.

**Fund 57 – Foundation Permanent Fund**

The Foundation Fund accounts the proceeds from private purpose trust agreements. Interest earned from the principal of the trusts is often earmarked for student scholarships.

This Fund is financially stable.

**ANNUAL BUDGET REPORT:**  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 650 N. Delaware St., San Mateo, CA  
Date: June 04, 2018

Place: 789 E. Popular St., San Mateo, CA  
Date: June 07, 2018  
Time: 7:00 p.m.

Adoption Date: June 21, 2018

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

Contact person for additional information on the budget reports:

Name: Valerie Miller

Telephone: (650)558-2223

Title: Director of Budget and Fiscal Services

E-mail: vmiller@smuhsd.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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			<b>Jun 21, 2018</b>	
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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

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

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	135,532,223.49	4,063,391.25	139,595,614.74	142,488,717.00	4,194,275.00	146,682,992.00	5.1%
2) Federal Revenue		8100-8299	0.00	3,169,835.09	3,169,835.09	0.00	2,706,043.08	2,706,043.08	-14.6%
3) Other State Revenue		8300-8599	2,922,143.00	8,651,535.89	11,573,678.89	3,144,770.00	6,500,742.00	9,645,512.00	-16.7%
4) Other Local Revenue		8600-8799	5,793,644.12	1,584,506.01	7,378,150.13	3,601,500.00	967,733.00	4,569,233.00	-38.1%
5) TOTAL, REVENUES			144,248,010.61	17,469,268.24	161,717,278.85	149,234,987.00	14,368,793.08	163,603,780.08	1.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	54,064,324.76	8,389,032.76	62,453,357.52	57,833,394.00	8,658,297.00	66,491,691.00	6.5%
2) Classified Salaries		2000-2999	19,527,809.93	7,487,772.30	27,015,582.23	20,171,786.00	8,326,934.00	28,498,720.00	5.5%
3) Employee Benefits		3000-3999	26,047,428.95	11,158,050.67	37,205,479.62	29,067,729.00	11,889,203.00	40,956,932.00	10.1%
4) Books and Supplies		4000-4999	6,591,191.67	3,869,065.28	10,460,256.95	5,180,766.00	1,405,371.70	6,586,137.70	-37.0%
5) Services and Other Operating Expenditures		5000-5999	9,116,721.76	8,385,129.86	17,501,851.62	9,630,341.00	5,699,770.38	15,330,111.38	-12.4%
6) Capital Outlay		6000-6999	202,655.93	37,582.91	240,238.84	400,000.00	150,000.00	550,000.00	128.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	287,200.00	3,710,917.00	3,998,117.00	310,000.00	4,112,790.00	4,422,790.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(87,201.00)	0.00	(87,201.00)	(97,201.00)	10,000.00	(87,201.00)	0.0%
9) TOTAL, EXPENDITURES			115,750,132.00	43,037,550.78	158,787,682.78	122,496,815.00	40,252,366.08	162,749,181.08	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			28,497,878.61	(25,568,282.54)	2,929,596.07	26,738,172.00	(25,883,573.00)	854,599.00	-70.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,632,509.00	0.00	4,632,509.00	3,090,745.00	0.00	3,090,745.00	-33.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,936,172.54)	23,936,172.54	0.00	(25,883,573.00)	25,883,573.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,568,681.54)	23,936,172.54	(4,632,509.00)	(28,974,318.00)	25,883,573.00	(3,090,745.00)	-33.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,802.93)	(1,632,110.00)	(1,702,912.93)	(2,236,146.00)	0.00	(2,236,146.00)	31.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
2) Ending Balance, June 30 (E + F1e)			20,637,445.21	0.00	20,637,445.21	18,401,299.21	0.00	18,401,299.21	-10.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,679,839.46	0.00	15,679,839.46	13,371,101.42	0.00	13,371,101.42	-14.7%
Board Reserve Policy	0000	9760				7,462,796.67		7,462,796.67	
Board Reserve Policy	0000	9760				5,908,304.75		5,908,304.75	
2017-2018 Mandate One-Time	0000	9760	972,022.20		972,022.20				
Board Reserve Policy	0000	9760	7,353,908.63		7,353,908.63				
Board Reserve Policy	0000	9760	7,353,908.63		7,353,908.63				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,902,605.75	0.00	4,902,605.75	4,975,197.79	0.00	4,975,197.79	1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	3,999,605.00	0.00	3,999,605.00	3,705,980.00	0.00	3,705,980.00	-7.3%
Education Protection Account State Aid - Current Year		8012	1,765,198.00	0.00	1,765,198.00	1,723,476.00	0.00	1,723,476.00	-2.4%
State Aid - Prior Years		8019	(12.00)	0.00	(12.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	563,490.00	0.00	563,490.00	559,621.00	0.00	559,621.00	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	122,460,106.00	0.00	122,460,106.00	131,460,924.00	0.00	131,460,924.00	7.4%
Unsecured Roll Taxes		8042	7,171,083.66	0.00	7,171,083.66	6,450,000.00	0.00	6,450,000.00	-10.1%
Prior Years' Taxes		8043	270,228.44	0.00	270,228.44	(135,012.00)	0.00	(135,012.00)	-150.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,604,620.39	0.00	2,604,620.39	2,250,000.00	0.00	2,250,000.00	-13.6%
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%
<b>Subtotal, LCFF Sources</b>			<b>138,834,319.49</b>	<b>0.00</b>	<b>138,834,319.49</b>	<b>146,014,989.00</b>	<b>0.00</b>	<b>146,014,989.00</b>	<b>5.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,302,096.00)	0.00	(3,302,096.00)	(3,526,272.00)	0.00	(3,526,272.00)	6.8%
Property Taxes Transfers		8097	0.00	4,063,391.25	4,063,391.25	0.00	4,194,275.00	4,194,275.00	3.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>135,532,223.49</b>	<b>4,063,391.25</b>	<b>139,595,614.74</b>	<b>142,488,717.00</b>	<b>4,194,275.00</b>	<b>146,682,992.00</b>	<b>5.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,670,120.17	1,670,120.17	0.00	1,442,658.08	1,442,658.08	-13.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		207,349.15	207,349.15		153,705.00	153,705.00	-25.9%
Title III, Part A, Immigrant Education Program	4201	8290		41,973.08	41,973.08		27,946.00	27,946.00	-33.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		98,560.01	98,560.01		93,932.00	93,932.00	-4.7%
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		722,677.68	722,677.68		622,992.00	622,992.00	-13.8%
Career and Technical Education	3500-3599	8290		143,490.00	143,490.00		152,944.00	152,944.00	6.6%
All Other Federal Revenue	All Other	8290	0.00	285,665.00	285,665.00	0.00	211,866.00	211,866.00	-25.8%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,169,835.09	3,169,835.09	0.00	2,706,043.08	2,706,043.08	-14.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,705,875.00	0.00	1,705,875.00	1,916,180.00	0.00	1,916,180.00	12.3%
Lottery - Unrestricted and Instructional Materials		8560	1,211,543.00	398,316.00	1,609,859.00	1,228,590.00	403,920.00	1,632,510.00	1.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		147,957.00	147,957.00		145,108.00	145,108.00	-1.9%
California Clean Energy Jobs Act	6230	8590		427,834.00	427,834.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,401,992.89	2,401,992.89		865,640.00	865,640.00	-64.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,725.00	5,275,436.00	5,280,161.00	0.00	5,086,074.00	5,086,074.00	-3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			2,922,143.00	8,651,535.89	11,573,678.89	3,144,770.00	6,500,742.00	9,645,512.00	-16.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,917,000.00	0.00	1,917,000.00	1,999,000.00	0.00	1,999,000.00	4.3%
Interest		8660	503,933.03	0.00	503,933.03	400,000.00	0.00	400,000.00	-20.6%
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	289,285.92	0.00	289,285.92	200,000.00	0.00	200,000.00	-30.9%
Interagency Services		8677	403,634.88	0.00	403,634.88	300,000.00	0.00	300,000.00	-25.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	147,500.00	0.00	147,500.00	70,000.00	0.00	70,000.00	-52.5%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,532,290.29	1,584,506.01	4,116,796.30	632,500.00	967,733.00	1,600,233.00	-61.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,793,644.12</b>	<b>1,584,506.01</b>	<b>7,378,150.13</b>	<b>3,601,500.00</b>	<b>967,733.00</b>	<b>4,569,233.00</b>	<b>-38.1%</b>
<b>TOTAL, REVENUES</b>			<b>144,248,010.61</b>	<b>17,469,268.24</b>	<b>161,717,278.85</b>	<b>149,234,987.00</b>	<b>14,368,793.08</b>	<b>163,603,780.08</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	41,651,884.98	7,122,555.62	48,774,440.60	44,660,221.00	7,773,717.00	52,433,938.00	7.5%
Certificated Pupil Support Salaries		1200	4,405,064.59	0.00	4,405,064.59	4,372,246.00	0.00	4,372,246.00	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,790,869.57	83,226.02	4,874,095.59	5,736,773.00	86,763.00	5,823,536.00	19.5%
Other Certificated Salaries		1900	3,216,505.62	1,183,251.12	4,399,756.74	3,064,154.00	797,817.00	3,861,971.00	-12.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>54,064,324.76</b>	<b>8,389,032.76</b>	<b>62,453,357.52</b>	<b>57,833,394.00</b>	<b>8,658,297.00</b>	<b>66,491,691.00</b>	<b>6.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	580,378.27	2,850,765.38	3,431,143.65	556,288.00	3,101,964.00	3,658,252.00	6.6%
Classified Support Salaries		2200	8,617,374.86	2,977,710.33	11,595,085.19	8,814,054.00	3,388,525.00	12,202,579.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,569,760.77	1,271,927.77	2,841,688.54	1,602,430.00	1,392,275.00	2,994,705.00	5.4%
Clerical, Technical and Office Salaries		2400	6,288,483.83	220,771.76	6,509,255.59	6,649,634.00	234,815.00	6,884,449.00	5.8%
Other Classified Salaries		2900	2,471,812.20	166,597.06	2,638,409.26	2,549,380.00	209,355.00	2,758,735.00	4.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,527,809.93</b>	<b>7,487,772.30</b>	<b>27,015,582.23</b>	<b>20,171,786.00</b>	<b>8,326,934.00</b>	<b>28,498,720.00</b>	<b>5.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,820,607.02	6,348,488.87	14,169,095.89	9,358,377.00	6,345,570.00	15,703,947.00	10.8%
PERS		3201-3202	2,708,982.89	1,196,505.29	3,905,488.18	3,564,050.00	1,565,949.00	5,129,999.00	31.4%
OASDI/Medicare/Alternative		3301-3302	2,209,068.99	704,533.82	2,913,602.81	2,338,019.00	793,531.00	3,131,550.00	7.5%
Health and Welfare Benefits		3401-3402	10,719,229.72	2,413,081.27	13,132,310.99	11,136,666.00	2,645,123.00	13,781,789.00	4.9%
Unemployment Insurance		3501-3502	36,319.07	8,255.91	44,574.98	37,620.00	8,497.00	46,117.00	3.5%
Workers' Compensation		3601-3602	2,248,221.26	487,185.51	2,735,406.77	2,382,997.00	530,533.00	2,913,530.00	6.5%
OPEB, Allocated		3701-3702	305,000.00	0.00	305,000.00	250,000.00	0.00	250,000.00	-18.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,047,428.95</b>	<b>11,158,050.67</b>	<b>37,205,479.62</b>	<b>29,067,729.00</b>	<b>11,889,203.00</b>	<b>40,956,932.00</b>	<b>10.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	114,922.98	143,770.00	258,692.98	125,000.00	403,920.00	528,920.00	104.5%
Books and Other Reference Materials		4200	227,088.47	206,465.07	433,553.54	486,310.00	1,000.00	487,310.00	12.4%
Materials and Supplies		4300	5,040,344.83	2,126,665.81	7,167,010.64	4,333,656.00	831,553.70	5,165,209.70	-27.9%
Noncapitalized Equipment		4400	1,208,835.39	1,392,164.40	2,600,999.79	235,800.00	168,898.00	404,698.00	-84.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,591,191.67</b>	<b>3,869,065.28</b>	<b>10,460,256.95</b>	<b>5,180,766.00</b>	<b>1,405,371.70</b>	<b>6,586,137.70</b>	<b>-37.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,957,686.52	1,957,686.52	0.00	1,417,205.00	1,417,205.00	-27.6%
Travel and Conferences		5200	321,956.98	266,101.71	588,058.69	457,545.00	39,500.00	497,045.00	-15.5%
Dues and Memberships		5300	118,054.56	99.00	118,153.56	69,900.00	0.00	69,900.00	-40.8%
Insurance		5400 - 5450	623,207.86	0.00	623,207.86	667,690.00	0.00	667,690.00	7.1%
Operations and Housekeeping Services		5500	3,626,313.41	0.00	3,626,313.41	4,226,853.00	0.00	4,226,853.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,161,928.17	346,781.09	1,508,709.26	842,500.00	375,000.00	1,217,500.00	-19.3%
Transfers of Direct Costs		5710	(34,026.78)	34,026.78	0.00	(3,000.00)	3,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,159,503.37	5,779,472.26	8,938,975.63	3,220,853.00	3,865,065.38	7,085,918.38	-20.7%
Communications		5900	139,784.19	962.50	140,746.69	148,000.00	0.00	148,000.00	5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,116,721.76</b>	<b>8,385,129.86</b>	<b>17,501,851.62</b>	<b>9,630,341.00</b>	<b>5,699,770.38</b>	<b>15,330,111.38</b>	<b>-12.4%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	202,655.93	37,582.91	240,238.84	400,000.00	150,000.00	550,000.00	128.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>202,655.93</b>	<b>37,582.91</b>	<b>240,238.84</b>	<b>400,000.00</b>	<b>150,000.00</b>	<b>550,000.00</b>	<b>128.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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	277,200.00	3,710,917.00	3,988,117.00	300,000.00	4,112,790.00	4,412,790.00	10.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>287,200.00</b>	<b>3,710,917.00</b>	<b>3,998,117.00</b>	<b>310,000.00</b>	<b>4,112,790.00</b>	<b>4,422,790.00</b>	<b>10.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(10,000.00)	10,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(87,201.00)	0.00	(87,201.00)	(87,201.00)	0.00	(87,201.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(87,201.00)</b>	<b>0.00</b>	<b>(87,201.00)</b>	<b>(97,201.00)</b>	<b>10,000.00</b>	<b>(87,201.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>115,750,132.00</b>	<b>43,037,550.78</b>	<b>158,787,682.78</b>	<b>122,496,815.00</b>	<b>40,252,366.08</b>	<b>162,749,181.08</b>	<b>2.5%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	360,000.00	0.00	360,000.00	400,000.00	0.00	400,000.00	11.1%
Other Authorized Interfund Transfers Out		7619	4,272,509.00	0.00	4,272,509.00	2,690,745.00	0.00	2,690,745.00	-37.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,632,509.00	0.00	4,632,509.00	3,090,745.00	0.00	3,090,745.00	-33.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(23,936,172.54)	23,936,172.54	0.00	(25,883,573.00)	25,883,573.00	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			(23,936,172.54)	23,936,172.54	0.00	(25,883,573.00)	25,883,573.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(28,568,681.54)	23,936,172.54	(4,632,509.00)	(28,974,318.00)	25,883,573.00	(3,090,745.00)	-33.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	135,532,223.49	4,063,391.25	139,595,614.74	142,488,717.00	4,194,275.00	146,682,992.00	5.1%
2) Federal Revenue		8100-8299	0.00	3,169,835.09	3,169,835.09	0.00	2,706,043.08	2,706,043.08	-14.6%
3) Other State Revenue		8300-8599	2,922,143.00	8,651,535.89	11,573,678.89	3,144,770.00	6,500,742.00	9,645,512.00	-16.7%
4) Other Local Revenue		8600-8799	5,793,644.12	1,584,506.01	7,378,150.13	3,601,500.00	967,733.00	4,569,233.00	-38.1%
5) TOTAL REVENUES			144,248,010.61	17,469,268.24	161,717,278.85	149,234,987.00	14,368,793.08	163,603,780.08	1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		58,608,807.89	25,567,971.38	84,176,779.27	62,824,731.00	24,060,576.38	86,885,307.38	3.2%
2) Instruction - Related Services	2000-2999		16,040,121.08	1,107,474.91	17,147,595.99	16,961,938.00	654,043.08	17,615,981.08	2.7%
3) Pupil Services	3000-3999		14,665,547.44	3,584,660.16	18,250,207.60	15,585,609.00	4,056,198.62	19,641,807.62	7.6%
4) Ancillary Services	4000-4999		4,477,170.99	730,008.66	5,207,179.65	4,320,153.00	0.00	4,320,153.00	-17.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		1,701,117.10	0.00	1,701,117.10	1,484,328.00	0.00	1,484,328.00	-12.7%
7) General Administration	7000-7999		7,710,124.98	117,900.60	7,828,025.58	8,150,083.00	10,000.00	8,160,083.00	4.2%
8) Plant Services	8000-8999		11,910,042.52	8,218,618.07	20,128,660.59	12,509,973.00	7,358,758.00	19,868,731.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	637,200.00	3,710,917.00	4,348,117.00	660,000.00	4,112,790.00	4,772,790.00	9.8%
10) TOTAL EXPENDITURES			115,750,132.00	43,037,550.78	158,787,682.78	122,496,815.00	40,252,366.08	162,749,181.08	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28,497,878.61	(25,568,282.54)	2,929,596.07	26,738,172.00	(25,883,573.00)	854,599.00	-70.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,632,509.00	0.00	4,632,509.00	3,090,745.00	0.00	3,090,745.00	-33.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,936,172.54)	23,936,172.54	0.00	(25,883,573.00)	25,883,573.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(28,568,681.54)	23,936,172.54	(4,632,509.00)	(28,974,318.00)	25,883,573.00	(3,090,745.00)	-33.3%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,802.93)	(1,632,110.00)	(1,702,912.93)	(2,236,146.00)	0.00	(2,236,146.00)	31.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,708,248.14	1,632,110.00	22,340,358.14	20,637,445.21	0.00	20,637,445.21	-7.6%
2) Ending Balance, June 30 (E + F1e)			20,637,445.21	0.00	20,637,445.21	18,401,299.21	0.00	18,401,299.21	-10.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Board Reserve Policy	0000	9760	15,679,839.46	0.00	15,679,839.46	13,371,101.42	0.00	13,371,101.42	-14.7%
Board Reserve Policy	0000	9760				7,462,796.67		7,462,796.67	
2017-2018 Mandate One-Time	0000	9760				5,908,304.75		5,908,304.75	
Board Reserve Policy	0000	9760	972,022.20		972,022.20				
Board Reserve Policy	0000	9760	7,353,908.63		7,353,908.63				
Board Reserve Policy	0000	9760	7,353,908.63		7,353,908.63				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,902,605.75	0.00	4,902,605.75	4,975,197.79	0.00	4,975,197.79	1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,118.83	455,000.00	1.1%
3) Other State Revenue		8300-8599	4,412,631.51	4,530,000.00	2.7%
4) Other Local Revenue		8600-8799	659,758.25	283,500.00	-57.0%
5) TOTAL, REVENUES			5,522,508.59	5,268,500.00	-4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,349,857.92	2,311,553.00	-1.6%
2) Classified Salaries		2000-2999	1,295,749.93	1,358,043.00	4.8%
3) Employee Benefits		3000-3999	1,178,074.21	1,150,609.00	-2.3%
4) Books and Supplies		4000-4999	512,232.19	280,392.74	-45.3%
5) Services and Other Operating Expenditures		5000-5999	617,964.96	176,450.00	-71.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,953,879.21	5,277,047.74	-11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(431,370.62)	(8,547.74)	-98.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(431,370.62)	(8,547.74)	-98.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,463,074.94	7,031,704.32	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,463,074.94	7,031,704.32	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,463,074.94	7,031,704.32	-5.8%
2) Ending Balance, June 30 (E + F1e)			7,031,704.32	7,023,156.58	-0.1%
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			759,582.38	759,582.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,272,121.94	6,263,574.20	-0.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	450,118.83	455,000.00	1.1%
TOTAL, FEDERAL REVENUE			450,118.83	455,000.00	1.1%
<b>OTHER STATE REVENUE</b>					
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	4,358,694.00	4,530,000.00	3.9%
All Other State Revenue	All Other	8590	53,937.51	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,412,631.51	4,530,000.00	2.7%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	40,000.00	22,000.00	-45.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	211,000.00	175,500.00	-16.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	408,758.25	86,000.00	-79.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>659,758.25</b>	<b>283,500.00</b>	<b>-57.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,522,508.59</b>	<b>5,268,500.00</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,695,286.62	1,944,000.00	14.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	336,346.00	350,553.00	4.2%
Other Certificated Salaries		1900	318,225.30	17,000.00	-94.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,349,857.92</b>	<b>2,311,553.00</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	174,605.19	160,014.00	-8.4%
Classified Support Salaries		2200	286,205.00	298,530.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	119,936.43	125,100.00	4.3%
Clerical, Technical and Office Salaries		2400	610,268.66	671,775.00	10.1%
Other Classified Salaries		2900	104,734.65	102,624.00	-2.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,295,749.93</b>	<b>1,358,043.00</b>	<b>4.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	324,846.87	276,321.00	-14.9%
PERS		3201-3202	189,216.72	241,957.00	27.9%
OASDI/Medicare/Alternative		3301-3302	129,169.69	131,253.00	1.6%
Health and Welfare Benefits		3401-3402	428,855.68	384,620.00	-10.3%
Unemployment Insurance		3501-3502	1,670.23	1,837.00	10.0%
Workers' Compensation		3601-3602	104,315.02	114,621.00	9.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,178,074.21</b>	<b>1,150,609.00</b>	<b>-2.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	37,237.86	57,329.00	54.0%
Materials and Supplies		4300	467,957.80	202,063.74	-56.8%
Noncapitalized Equipment		4400	7,036.53	21,000.00	198.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>512,232.19</b>	<b>280,392.74</b>	<b>-45.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,783.29	31,250.00	-12.7%
Dues and Memberships		5300	2,615.00	3,500.00	33.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,125.11	21,800.00	-39.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,002.58	35,500.00	-31.7%
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	490,283.98	82,900.00	-83.1%
Communications		5900	1,155.00	1,500.00	29.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>617,964.96</b>	<b>176,450.00</b>	<b>-71.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			5,953,879.21	5,277,047.74	-11.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,118.83	455,000.00	1.1%
3) Other State Revenue		8300-8599	4,412,631.51	4,530,000.00	2.7%
4) Other Local Revenue		8600-8799	659,758.25	283,500.00	-57.0%
5) TOTAL, REVENUES			5,522,508.59	5,268,500.00	-4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,364,408.28	3,063,485.00	-8.9%
2) Instruction - Related Services	2000-2999		2,181,940.95	1,824,883.74	-16.4%
3) Pupil Services	3000-3999		29,423.45	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		378,106.53	388,679.00	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,953,879.21	5,277,047.74	-11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(431,370.62)	(8,547.74)	-98.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(431,370.62)	(8,547.74)	-98.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,463,074.94	7,031,704.32	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,463,074.94	7,031,704.32	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,463,074.94	7,031,704.32	-5.8%
2) Ending Balance, June 30 (E + F1e)			7,031,704.32	7,023,156.58	-0.1%
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			759,582.38	759,582.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,272,121.94	6,263,574.20	-0.1%
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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6391	Adult Education Block Grant Program	758,982.38	758,982.38
9010	Other Restricted Local	600.00	600.00
Total, Restricted Balance		<u>759,582.38</u>	<u>759,582.38</u>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,091.00	865,994.00	13.9%
3) Other State Revenue		8300-8599	58,834.00	65,554.00	11.4%
4) Other Local Revenue		8600-8799	961,138.00	962,189.00	0.1%
5) TOTAL, REVENUES			1,780,063.00	1,893,737.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	963,837.66	1,005,943.00	4.4%
3) Employee Benefits		3000-3999	439,958.06	497,612.00	13.1%
4) Books and Supplies		4000-4999	608,803.82	517,015.00	-15.1%
5) Services and Other Operating Expenditures		5000-5999	86,073.63	94,350.00	9.6%
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	87,201.00	87,200.00	0.0%
9) TOTAL, EXPENDITURES			2,185,874.17	2,202,120.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(405,811.17)	(308,383.00)	-24.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	360,000.00	400,000.00	11.1%
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			360,000.00	400,000.00	11.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,811.17)	91,617.00	-300.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,505.76	27,694.59	-62.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,505.76	27,694.59	-62.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,505.76	27,694.59	-62.3%
2) Ending Balance, June 30 (E + F1e)			27,694.59	119,311.59	330.8%
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			27,694.59	119,311.59	330.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	760,091.00	865,994.00	13.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>760,091.00</b>	<b>865,994.00</b>	<b>13.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	58,834.00	65,554.00	11.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,834.00</b>	<b>65,554.00</b>	<b>11.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	922,438.00	930,389.00	0.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,700.00	1,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,000.00	30,100.00	-18.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>961,138.00</b>	<b>962,189.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,780,063.00</b>	<b>1,893,737.00</b>	<b>6.4%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	814,889.66	853,017.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	148,948.00	152,926.00	2.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>963,837.66</b>	<b>1,005,943.00</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	139,668.11	173,036.00	23.9%
OASDI/Medicare/Alternative		3301-3302	66,165.17	76,955.00	16.3%
Health and Welfare Benefits		3401-3402	204,824.84	215,701.00	5.3%
Unemployment Insurance		3501-3502	439.70	500.00	13.7%
Workers' Compensation		3601-3602	28,860.24	31,420.00	8.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>439,958.06</b>	<b>497,612.00</b>	<b>13.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,868.71	17,430.27	-59.3%
Noncapitalized Equipment		4400	640.00	0.00	-100.0%
Food		4700	565,295.11	499,584.73	-11.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>608,803.82</b>	<b>517,015.00</b>	<b>-15.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,770.00	2,100.00	-44.3%
Dues and Memberships		5300	201.00	100.00	-50.2%
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	3,500.00	3,000.00	-14.3%
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	78,602.63	89,150.00	13.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>86,073.63</b>	<b>94,350.00</b>	<b>9.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	87,201.00	87,200.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>87,201.00</b>	<b>87,200.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,185,874.17</b>	<b>2,202,120.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	360,000.00	400,000.00	11.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			360,000.00	400,000.00	11.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			360,000.00	400,000.00	11.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,091.00	865,994.00	13.9%
3) Other State Revenue		8300-8599	58,834.00	65,554.00	11.4%
4) Other Local Revenue		8600-8799	961,138.00	962,189.00	0.1%
5) TOTAL, REVENUES			1,780,063.00	1,893,737.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,098,673.17	2,114,920.00	0.8%
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		87,201.00	87,200.00	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			2,185,874.17	2,202,120.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(405,811.17)	(308,383.00)	-24.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	360,000.00	400,000.00	11.1%
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			360,000.00	400,000.00	11.1%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,811.17)	91,617.00	-300.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	73,505.76	27,694.59	-62.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			73,505.76	27,694.59	-62.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			73,505.76	27,694.59	-62.3%
2) Ending Balance, June 30 (E + F1e)					
			27,694.59	119,311.59	330.8%
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	27,694.59	119,311.59	330.8%
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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	27,694.59	119,311.59
Total, Restricted Balance		<u>27,694.59</u>	<u>119,311.59</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,000.00	25,000.00	-46.8%
5) TOTAL, REVENUES			47,000.00	25,000.00	-46.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,571,637.56	2,202,959.66	40.2%
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			1,571,637.56	2,202,959.66	40.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,524,637.56)	(2,177,959.66)	42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,524,637.56)	(2,177,959.66)	42.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,708,039.61	2,183,402.05	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,708,039.61	2,183,402.05	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,708,039.61	2,183,402.05	-41.1%
2) Ending Balance, June 30 (E + F1e)			2,183,402.05	5,442.39	-99.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,183,402.05	5,442.39	-99.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,000.00	25,000.00	-46.8%
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			47,000.00	25,000.00	-46.8%
TOTAL, REVENUES			47,000.00	25,000.00	-46.8%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,252.00	83,150.00	21.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,503,385.56	2,119,809.66	41.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,571,637.56</b>	<b>2,202,959.66</b>	<b>40.2%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,571,637.56</b>	<b>2,202,959.66</b>	<b>40.2%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,000.00	25,000.00	-46.8%
5) TOTAL, REVENUES			47,000.00	25,000.00	-46.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,571,637.56	2,202,959.66	40.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,571,637.56	2,202,959.66	40.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,524,637.56)	(2,177,959.66)	42.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,524,637.56)	(2,177,959.66)	42.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,708,039.61	2,183,402.05	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,708,039.61	2,183,402.05	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,708,039.61	2,183,402.05	-41.1%
2) Ending Balance, June 30 (E + F1e)			2,183,402.05	5,442.39	-99.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,183,402.05	5,442.39	-99.8%
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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,188.99	0.00	-100.0%
5) TOTAL, REVENUES			14,188.99	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,188.99	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,188.99	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,270,347.80	3,284,536.79	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,270,347.80	3,284,536.79	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,270,347.80	3,284,536.79	0.4%
2) Ending Balance, June 30 (E + F1e)			3,284,536.79	3,284,536.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,284,536.79	3,284,536.79	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,188.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,188.99	0.00	-100.0%
<b>TOTAL, REVENUES</b>			14,188.99	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,188.99	0.00	-100.0%
5) TOTAL, REVENUES			14,188.99	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,188.99	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,188.99	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,270,347.80	3,284,536.79	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,270,347.80	3,284,536.79	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,270,347.80	3,284,536.79	0.4%
2) Ending Balance, June 30 (E + F1e)					
			3,284,536.79	3,284,536.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	3,284,536.79	3,284,536.79	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	613,697.26	78,945.00	-87.1%
5) TOTAL, REVENUES			613,697.26	78,945.00	-87.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	63,450.78	59,969.00	-5.5%
2) Classified Salaries		2000-2999	2,620.87	0.00	-100.0%
3) Employee Benefits		3000-3999	17,435.33	18,976.00	8.8%
4) Books and Supplies		4000-4999	717,193.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	515,294.30	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,315,995.12	78,945.00	-94.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(702,297.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(702,297.86)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	707,220.75	4,922.89	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707,220.75	4,922.89	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707,220.75	4,922.89	-99.3%
2) Ending Balance, June 30 (E + F1e)			4,922.89	4,922.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,922.89	4,922.89	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	613,697.26	78,945.00	-87.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			613,697.26	78,945.00	-87.1%
<b>TOTAL, REVENUES</b>			613,697.26	78,945.00	-87.1%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	56,651.00	59,969.00	5.9%
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	6,799.78	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>63,450.78</b>	<b>59,969.00</b>	<b>-5.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	264.39	0.00	-100.0%
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	315.00	0.00	-100.0%
Other Classified Salaries		2900	2,041.48	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,620.87</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,473.73	9,763.00	15.2%
PERS		3201-3202	244.28	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,008.80	870.00	-13.8%
Health and Welfare Benefits		3401-3402	5,765.19	6,440.00	11.7%
Unemployment Insurance		3501-3502	30.05	30.00	-0.2%
Workers' Compensation		3601-3602	1,913.28	1,873.00	-2.1%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,435.33</b>	<b>18,976.00</b>	<b>8.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	462,659.57	0.00	-100.0%
Noncapitalized Equipment		4400	254,534.27	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>717,193.84</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,520.00	0.00	-100.0%
Dues and Memberships		5300	760.00	0.00	-100.0%
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	5,000.00	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	500,014.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>515,294.30</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,315,995.12</b>	<b>78,945.00</b>	<b>-94.0%</b>

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	613,697.26	78,945.00	-87.1%
5) TOTAL, REVENUES			613,697.26	78,945.00	-87.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		98,471.08	78,945.00	-19.8%
2) Instruction - Related Services	2000-2999		653,374.61	0.00	-100.0%
3) Pupil Services	3000-3999		558,738.93	0.00	-100.0%
4) Ancillary Services	4000-4999		358.51	0.00	-100.0%
5) Community Services	5000-5999		288.19	0.00	-100.0%
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		4,763.80	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,315,995.12	78,945.00	-94.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(702,297.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(702,297.86)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	707,220.75	4,922.89	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707,220.75	4,922.89	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707,220.75	4,922.89	-99.3%
2) Ending Balance, June 30 (E + F1e)			4,922.89	4,922.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,922.89	4,922.89	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,525,550.00	1,110,900.00	-27.2%
5) TOTAL, REVENUES			1,525,550.00	1,110,900.00	-27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,568.32	0.00	-100.0%
3) Employee Benefits		3000-3999	3,694.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,547,082.59	1,011,643.02	-34.6%
5) Services and Other Operating Expenditures		5000-5999	2,292,541.32	2,293,675.05	0.0%
6) Capital Outlay		6000-6999	20,737,526.11	46,590,254.70	124.7%
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			24,613,412.34	49,895,572.77	102.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,087,862.34)	(48,784,672.77)	111.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,547,509.00	2,690,745.00	5.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,547,509.00	2,690,745.00	5.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,540,353.34)	(46,093,927.77)	124.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,035,363.16	82,495,009.82	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,035,363.16	82,495,009.82	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,035,363.16	82,495,009.82	-19.9%
2) Ending Balance, June 30 (E + F1e)			82,495,009.82	36,401,082.05	-55.9%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	82,495,009.82	36,401,082.05	-55.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,196,550.00	830,900.00	-30.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	329,000.00	280,000.00	-14.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,525,550.00	1,110,900.00	-27.2%
<b>TOTAL, REVENUES</b>			1,525,550.00	1,110,900.00	-27.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	32,568.32	0.00	-100.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>32,568.32</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	675.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,132.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	12.00	0.00	-100.0%
Workers' Compensation		3601-3602	875.00	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,694.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	277,625.40	0.00	-100.0%
Noncapitalized Equipment		4400	1,269,457.19	1,011,643.02	-20.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,547,082.59</b>	<b>1,011,643.02</b>	<b>-34.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	104,323.49	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475.00	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,187,742.83	2,293,675.05	4.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,292,541.32</b>	<b>2,293,675.05</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,737,526.11	46,590,254.70	124.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,737,526.11</b>	<b>46,590,254.70</b>	<b>124.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,613,412.34</b>	<b>49,895,572.77</b>	<b>102.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,547,509.00	2,690,745.00	5.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,547,509.00	2,690,745.00	5.6%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,547,509.00	2,690,745.00	5.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,525,550.00	1,110,900.00	-27.2%
5) TOTAL, REVENUES			1,525,550.00	1,110,900.00	-27.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		24,613,412.34	49,895,572.77	102.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,613,412.34	49,895,572.77	102.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(23,087,862.34)	(48,784,672.77)	111.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,547,509.00	2,690,745.00	5.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,547,509.00	2,690,745.00	5.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,540,353.34)	(46,093,927.77)	124.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,035,363.16	82,495,009.82	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,035,363.16	82,495,009.82	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,035,363.16	82,495,009.82	-19.9%
2) Ending Balance, June 30 (E + F1e)			82,495,009.82	36,401,082.05	-55.9%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	82,495,009.82	36,401,082.05	-55.9%
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%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,090,000.00	1,120,000.00	2.8%
5) TOTAL, REVENUES			1,090,000.00	1,120,000.00	2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,686.58	424,232.19	321.3%
6) Capital Outlay		6000-6999	607,947.97	1,586,049.55	160.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			708,634.55	2,010,281.74	183.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			381,365.45	(890,281.74)	-333.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			381,365.45	(890,281.74)	-333.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,827,297.79	6,208,663.24	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,827,297.79	6,208,663.24	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,827,297.79	6,208,663.24	6.5%
2) Ending Balance, June 30 (E + F1e)			6,208,663.24	5,318,381.50	-14.3%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,208,663.24	5,318,381.50	-14.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	85,000.00	70,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,005,000.00	1,050,000.00	4.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,090,000.00	1,120,000.00	2.8%
<b>TOTAL, REVENUES</b>			1,090,000.00	1,120,000.00	2.8%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	100,686.58	424,232.19	321.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>100,686.58</b>	<b>424,232.19</b>	<b>321.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	607,947.97	1,586,049.55	160.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>607,947.97</b>	<b>1,586,049.55</b>	<b>160.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>708,634.55</b>	<b>2,010,281.74</b>	<b>183.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,090,000.00	1,120,000.00	2.8%
5) TOTAL, REVENUES			1,090,000.00	1,120,000.00	2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		708,634.55	2,010,281.74	183.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			708,634.55	2,010,281.74	183.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			381,365.45	(890,281.74)	-333.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			381,365.45	(890,281.74)	-333.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,827,297.79	6,208,663.24	6.5%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,827,297.79	6,208,663.24	6.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,827,297.79	6,208,663.24	6.5%
2) Ending Balance, June 30 (E + F1e)			6,208,663.24	5,318,381.50	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	6,208,663.24	5,318,381.50	-14.3%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	619,215.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			619,215.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(616,215.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(616,215.75)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,933.39	5,717.64	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,933.39	5,717.64	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,933.39	5,717.64	-99.1%
2) Ending Balance, June 30 (E + F1e)			5,717.64	5,717.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,717.64	5,717.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,000.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	619,215.75	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			619,215.75	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			619,215.75	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		619,215.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			619,215.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(616,215.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(616,215.75)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,933.39	5,717.64	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,933.39	5,717.64	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,933.39	5,717.64	-99.1%
2) Ending Balance, June 30 (E + F1e)			5,717.64	5,717.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,717.64	5,717.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
7710	State School Facilities Projects	5,717.64	5,717.64
Total, Restricted Balance		<u>5,717.64</u>	<u>5,717.64</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	0.00	-100.0%
5) TOTAL, REVENUES			30,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,725,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,725,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,755,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,363,536.41	3,118,536.41	128.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,363,536.41	3,118,536.41	128.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,363,536.41	3,118,536.41	128.7%
2) Ending Balance, June 30 (E + F1e)			3,118,536.41	3,118,536.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,500,000.00	1,500,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,618,536.41	1,618,536.41	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			30,000.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,725,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,725,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,725,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	0.00	-100.0%
5) TOTAL, REVENUES			30,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			30,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,725,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,725,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,755,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,363,536.41	3,118,536.41	128.7%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,363,536.41	3,118,536.41	128.7%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,363,536.41	3,118,536.41	128.7%
2) Ending Balance, June 30 (E + F1e)			3,118,536.41	3,118,536.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			1,500,000.00	1,500,000.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	1,618,536.41	1,618,536.41	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	1,500,000.00	1,500,000.00
Total, Restricted Balance		<u>1,500,000.00</u>	<u>1,500,000.00</u>

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,091,547.19	32,091,547.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,091,547.19	32,091,547.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,091,547.19	32,091,547.19	0.0%
2) Ending Balance, June 30 (E + F1e)			32,091,547.19	32,091,547.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,091,547.19	32,091,547.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,091,547.19	32,091,547.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,091,547.19	32,091,547.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,091,547.19	32,091,547.19	0.0%
2) Ending Balance, June 30 (E + F1e)			32,091,547.19	32,091,547.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			32,091,547.19	32,091,547.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	32,091,547.19	32,091,547.19
Total, Restricted Balance		<u>32,091,547.19</u>	<u>32,091,547.19</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,395.36	0.00	-100.0%
5) TOTAL, REVENUES			7,395.36	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,278,586.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,849.09	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,289,435.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,282,039.98)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,282,039.98)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,285,494.97	3,454.99	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,285,494.97	3,454.99	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,285,494.97	3,454.99	-99.7%
2) Ending Balance, June 30 (E + F1e)			3,454.99	3,454.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,454.99	3,454.99	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,395.36	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,395.36	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,395.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,278,586.25	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,278,586.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	10,849.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,849.09	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,289,435.34	0.00	-100.0%



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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,395.36	0.00	-100.0%
5) TOTAL, REVENUES			7,395.36	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,289,435.34	0.00	-100.0%
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			1,289,435.34	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,282,039.98)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,282,039.98)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,285,494.97	3,454.99	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,285,494.97	3,454.99	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,285,494.97	3,454.99	-99.7%
2) Ending Balance, June 30 (E + F1e)			3,454.99	3,454.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,454.99	3,454.99	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,415.00	8,415.00	8,415.00	8,540.00	8,540.00	8,540.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,415.00	8,415.00	8,415.00	8,540.00	8,540.00	8,540.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.96	3.96	3.96	3.96	3.96	3.96
b. Special Education-Special Day Class	29.13	29.13	29.13	29.13	29.13	29.13
c. Special Education-NPS/LCI	7.77	7.77	7.77	7.77	7.77	7.77
d. Special Education Extended Year	3.29	3.29	3.29	3.29	3.29	3.29
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	44.15	44.15	44.15	44.15	44.15	44.15
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,459.15	8,459.15	8,459.15	8,584.15	8,584.15	8,584.15
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	3,693,384.00		3,693,384.00			3,693,384.00
Work in Progress	15,653,079.32		15,653,079.32			15,653,079.32
Total capital assets not being depreciated	19,346,463.32	0.00	19,346,463.32	0.00	0.00	19,346,463.32
Capital assets being depreciated:						
Land Improvements	524,534,774.11		524,534,774.11			524,534,774.11
Buildings	224,580,715.47		224,580,715.47			224,580,715.47
Equipment	8,034,541.75		8,034,541.75			8,034,541.75
Total capital assets being depreciated	757,150,031.33	0.00	757,150,031.33	0.00	0.00	757,150,031.33
Accumulated Depreciation for:						
Land Improvements	(109,323,484.96)		(109,323,484.96)			(109,323,484.96)
Buildings	(136,806,445.00)		(136,806,445.00)			(136,806,445.00)
Equipment	(4,101,634.00)	20,510.00	(4,081,124.00)			(4,081,124.00)
Total accumulated depreciation	(250,231,563.96)	20,510.00	(250,211,053.96)	0.00	0.00	(250,211,053.96)
Total capital assets being depreciated, net	506,918,467.37	20,510.00	506,938,977.37	0.00	0.00	506,938,977.37
Governmental activity capital assets, net	526,264,930.69	20,510.00	526,285,440.69	0.00	0.00	526,285,440.69
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00			0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	JUNE											
			July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>			25,827,316.20	22,083,793.89	8,388,248.91	(4,998,390.76)	(9,483,348.03)	(2,039,637.87)	42,820,101.70	32,889,907.06				
<b>B. RECEIPTS</b>														
LCOFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		185,299.00	185,299.00	764,407.20	333,538.20	333,538.20	764,407.21	333,538.20	333,538.20				
Property Taxes	8020-8079					7,495,966.63	6,854,799.37	60,254,499.94	9,192,421.92					
Miscellaneous Funds	8080-8099			(211,576.32)	(423,152.64)	(282,101.76)	(282,101.76)	(282,101.76)	1,605,321.99					
Federal Revenue	8100-8299			29,589.08	185,879.38	(27,662.49)	6,853.94	67,545.17	304,746.36					
Other State Revenue	8300-8599		227,804.66	865,640.00	525,017.17	376,839.47	215,510.48	257,365.82	517,413.06					
Other Local Revenue	8600-8799		330,015.35	19,901.22				268,085.71	471,167.23					
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
<b>TOTAL RECEIPTS</b>			743,119.01	23,212.98	1,917,791.11	7,876,145.05	7,692,572.67	61,329,792.09	12,424,608.76	529,401.49				
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999		697,684.84	6,316,710.65	5,984,252.19	6,316,710.63	6,184,252.18	6,184,252.19	6,242,519.92	6,981,627.55				
Classified Salaries	2000-2999		1,262,472.92	2,260,559.54	2,315,776.86	2,213,008.32	2,380,929.84	2,634,706.23	2,367,126.00	2,887,851.14				
Employee Benefits	3000-3999		331,977.64	3,150,818.10	3,224,537.84	3,342,428.60	3,325,289.28	3,375,583.00	3,338,269.06	3,566,470.94				
Books and Supplies	4000-4999		95,562.13	640,501.08	943,823.89	437,505.32	417,375.91	312,635.71	294,618.76	302,714.16				
Services	5000-5999		989,625.44	600,494.46	954,781.93	954,781.93	870,816.15	870,816.15	2,200,603.27	1,031,075.66				
Capital Outlay	6000-6599					2,666.00	5,199.15		54,329.58					
Other Outgo	7000-7499		139,385.41	(38,137.26)	1,006,498.03	(905,998.48)		1,314.24	1,389,836.81					
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699								3,090,745.00					
<b>TOTAL DISBURSEMENTS</b>			3,516,708.38	12,930,946.57	14,429,670.74	12,361,102.32	13,183,862.51	16,470,052.52	15,887,303.40	14,769,739.45				
<b>D. BALANCE SHEET ITEMS</b>														
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199		(13,073,647.23)											
Accounts Receivable	9200-9299		884,493.34	884,493.34					(6,467,500.00)					
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Deferred Outflows of Resources	9490													
<b>SUBTOTAL</b>			2,653,480.03	(12,189,153.89)	884,493.34	0.00	12,935,000.00	0.00	(6,467,500.00)	0.00				
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599													
Due To Other Funds	9610		1,715,779.05	1,672,306.73	1,759,251.38									
Current Loans	9640													
Unearned Revenues	9650		(12,935,000.00)											
Deferred Inflows of Resources	9690													
<b>SUBTOTAL</b>			(5,147,337.16)	1,672,306.73	1,759,251.38	0.00	0.00	0.00	0.00	0.00				
Nonoperating														
Suspense Clearing	9910		0.00											
<b>TOTAL BALANCE SHEET ITEMS</b>			7,800,817.19	(787,813.39)	(874,758.04)	0.00	12,935,000.00	0.00	(6,467,500.00)	0.00				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(3,743,522.31)	(13,695,546.98)	(13,386,637.67)	(4,484,957.27)	7,443,710.16	44,859,739.57	(9,930,194.64)	(14,240,337.96)				
<b>F. ENDING CASH (A + E)</b>			22,083,793.89	8,388,248.91	(4,998,390.76)	(9,483,348.03)	(2,039,637.87)	42,820,101.70	32,889,907.06	18,649,569.10				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	18,649,589.10	11,293,820.89	28,526,172.76	28,148,188.06				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	764,407.20	333,538.20	333,538.20	764,407.19			5,429,456.00	5,429,456.00
Property Taxes	8020-8079	6,647,560.42	35,708,876.05	11,662,270.08	2,769,138.59			140,585,533.00	140,585,533.00
Miscellaneous Funds	8080-8099	(493,678.08)	(246,839.04)	1,640,584.71	(74,250.58)			668,003.00	668,003.00
Federal Revenue	8100-8299	185,324.26	172,471.97	65,196.48	264,788.26	1,410,989.99		2,706,043.08	2,706,043.08
Other State Revenue	8300-8599		875,125.08	891,721.85	5,466,914.09			9,645,512.00	9,645,512.00
Other Local Revenue	8600-8799	360,436.53	544,651.25	121,132.48	898,831.74			4,569,233.00	4,569,233.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		7,464,050.33	37,387,823.51	14,714,443.80	10,089,829.29	1,410,989.99	0.00	163,603,780.08	163,603,780.08
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	6,316,710.66	6,283,464.80	7,314,086.00	1,243,142.78	426,276.61		66,491,691.00	66,491,691.00
Classified Salaries	2000-2999	2,750,394.26	2,576,522.29	2,532,367.67	2,046,389.92	270,615.01		28,498,720.00	28,498,720.00
Employee Benefits	3000-3999	3,346,906.96	3,324,740.50	3,319,599.50	7,108,132.90	202,177.68		40,956,932.00	40,956,932.00
Books and Supplies	4000-4999	497,318.16	398,767.22	773,653.10	718,029.21	753,633.05		6,586,137.70	6,586,137.70
Services	5000-5999	711,147.90	994,334.24	1,152,722.23	259,914.97	3,738,997.05		15,330,111.38	15,330,111.38
Capital Outlay	6000-6599				158,079.61	329,725.66		550,000.00	550,000.00
Other Outgo	7000-7499	1,197,320.60	110,142.59		1,152,150.27	283,076.79		4,335,589.00	4,335,589.00
Interfund Transfers Out	7600-7629							3,090,745.00	3,090,745.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		14,819,798.54	13,687,971.64	15,092,428.50	12,685,839.66	6,004,501.85	0.00	165,839,926.08	165,839,926.08
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199		(6,467,500.00)		13,073,647.23			0.00	
Accounts Receivable	9200-9299					(1,410,989.99)		1,242,490.03	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
<b>SUBTOTAL</b>		0.00	(6,467,500.00)	0.00	13,073,647.23	(1,410,989.99)	0.00	1,242,490.03	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					(6,004,501.85)		(857,164.69)	
Due To Other Funds	9610							0.00	
Current Loans	9640				12,935,000.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	12,935,000.00	(6,004,501.85)	0.00	(857,164.69)	
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(6,467,500.00)	0.00	138,647.23	4,593,511.86	0.00	2,099,654.72	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(7,355,748.21)	17,232,351.87	(377,984.70)	(2,457,363.14)	0.00	0.00	(136,491.28)	(2,236,146.00)
<b>F. ENDING CASH (A + E)</b>		11,293,820.89	28,526,172.76	28,148,188.06	25,690,824.92				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								25,690,824.92	



		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>									
JUNE		25,690,824.92	20,678,296.04	6,095,785.70	(8,720,744.27)	(12,606,866.78)	(5,313,473.94)	35,748,190.61	31,861,571.40
<b>B. RECEIPTS</b>									
<b>LCFF/Revenue Limit Sources</b>									
8010-8019 Principal Apportionment		271,770.40	271,770.41	489,186.71	489,186.72	489,186.72	489,186.72	489,186.72	489,186.72
8020-8079 Property Taxes				(365,766.30)	7,934,684.43	7,255,991.46	63,781,026.00	9,730,428.46	
8080-8099 Miscellaneous Funds			(182,883.15)		(243,844.20)	(243,844.20)	(243,844.20)	1,387,614.39	(243,844.20)
8100-8299 Federal Revenue			29,589.08	185,879.38	(27,662.49)	6,853.94	67,545.17	304,746.36	40,320.68
8300-8599 Other State Revenue		174,075.32		661,472.70	(15,615.26)	430,955.56	196,656.64	395,377.54	
8600-8799 Other Local Revenue		295,868.05	17,842.00	470,692.67	337,847.20	193,211.21	240,346.39	422,414.69	392,360.50
8910-8929 Interfund Transfers In					500,000.00				
8930-8979 All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		741,713.77	136,318.34	1,441,465.16	8,974,596.40	8,132,354.69	64,530,916.72	12,729,768.16	678,023.70
<b>C. DISBURSEMENTS</b>									
1000-1999 Certificated Salaries		729,754.06	6,607,059.52	6,259,319.55	6,607,059.53	6,468,512.59	6,468,512.59	6,529,458.62	7,302,539.47
2000-2999 Classified Salaries		1,315,287.02	2,355,127.43	2,412,654.71	2,305,586.96	2,480,533.29	2,744,926.12	2,466,151.98	3,008,661.05
3000-3999 Employee Benefits		357,007.73	3,388,380.12	3,467,658.10	3,594,437.46	3,576,005.89	3,630,091.60	3,589,964.30	3,835,371.91
4000-4999 Books and Supplies		86,976.95	582,959.30	859,031.99	398,200.41	379,879.40	284,548.92	268,150.59	275,518.72
5000-5999 Services		981,687.87	595,678.03	947,123.84	947,123.84	863,831.53	863,831.53	2,182,952.72	1,022,805.63
6000-6599 Capital Outlay					2,666.00	5,199.15		54,329.58	
7000-7499 Other Outgo		152,978.87	(41,856.57)	1,104,655.98	(994,355.29)		1,442.41	1,525,379.58	
7600-7629 Interfund Transfers Out								3,008,399.00	
7630-7699 All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		3,623,692.50	13,487,347.83	15,050,444.17	12,860,718.91	13,773,961.85	17,001,752.17	16,616,387.37	15,444,896.78
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
9111-9199 Cash Not in Treasury		(12,935,000.00)							
9200-9299 Accounts Receivable		470,330.00	470,330.00	470,329.99				12,935,000.00	
9310 Due From Other Funds									
9320 Stores									
9330 Prepaid Expenditures									
9340 Other Current Assets									
9490 Deferred Outflows of Resources									
<b>SUBTOTAL</b>		1,410,989.99	470,330.00	470,329.99	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
9500-9599 Accounts Payable									
9610 Due To Other Funds		2,600,880.15	1,701,810.85	1,677,880.95					
9640 Current Loans									
9650 Unearned Revenues		(12,935,000.00)							
9690 Deferred Inflows of Resources									
<b>SUBTOTAL</b>		(6,004,501.85)	1,701,810.85	1,677,880.95	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
9910 Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		7,415,491.84	(1,231,480.85)	(1,207,550.96)	0.00	0.00	(6,467,500.00)	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(5,012,528.88)	(14,582,510.34)	(14,816,529.97)	(3,886,122.51)	7,293,392.84	41,061,664.55	(3,886,619.21)	(14,766,873.08)
<b>F. ENDING CASH (A + E)</b>									
		20,678,296.04	6,095,785.70	(8,720,744.27)	(12,606,866.78)	(5,313,473.94)	35,748,190.61	31,861,571.40	17,094,698.32
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		17,094,698.32	9,158,307.93	27,792,739.76	27,193,950.87				
<b>B. RECEIPTS</b>									
LFFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	489,186.72	489,186.72	489,186.72	489,186.72			5,435,408.00	5,435,408.00
8020-8079	Property Taxes	7,036,623.39	37,798,815.92	12,344,829.88	2,931,208.46			148,813,608.00	148,813,608.00
8080-8099	Miscellaneous Funds	(426,727.36)	(213,363.68)	1,418,094.92	(64,181.02)			577,411.00	577,411.00
8100-8299	Federal Revenue	185,324.26	172,471.97	65,196.48	264,788.26	1,410,989.99		2,706,043.08	2,706,043.08
8300-8599	Other State Revenue		668,720.66	681,402.97	4,177,503.87			7,370,550.00	7,370,550.00
8600-8799	Other Local Revenue	323,141.50	488,295.17	108,598.67	802,827.95			4,093,446.00	4,093,446.00
8910-8929	Interfund Transfers In							500,000.00	500,000.00
8930-8979	All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>		7,607,548.51	39,404,126.76	15,107,309.64	8,601,334.24	1,410,989.99	0.00	169,496,466.08	169,496,466.08
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	6,607,059.53	6,572,285.52	7,650,279.45	1,300,284.06	445,870.51		69,547,995.00	69,547,995.00
2000-2999	Classified Salaries	2,865,453.83	2,684,308.12	2,638,306.35	2,131,998.27	281,935.87		29,690,931.00	29,690,931.00
3000-3999	Employee Benefits	3,599,253.47	3,575,415.73	3,569,887.11	7,644,064.32	217,421.26		44,044,959.00	44,044,959.00
4000-4999	Books and Supplies	452,639.75	362,942.49	704,149.12	653,522.41	685,927.65		5,994,447.70	5,994,447.70
5000-5999	Services	705,443.94	986,358.91	1,143,476.50	257,830.24	3,709,007.36		15,207,151.94	15,207,151.94
6000-6599	Capital Outlay							550,000.00	550,000.00
7000-7499	Other Outgo	1,314,088.38	120,884.16		1,264,512.84	310,683.64		4,758,414.00	4,758,414.00
7600-7629	Interfund Transfers Out							3,008,399.00	3,008,399.00
7630-7699	All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		15,543,938.90	14,302,194.93	15,706,088.53	13,410,291.76	5,980,571.94	0.00	172,802,297.64	172,802,297.64
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury		(6,467,500.00)		12,935,000.00			0.00	0.00
9200-9299	Accounts Receivable					(1,410,989.99)		0.00	0.00
9310	Due From Other Funds							0.00	0.00
9320	Stores							0.00	0.00
9330	Prepaid Expenditures							0.00	0.00
9340	Other Current Assets							0.00	0.00
9490	Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>		0.00	(6,467,500.00)	0.00	12,935,000.00	(1,410,989.99)	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable					(5,980,571.95)		0.00	0.00
9610	Due To Other Funds							0.00	0.00
9640	Current Loans				12,935,000.00			0.00	0.00
9650	Unearned Revenues							0.00	0.00
9690	Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	12,935,000.00	(5,980,571.95)	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(6,467,500.00)	0.00	0.00	4,569,581.96	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(7,936,390.39)	18,634,431.83	(598,788.89)	(4,808,957.52)	0.01	0.00	(3,305,831.56)	(3,305,831.56)
<b>F. ENDING CASH (A + E)</b>		9,158,307.93	27,792,739.76	27,193,950.87	22,384,993.35				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								22,384,993.36	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	62,453,357.52	301	0.00	303	62,453,357.52	305	1,372,067.07		307	61,081,290.45	309
2000 - Classified Salaries	27,015,582.23	311	379,557.54	313	26,636,024.69	315	1,518,018.20		317	25,118,006.49	319
3000 - Employee Benefits	37,205,479.62	321	373,043.24	323	36,832,436.38	325	785,461.73		327	36,046,974.65	329
4000 - Books, Supplies Equip Replace. (6500)	10,460,256.95	331	178,313.88	333	10,281,943.07	335	756,671.41		337	9,525,271.66	339
5000 - Services... & 7300 - Indirect Costs	17,414,650.62	341	1,282,829.91	343	16,131,820.71	345	3,763,739.70		347	12,368,081.01	349
TOTAL					152,335,582.37	365			TOTAL	144,139,624.26	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	48,762,619.55 375
2. Salaries of Instructional Aides Per EC 41011.		2100	3,431,143.65 380
3. STRS.		3101 & 3102	12,133,039.47 382
4. PERS.		3201 & 3202	620,131.78 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,012,682.88 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	7,316,314.72 385
7. Unemployment Insurance.		3501 & 3502	26,186.02 390
8. Workers' Compensation Insurance.		3601 & 3602	1,611,354.18 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			74,913,472.25 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			105,212.96 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			74,808,259.29 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			51.90%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	51.90%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	144,139,624.26
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	66,491,691.00	301	0.00	303	66,491,691.00	305	1,237,612.00		307	65,254,079.00	309
2000 - Classified Salaries	28,498,720.00	311	240,909.00	313	28,257,811.00	315	1,634,956.00		317	26,622,855.00	319
3000 - Employee Benefits	40,956,932.00	321	328,041.00	323	40,628,891.00	325	915,688.00		327	39,713,203.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,586,137.70	331	120,000.00	333	6,466,137.70	335	616,920.00		337	5,849,217.70	339
5000 - Services... & 7300 - Indirect Costs	15,242,910.38	341	(33,000.00)	343	15,275,910.38	345	3,260,512.38		347	12,015,398.00	349
TOTAL					157,120,441.08	365			TOTAL	149,454,752.70	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			53.93%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	53.93%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	149,454,752.70
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	668,284,927.00	(1,499,479.00)	666,785,448.00			666,785,448.00	17,685,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	106,194,469.00	22,817,492.00	129,011,961.00			129,011,961.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	538,188.59		538,188.59			538,188.59	
Governmental activities long-term liabilities	775,017,584.59	21,318,013.00	796,335,597.59	0.00	0.00	796,335,597.59	17,685,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	163,420,191.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,169,835.09
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	70,238.84
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	350,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,632,509.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	533,931.35
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,586,679.19
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		405,811.17
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				155,069,488.67

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,459.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,331.57
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	142,253,184.36	17,059.05
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)	142,253,184.36	17,059.05
B. Required effort (Line A.2 times 90%)	128,027,865.92	15,353.15
C. Current year expenditures (Line I.E and Line II.B)	155,069,488.67	18,331.57
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%

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



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,059,430.08
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 122,309,989.29

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.32%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,612,676.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	619,714.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,270,590.77
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,270,590.77

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,219,092.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,147,595.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,047,551.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,207,179.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,701,117.10
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,146,449.75
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	117,900.60
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,046,386.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,953,879.21
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,098,673.17
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,605,430.46
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	154,291,256.50

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	4.71%
--	-------

**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	4.71%
---	-------

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,270,590.77</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,543,208.16</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.96%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.96%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.16%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 6.96%  
Highest rate used in any program: 4.16%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
13	5310	2,098,673.17	87,201.00	4.16%

<b>LCFF Calculator Universal Assumptions</b>				
San Mateo Union High (69047) - San Mateo Union High School District 2018-19 Budget				
<b>Summary of Funding</b>				
	2017-18	2018-19	2019-20	2020-21
<b>Target Components:</b>				
Base Grant	74,648,424	77,323,751	79,588,277	81,878,769
Grade Span Adjustment	1,945,040	2,007,849	2,066,666	2,131,447
Supplemental Grant	3,970,605	4,401,317	4,775,181	4,911,237
Concentration Grant	-	-	-	-
Add-ons	316,483	316,483	316,483	316,483
<b>Total Target</b>	<b>80,880,552</b>	<b>84,049,400</b>	<b>86,746,607</b>	<b>89,237,936</b>
<b>Transition Components:</b>				
Target	\$ 80,880,552	\$ 84,049,400	\$ 86,746,607	\$ 89,237,936
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE	FALSE	TRUE	TRUE
Floor	76,390,255	78,845,052	84,326,898	84,488,007
Remaining Need after Gap (informational only)	2,462,030	-	-	-
Current Year Gap Funding	2,028,267	5,204,348	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	471,352	565,622	754,163	754,163
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 78,889,874</b>	<b>\$ 84,615,022</b>	<b>\$ 87,500,770</b>	<b>\$ 89,992,099</b>
<b>Components of LCFF By Object Code</b>				
	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 9,232,103	\$ 9,232,103	\$ 9,232,103	\$ 9,232,103
8011 - Fair Share	(5,526,123)	(5,526,123)	(5,526,123)	(5,526,123)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,713,692	1,723,476	1,729,428	1,732,884
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	133,069,528	140,585,533	148,813,608	155,815,956
8096 - In-Lieu of Property Taxes	(4,615,480)	(4,866,120)	(4,991,205)	(5,124,931)
<i>Property Taxes net of in-lieu</i>	<i>128,454,048</i>	<i>135,719,413</i>	<i>143,822,403</i>	<i>150,691,025</i>
<b>TOTAL FUNDING</b>	<b>\$ 133,873,720</b>	<b>\$ 141,148,869</b>	<b>\$ 149,257,811</b>	<b>\$ 156,129,889</b>
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ 53,270,154	\$ 54,810,371	\$ 60,027,613	\$ 64,404,906
Less: EPA in Excess to LCFF Funding	\$ 1,713,692	\$ 1,723,476	\$ 1,729,428	\$ 1,732,884
<b>Total Phase-In Entitlement</b>	<b>\$ 78,889,874</b>	<b>\$ 84,615,022</b>	<b>\$ 87,500,770</b>	<b>\$ 89,992,099</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 1,713,948	\$ 1,723,476	\$ 1,729,428	\$ 1,732,884
<b>Summary of Student Population</b>				
	2017-18	2018-19	2019-20	2020-21
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	2,593.00	2,593.00	2,593.00	2,593.00
COE Unduplicated Pupil Count	29.00	29.00	29.00	29.00
<b>Total Unduplicated pupil Count</b>	<b>2,622.00</b>	<b>2,622.00</b>	<b>2,622.00</b>	<b>2,622.00</b>
Rolling %, Supplemental Grant	25.9200%	27.7400%	29.2400%	29.2300%
Rolling %, Concentration Grant	25.9200%	27.7400%	29.2400%	29.2300%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	8,568.46	8,617.38	8,647.14	8,664.42
<b>Total Adjusted Base Grant ADA</b>	<b>8,568.46</b>	<b>8,617.38</b>	<b>8,647.14</b>	<b>8,664.42</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>8568.46</b>	<b>8617.38</b>	<b>8647.14</b>	<b>8664.42</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	8,568.46	8,617.38	8,647.14	8,664.42
<b>Total Actual ADA</b>	<b>8,568.46</b>	<b>8,617.38</b>	<b>8,647.14</b>	<b>8,664.42</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>				
	2017-18	2018-19	2019-20	2020-21
Estimated Total LCFF Funding				
Estimated Base Grant				
Estimated Total of Supplemental and Concentration Grants				
Proportional Increase or Improvement in Services				
Current year estimated supplemental and concentration grant fun	\$ 3,970,605	\$ 4,401,317	\$ 4,775,181	\$ 4,911,237
Current year Percentage to Increase or Improve Services	5.32%	5.51%	5.79%	5.79%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		174,603.11	174,603.11
2. State Lottery Revenue	8560	1,211,543.00		398,316.00	1,609,859.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,211,543.00	0.00	572,919.11	1,784,462.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,116,596.00			1,116,596.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	94,947.00			94,947.00
4. Books and Supplies	4000-4999	0.00		572,919.11	572,919.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,211,543.00	0.00	572,919.11	1,784,462.11
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	142,488,717.00	5.72%	150,632,152.00	4.59%	157,540,963.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,144,770.00	-44.95%	1,731,050.00	0.00%	1,731,050.00
4. Other Local Revenues	8600-8799	3,601,500.00	0.00%	3,601,500.00	0.00%	3,601,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	500,000.00	-50.00%	250,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(25,883,573.00)	12.03%	(28,997,464.56)	2.66%	(29,769,495.36)
6. Total (Sum lines A1 thru A5c)		123,351,414.00	3.34%	127,467,237.44	4.62%	133,354,017.64
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,833,394.00		60,497,944.00
b. Step & Column Adjustment				622,452.23		606,417.00
c. Cost-of-Living Adjustment				1,370,592.77		
d. Other Adjustments				671,505.00		102,946.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,833,394.00	4.61%	60,497,944.00	1.17%	61,207,307.00
2. Classified Salaries						
a. Base Salaries				20,171,786.00		20,970,399.00
b. Step & Column Adjustment				110,534.24		186,741.00
c. Cost-of-Living Adjustment				688,078.76		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,171,786.00	3.96%	20,970,399.00	0.89%	21,157,140.00
3. Employee Benefits	3000-3999	29,067,729.00	8.53%	31,548,158.00	4.70%	33,030,702.00
4. Books and Supplies	4000-4999	5,180,766.00	-11.06%	4,607,849.00	-0.37%	4,590,766.00
5. Services and Other Operating Expenditures	5000-5999	9,630,341.00	-2.13%	9,425,320.00	4.54%	9,853,388.00
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	310,000.00	4.84%	325,000.00	4.85%	340,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(97,201.00)	0.00%	(97,201.00)	0.00%	(97,201.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,090,745.00	0.16%	3,095,600.00	1.74%	3,149,425.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		125,587,560.00	4.13%	130,773,069.00	2.19%	133,632,277.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,236,146.00)		(3,305,831.56)		(278,259.36)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,637,445.21		18,401,299.21		15,095,467.65
2. Ending Fund Balance (Sum lines C and D1)		18,401,299.21		15,095,467.65		14,817,208.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		55,000.00		55,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		9,856,398.72		9,468,874.84
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		5,184,068.93		5,293,333.45
2. Unassigned/Unappropriated	9790	18,401,299.21		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,401,299.21		15,095,467.65		14,817,208.29

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		5,184,068.93		5,293,333.45
c. Unassigned/Unappropriated	9790	18,401,299.21		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		18,401,299.21		5,184,068.93		5,293,333.45
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
There is an increase of 6.0FTE in 2019-2020 for increased enrollment that is offset 1.2FTE that will be funded by the one-time monies in 2018-2019 and eliminated in 2019-2020. In 2020-2021 there is an increase of 1.0FTE for increased enrollment.						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,194,275.00	0.00%	4,194,275.00	0.00%	4,194,275.00
2. Federal Revenues	8100-8299	2,706,043.08	0.00%	2,706,043.08	0.00%	2,706,043.08
3. Other State Revenues	8300-8599	6,500,742.00	-13.25%	5,639,500.00	0.00%	5,639,500.00
4. Other Local Revenues	8600-8799	967,733.00	-49.17%	491,946.00	2.22%	502,858.00
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	25,883,573.00	12.03%	28,997,464.56	2.66%	29,769,495.36
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>40,252,366.08</b>	<b>4.41%</b>	<b>42,029,228.64</b>	<b>1.86%</b>	<b>42,812,171.44</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,658,297.00		9,050,051.00
b. Step & Column Adjustment				126,609.79		123,436.00
c. Cost-of-Living Adjustment				265,144.21		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,658,297.00	4.52%	9,050,051.00	1.36%	9,173,487.00
2. Classified Salaries						
a. Base Salaries				8,326,934.00		8,720,532.00
b. Step & Column Adjustment				67,536.95		94,691.00
c. Cost-of-Living Adjustment				326,061.05		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,326,934.00	4.73%	8,720,532.00	1.09%	8,815,223.00
3. Employee Benefits	3000-3999	11,889,203.00	5.11%	12,496,801.00	3.23%	12,900,479.00
4. Books and Supplies	4000-4999	1,405,371.70	-1.34%	1,386,598.70	-0.41%	1,380,873.70
5. Services and Other Operating Expenditures	5000-5999	5,699,770.38	1.44%	5,781,831.94	-3.10%	5,602,421.74
6. Capital Outlay	6000-6999	150,000.00	0.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,112,790.00	7.80%	4,433,414.00	7.81%	4,779,687.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,000.00	0.00%	10,000.00	0.00%	10,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>40,252,366.08</b>	<b>4.41%</b>	<b>42,029,228.64</b>	<b>1.86%</b>	<b>42,812,171.44</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
<b>(Line D3f must agree with line D2)</b>						

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	146,682,992.00	5.55%	154,826,427.00	4.46%	161,735,238.00
2. Federal Revenues	8100-8299	2,706,043.08	0.00%	2,706,043.08	0.00%	2,706,043.08
3. Other State Revenues	8300-8599	9,645,512.00	-23.59%	7,370,550.00	0.00%	7,370,550.00
4. Other Local Revenues	8600-8799	4,569,233.00	-10.41%	4,093,446.00	0.27%	4,104,358.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	500,000.00	-50.00%	250,000.00
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)		163,603,780.08	3.60%	169,496,466.08	3.94%	176,166,189.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				66,491,691.00		69,547,995.00
b. Step & Column Adjustment				749,062.02		729,853.00
c. Cost-of-Living Adjustment				1,635,736.98		0.00
d. Other Adjustments				671,505.00		102,946.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,491,691.00	4.60%	69,547,995.00	1.20%	70,380,794.00
2. Classified Salaries						
a. Base Salaries				28,498,720.00		29,690,931.00
b. Step & Column Adjustment				178,071.19		281,432.00
c. Cost-of-Living Adjustment				1,014,139.81		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,498,720.00	4.18%	29,690,931.00	0.95%	29,972,363.00
3. Employee Benefits	3000-3999	40,956,932.00	7.54%	44,044,959.00	4.28%	45,931,181.00
4. Books and Supplies	4000-4999	6,586,137.70	-8.98%	5,994,447.70	-0.38%	5,971,639.70
5. Services and Other Operating Expenditures	5000-5999	15,330,111.38	-0.80%	15,207,151.94	1.64%	15,455,809.74
6. Capital Outlay	6000-6999	550,000.00	0.00%	550,000.00	0.00%	550,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,422,790.00	7.59%	4,758,414.00	7.61%	5,120,437.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(87,201.00)	0.00%	(87,201.00)	0.00%	(87,201.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,090,745.00	0.16%	3,095,600.00	1.74%	3,149,425.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		165,839,926.08	4.20%	172,802,297.64	2.11%	176,444,448.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,236,146.00)		(3,305,831.56)		(278,259.36)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,637,445.21		18,401,299.21		15,095,467.65
2. Ending Fund Balance (Sum lines C and D1)		18,401,299.21		15,095,467.65		14,817,208.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		55,000.00		55,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		9,856,398.72		9,468,874.84
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		5,184,068.93		5,293,333.45
2. Unassigned/Unappropriated	9790	18,401,299.21		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,401,299.21		15,095,467.65		14,817,208.29

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		5,184,068.93		5,293,333.45
c. Unassigned/Unappropriated	9790	18,401,299.21		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		18,401,299.21		5,184,068.93		5,293,333.45
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.10%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,540.00		8,569.00		8,587.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		165,839,926.08		172,802,297.64		176,444,448.44
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)		165,839,926.08		172,802,297.64		176,444,448.44
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)		4,975,197.78		5,184,068.93		5,293,333.45
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)		4,975,197.78		5,184,068.93		5,293,333.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(87,201.00)				
Other Sources/Uses Detail					0.00	4,632,509.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	87,201.00	0.00				
Other Sources/Uses Detail					360,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,547,509.00	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					1,725,000.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>87,201.00</b>	<b>(87,201.00)</b>	<b>4,632,509.00</b>	<b>4,632,509.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(87,201.00)				
Other Sources/Uses Detail					0.00	3,090,745.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	87,200.00	0.00				
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,690,745.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>87,200.00</b>	<b>(87,201.00)</b>	<b>3,090,745.00</b>	<b>3,090,745.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	8,160	8,104		
Charter School		252		
<b>Total ADA</b>	<b>8,160</b>	<b>8,356</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	8,529	8,298		
Charter School				
<b>Total ADA</b>	<b>8,529</b>	<b>8,298</b>	<b>2.7%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	8,752	8,415		
Charter School		0		
<b>Total ADA</b>	<b>8,752</b>	<b>8,415</b>	<b>3.9%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	8,540			
Charter School	0			
<b>Total ADA</b>	<b>8,540</b>			

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

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

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

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

District is basic aid and ADA variances have a minimal impact on funding.

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

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

District is basic aid and ADA variances have a minimal impact on funding.

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	8,343	8,626		
Charter School				
<b>Total Enrollment</b>	<b>8,343</b>	<b>8,626</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	8,857	9,104		
Charter School				
<b>Total Enrollment</b>	<b>8,857</b>	<b>9,104</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	9,117	8,906		
Charter School				
<b>Total Enrollment</b>	<b>9,117</b>	<b>8,906</b>	<b>2.3%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	8,896			
Charter School				
<b>Total Enrollment</b>	<b>8,896</b>			

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

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

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

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

District is basic aid and ADA variances have a minimal impact on funding.

- 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)

District is basic aid and ADA variances have a minimal impact on funding.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	8,104	8,626	
Charter School	252	0	
<b>Total ADA/Enrollment</b>	<b>8,356</b>	<b>8,626</b>	<b>96.9%</b>
Second Prior Year (2016-17)			
District Regular	8,298	9,104	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,298</b>	<b>9,104</b>	<b>91.1%</b>
First Prior Year (2017-18)			
District Regular	8,415	8,906	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>8,415</b>	<b>8,906</b>	<b>94.5%</b>
Historical Average Ratio:			94.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.7%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	8,540	8,896		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,540</b>	<b>8,896</b>	<b>96.0%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	8,569	8,927		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,569</b>	<b>8,927</b>	<b>96.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	8,587	8,945		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,587</b>	<b>8,945</b>	<b>96.0%</b>	<b>Not Met</b>

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

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

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

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

District is basic aid and ADA variances have a minimal impact on funding.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**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)	84,049,400.00	86,746,607.00	89,237,936.00
<b>Step 1 - Change in Population</b>	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	8,459.15	8,584.15	8,614.00
b. Prior Year ADA (Funded)		8,459.15	8,584.15
c. Difference (Step 1a minus Step 1b)		125.00	29.85
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.48%	0.35%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	1.48%	0.35%	0.20%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	133,069,528.49	140,585,533.00	148,813,608.00	155,815,956.00
Percent Change from Previous Year		5.65%	5.85%	4.71%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>4.65% to 6.65%</b>	<b>4.85% to 6.85%</b>	<b>3.71% to 5.71%</b>

**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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	138,834,331.49	146,014,989.00	154,249,016.00	161,254,820.00
District's Projected Change in LCFF Revenue:		5.17%	5.64%	4.54%
<b>Basic Aid Standard:</b>		<b>4.65% to 6.65%</b>	<b>4.85% to 6.85%</b>	<b>3.71% to 5.71%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

The District will remain Basic Aid even after the LCFF is fully funded. Property taxes in the Bay Area are projected to grow faster than any other area in California.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	86,285,559.61	104,760,505.42	82.4%
Second Prior Year (2016-17)	93,572,862.09	107,422,154.77	87.1%
First Prior Year (2017-18)	99,639,563.64	115,750,132.00	86.1%
	Historical Average Ratio:		85.2%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>82.2% to 88.2%</b>	<b>82.2% to 88.2%</b>	<b>82.2% to 88.2%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	107,072,909.00	122,496,815.00	87.4%	Met
1st Subsequent Year (2019-20)	113,016,501.00	127,677,469.00	88.5%	Not Met
2nd Subsequent Year (2020-21)	115,395,149.00	130,482,852.00	88.4%	Not Met

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

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

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

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

STRS and PERS rates will increase substantially over the next two years. Also due to increased enrollment, 4.8 FTEs were added to the budget in 2019-2020.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.48%	0.35%	0.20%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.52% to 11.48%</b>	<b>-9.65% to 10.35%</b>	<b>-9.80% to 10.20%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.52% to 6.48%	-4.65% to 5.35%	-4.80% to 5.20%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	3,169,835.09		
Budget Year (2018-19)	2,706,043.08	-14.63%	Yes
1st Subsequent Year (2019-20)	2,706,043.08	0.00%	No
2nd Subsequent Year (2020-21)	2,706,043.08	0.00%	No

**Explanation:**  
(required if Yes)

No increase in Federal funds are estimated. All 2017-2018 carryovers are budgeted to be fully expended.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	11,573,678.89		
Budget Year (2018-19)	9,645,512.00	-16.66%	Yes
1st Subsequent Year (2019-20)	7,370,550.00	-23.59%	Yes
2nd Subsequent Year (2020-21)	7,370,550.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time mandated cost are not considered after 2018-2019.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	7,378,150.13		
Budget Year (2018-19)	4,569,233.00	-38.07%	Yes
1st Subsequent Year (2019-20)	4,093,446.00	-10.41%	Yes
2nd Subsequent Year (2020-21)	4,104,358.00	0.27%	No

**Explanation:**  
(required if Yes)

All funds received in 2017-2018 are projected to be fully spent in that year. In 2018-2019, the mental health grant of \$500K is set to expire.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	10,460,256.95		
Budget Year (2018-19)	6,586,137.70	-37.04%	Yes
1st Subsequent Year (2019-20)	5,994,447.70	-8.98%	Yes
2nd Subsequent Year (2020-21)	5,971,639.70	-0.38%	No

**Explanation:**  
(required if Yes)

All funds budgeted in 2017-2018 are assumed to be spent in that fiscal year. Also, one-time mandated cost are not considered after 2018-2019.

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

First Prior Year (2017-18)	17,501,851.62		
Budget Year (2018-19)	15,330,111.38	-12.41%	Yes
1st Subsequent Year (2019-20)	15,207,151.94	-0.80%	No
2nd Subsequent Year (2020-21)	15,455,809.74	1.64%	No

**Explanation:**  
(required if Yes)

All funds budgeted in 2017-2018 are assumed to be spent in that fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	22,121,664.11		
Budget Year (2018-19)	16,920,788.08	-23.51%	Not Met
1st Subsequent Year (2019-20)	14,170,039.08	-16.26%	Not Met
2nd Subsequent Year (2020-21)	14,180,951.08	0.08%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	27,962,108.57		
Budget Year (2018-19)	21,916,249.08	-21.62%	Not Met
1st Subsequent Year (2019-20)	21,201,599.64	-3.26%	Met
2nd Subsequent Year (2020-21)	21,427,449.44	1.07%	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)

No increase in Federal funds are estimated. All 2017-2018 carryovers are budgeted to be fully expended.

**Explanation:**

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

One-time mandated cost are not considered after 2018-2019.

**Explanation:**

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

All funds received in 2017-2018 are projected to be fully spent in that year. In 2018-2019, the mental health grant of \$500K is set to expire.

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

**Explanation:**

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

All funds budgeted in 2017-2018 are assumed to be spent in that fiscal year. Also, one-time mandated cost are not considered after 2018-2019.

**Explanation:**

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

All funds budgeted in 2017-2018 are assumed to be spent in that fiscal year.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**7B. Calculating the District's Required Minimum Contribution**

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	165,839,926.08			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	165,839,926.08	4,975,197.78	7,358,758.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	165,839,926.08			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	165,839,926.08	4,975,197.78	5,418,246.39	4,975,197.78

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
3,316,798.52	4,975,197.78

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

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
7,358,758.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

4,975,197.78
--------------

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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,232,996.00	4,465,912.17	4,902,605.75
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,232,996.00	4,465,912.17	4,902,605.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	141,099,852.03	148,863,738.94	163,420,191.78
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	141,099,852.03	148,863,738.94	163,420,191.78
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	(1,344,903.52)	108,350,519.42	1.2%	Not Met
Second Prior Year (2016-17)	1,164,158.64	110,847,154.77	N/A	Met
First Prior Year (2017-18)	(70,802.93)	120,382,641.00	0.1%	Met
Budget Year (2018-19) (Information only)	(2,236,146.00)	125,587,560.00		

**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)

The District has been spending down a large beginning balance to increase the educational needs of our students. Even though the District is projected to deficit spend in 2018-2019 the District will remain solvent.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2015-16)	15,800,635.46	20,888,993.02	N/A	Met
Second Prior Year (2016-17)	21,871,109.62	19,544,089.50	10.6%	Not Met
First Prior Year (2017-18)	18,677,276.49	20,708,248.14	N/A	Met
Budget Year (2018-19) (Information only)	20,637,445.21			

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

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

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

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

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

In the 2017-2018 budget beginning balance, the District anticipated a significant balance in carryover budgets.

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	8,540	8,569	8,587
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	165,839,926.08	172,802,297.64	176,444,448.44
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	165,839,926.08	172,802,297.64	176,444,448.44
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,975,197.78	5,184,068.93	5,293,333.45
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,975,197.78</b>	<b>5,184,068.93</b>	<b>5,293,333.45</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,975,197.79	5,184,068.93	5,293,333.45
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,975,197.79	5,184,068.93	5,293,333.45
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,975,197.78</b>	<b>5,184,068.93</b>	<b>5,293,333.45</b>
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?

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?

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?

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)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(23,936,172.54)			
Budget Year (2018-19)	(25,883,573.00)	1,947,400.46	8.1%	Met
1st Subsequent Year (2019-20)	(28,997,464.56)	3,113,891.56	12.0%	Not Met
2nd Subsequent Year (2020-21)	(29,769,495.36)	772,030.80	2.7%	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	500,000.00	500,000.00	New	Not Met
2nd Subsequent Year (2020-21)	250,000.00	(250,000.00)	-50.0%	Not Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	4,532,509.00			
Budget Year (2018-19)	3,090,745.00	(1,441,764.00)	-31.8%	Not Met
1st Subsequent Year (2019-20)	3,095,600.00	4,855.00	0.2%	Met
2nd Subsequent Year (2020-21)	3,149,425.00	53,825.00	1.7%	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) Career Technical Education Incentive Grant will sunset on June 30, 2019 but the expenditures are expected to be ongoing in subsequent year and unrestricted general fund resources will fund these expenditures.

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

**Explanation:**  
(required if NOT met) There is set aside in fund 40 that we will transfer to support the district's mental health program.



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)

A contra account of \$1.5M was set aside in Fund 40 in 2017-2018 for any substantial tax refunds.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	Various	Fund 51	Fund 51	666,785,448
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	General Fund & Adult Education	Certificated and Classified Object Codes	538,189

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
<b>TOTAL:</b>				667,323,637

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	41,865,420	41,291,537	42,017,659	43,509,964
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	41,865,420	41,291,537	42,017,659	43,509,964
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>No</b>	<b>Yes</b>	<b>Yes</b>

---

**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)

The General Obligation Bonds are paid from a levy against property owners and those funds are deposited into Fund 51. The district moved to non-work days for contract certificated and classified management.

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

2,586,184.00
1,789,021.00
797,163.00
Actuarial
Sep. 03, 2017

5. OPEB Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	279,272.00	279,272.00	279,272.00
b.	250,000.00	250,000.00	250,000.00
c.	279,272.00	279,272.00	279,272.00
d.	48	48	48

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	499.8	505.0	509.8	510.8

**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.

2017-2018 is settled and 2018-2019 negotiations are being discussed.
--

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

660,614
---------

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
2,969,962	2,358,823	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
7,688,776	7,528,448	7,528,448
95.0%	95.0%	95.0%
5.0%	5.0%	5.0%

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

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

No		
----	--	--

--

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
909,864	749,062	680,541
1.3%	1.3%	1.3%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
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	355.6	368.3	368.3	368.3

**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.

2017-2018 is settled and 2018-2019 is being discussed.
--

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

280,041
---------

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

1,140,063	922,591	0
-----------	---------	---



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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,892,927	4,981,028	4,981,028
90.0%	90.0%	90.0%
5.0%	5.0%	5.0%

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

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

No		
----	--	--

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
169,447	143,788	77,942
1.3%	1.3%	1.3%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
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	55.6	61.0	61.0	61.0

**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.

2017-2018 is settled and 2018-2019 is being discussed.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
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

112,748

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	477,916	332,962	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,058,982	1,058,982	1,058,982
Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	33,345	34,283	25,616
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	80,000	80,000	80,000
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 21, 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?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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**

---

July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

San Mateo Union High

San Mateo 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) - 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

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

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

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

INTRA-FD-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

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) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COMP.ABS.9665	538,188.59	538,188.59

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.



July 1 Budget  
2018-19 Budget  
Technical Review Checks

San Mateo Union High

San Mateo 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) - 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

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

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

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

INTRA-FD-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) must be provided. PASSED

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.

**SAN MATEO COUNTY OFFICE OF EDUCATION**  
**33 - San Mateo Union High School District**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 01 GENERAL FUND</b>							
<b>Revenue</b>							
Revenue Limit Sources (8010 to 8099)	146,682,992.00	0.00	0.00	0.00%	-	146,682,992.00	100.00%
Federal Revenue (8100 to 8299)	2,706,043.08	0.00	0.00	0.00%	-	2,706,043.08	100.00%
Other State Revenue (8300 to 8599)	9,645,512.00	0.00	0.00	0.00%	-	9,645,512.00	100.00%
Other Local Revenue (8600 to 8799)	4,569,233.00	0.00	0.00	0.00%	-	4,569,233.00	100.00%
<b>Total Revenue</b>	<b>163,603,780.08</b>	<b>0.00</b>	<b>0.00</b>			<b>163,603,780.08</b>	
<b>Expenditure</b>							
Certificated Salary (1000 to 1999)	66,491,691.00	0.00	0.00	0.00%	-	66,491,691.00	100.00%
Classified Salary (2000 to 2999)	28,498,720.00	0.00	0.00	0.00%	-	28,498,720.00	100.00%
Employee Benefit (3000 to 3999)	40,956,932.00	0.00	0.00	0.00%	1,767,000.00	39,189,932.00	95.69%
Books and Supplies (4000 to 4999)	6,586,137.70	0.00	0.00	0.00%	784,421.09	5,801,716.61	88.09%
Services and Operating Expenditures (5000 to 5999)	15,330,111.38	0.00	0.00	0.00%	1,025,279.28	14,304,832.10	93.31%
Capital Outlay (6000 to 6999)	550,000.00	0.00	0.00	0.00%	329,998.88	220,001.12	40.00%
Other Outgo (7100 to 7499)	4,335,589.00	0.00	0.00	0.00%	-	4,335,589.00	100.00%
Interfund Transfers Out (7600 to 7629)	3,090,745.00	0.00	0.00	0.00%	-	3,090,745.00	100.00%
<b>Total Expenditure</b>	<b>165,839,926.08</b>	<b>0.00</b>	<b>0.00</b>		<b>3,906,699.25</b>	<b>161,933,226.83</b>	
<b>Total Fund 01 GENERAL FUND</b>	<b>(2,236,146.00)</b>	<b>0.00</b>	<b>0.00</b>		<b>(3,906,699.25)</b>	<b>1,670,553.25</b>	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue, Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended, Encumbered, PreEncumbered; Sort/Group = Fund, Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status  
 Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION**  
**33 - San Mateo Union High School District**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 11 ADULT EDUCATION FUND</b>							
<b>Revenue</b>							
Federal Revenue (8100 to 8299)	455,000.00	0.00	0.00	0.00%	-	455,000.00	100.00%
Other State Revenue (8300 to 8599)	4,530,000.00	0.00	0.00	0.00%	-	4,530,000.00	100.00%
Other Local Revenue (8600 to 8799)	283,500.00	0.00	0.00	0.00%	-	283,500.00	100.00%
<b>Total Revenue</b>	<b>5,268,500.00</b>	<b>0.00</b>	<b>0.00</b>			<b>5,268,500.00</b>	
<b>Expenditure</b>							
Certificated Salary (1000 to 1999)	2,311,553.00	0.00	0.00	0.00%	-	2,311,553.00	100.00%
Classified Salary (2000 to 2999)	1,358,043.00	0.00	0.00	0.00%	-	1,358,043.00	100.00%
Employee Benefit (3000 to 3999)	1,150,609.00	0.00	0.00	0.00%	-	1,150,609.00	100.00%
Books and Supplies (4000 to 4999)	280,392.74	0.00	0.00	0.00%	34,590.75	245,801.99	87.66%
Services and Operating Expenditures (5000 to 5999)	176,450.00	0.00	0.00	0.00%	85,702.40	90,747.60	51.43%
<b>Total Expenditure</b>	<b>5,277,047.74</b>	<b>0.00</b>	<b>0.00</b>		<b>120,293.15</b>	<b>5,156,754.59</b>	
<b>Total Fund 11 ADULT EDUCATION FUND</b>	<b>(8,547.74)</b>	<b>0.00</b>	<b>0.00</b>		<b>(120,293.15)</b>	<b>111,745.41</b>	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue,Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status

Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION  
33 - San Mateo Union High School District  
Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 13 CAFETERIA FUND</b>							
<b>Revenue</b>							
Federal Revenue (8100 to 8299)	865,994.00	0.00	0.00	0.00%	-	865,994.00	100.00%
Other State Revenue (8300 to 8599)	65,554.00	0.00	0.00	0.00%	-	65,554.00	100.00%
Other Local Revenue (8600 to 8799)	962,189.00	0.00	0.00	0.00%	-	962,189.00	100.00%
Interfund Transfers In (8900 to 8929)	400,000.00	0.00	0.00	0.00%	-	400,000.00	100.00%
<b>Total Revenue</b>	<b>2,293,737.00</b>	<b>0.00</b>	<b>0.00</b>			<b>2,293,737.00</b>	
<b>Expenditure</b>							
Classified Salary (2000 to 2999)	1,005,943.00	0.00	0.00	0.00%	-	1,005,943.00	100.00%
Employee Benefit (3000 to 3999)	497,612.00	0.00	0.00	0.00%	-	497,612.00	100.00%
Books and Supplies (4000 to 4999)	517,015.00	0.00	0.00	0.00%	-	517,015.00	100.00%
Services and Operating Expenditures (5000 to 5999)	94,350.00	0.00	0.00	0.00%	-	94,350.00	100.00%
Other Outgo (7100 to 7499)	87,200.00	0.00	0.00	0.00%	-	87,200.00	100.00%
<b>Total Expenditure</b>	<b>2,202,120.00</b>	<b>0.00</b>	<b>0.00</b>			<b>2,202,120.00</b>	
<b>Total Fund 13 CAFETERIA FUND</b>	<b>91,617.00</b>	<b>0.00</b>	<b>0.00</b>			<b>91,617.00</b>	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue,Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status

Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION**  
**33 - San Mateo Union High School District**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 14 DEFERRED MAINTENANCE FUND</b>							
<b>Revenue</b>							
Other Local Revenue (8600 to 8799)	25,000.00	0.00	0.00	0.00%	-	25,000.00	100.00%
<b>Total Revenue</b>	25,000.00	0.00	0.00		-	25,000.00	
<b>Expenditure</b>							
Services and Operating Expenditures (5000 to 5999)	2,202,959.66	0.00	0.00	0.00%	-	2,202,959.66	100.00%
<b>Total Expenditure</b>	2,202,959.66	0.00	0.00		-	2,202,959.66	
<b>Total Fund 14 DEFERRED MAINTENANCE FUND</b>	(2,177,959.66)	0.00	0.00		-	(2,177,959.66)	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue,Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status  
Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.



**SAN MATEO COUNTY OFFICE OF EDUCATION  
33 - San Mateo Union High School District  
Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 19 FOUNDATION SPECIAL REV FUND</b>							
<b>Revenue</b>							
Other Local Revenue (8600 to 8799)	78,945.00	0.00	0.00	0.00%	-	78,945.00	100.00%
<b>Total Revenue</b>	78,945.00	0.00	0.00		-	78,945.00	
<b>Expenditure</b>							
Certificated Salary (1000 to 1999)	59,969.00	0.00	0.00	0.00%	-	59,969.00	100.00%
Employee Benefit (3000 to 3999)	18,976.00	0.00	0.00	0.00%	-	18,976.00	100.00%
Books and Supplies (4000 to 4999)	0.00	0.00	0.00	0.00%	17,252.20	(17,252.20)	100.00%
<b>Total Expenditure</b>	78,945.00	0.00	0.00		17,252.20	61,692.80	
<b>Total Fund 19 FOUNDATION SPECIAL REV FUND</b>	0.00	0.00	0.00		(17,252.20)	17,252.20	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue,Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status  
Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION**  
**33 - San Mateo Union High School District**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 21 BUILDING FUND</b>							
<b>Revenue</b>							
Other Local Revenue (8600 to 8799)	1,110,900.00	0.00	0.00	0.00%	-	1,110,900.00	100.00%
Interfund Transfers In (8900 to 8929)	2,690,745.00	0.00	0.00	0.00%	-	2,690,745.00	100.00%
<b>Total Revenue</b>	<b>3,801,645.00</b>	<b>0.00</b>	<b>0.00</b>		<b>-</b>	<b>3,801,645.00</b>	
<b>Expenditure</b>							
Books and Supplies (4000 to 4999)	1,011,643.02	0.00	0.00	0.00%	-	1,011,643.02	100.00%
Services and Operating Expenditures (5000 to 5999)	2,293,675.05	0.00	0.00	0.00%	-	2,293,675.05	100.00%
Capital Outlay (6000 to 6999)	46,590,254.70	0.00	0.00	0.00%	-	46,590,254.70	100.00%
<b>Total Expenditure</b>	<b>49,895,572.77</b>	<b>0.00</b>	<b>0.00</b>		<b>-</b>	<b>49,895,572.77</b>	
<b>Total Fund 21 BUILDING FUND</b>	<b>(46,093,927.77)</b>	<b>0.00</b>	<b>0.00</b>		<b>-</b>	<b>(46,093,927.77)</b>	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue, Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended, Encumbered, PreEncumbered; Sort/Group = Fund, Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status  
 Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION**  
**33 - San Mateo Union High School District**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 25 CAPITAL FACILITIES FUND</b>							
<b>Revenue</b>							
Other Local Revenue (8600 to 8799)	1,120,000.00	0.00	0.00	0.00%	-	1,120,000.00	100.00%
<b>Total Revenue</b>	1,120,000.00	0.00	0.00		-	1,120,000.00	
<b>Expenditure</b>							
Services and Operating Expenditures (5000 to 5999)	424,232.19	0.00	0.00	0.00%	-	424,232.19	100.00%
Capital Outlay (6000 to 6999)	1,586,049.55	0.00	0.00	0.00%	-	1,586,049.55	100.00%
<b>Total Expenditure</b>	2,010,281.74	0.00	0.00		-	2,010,281.74	
<b>Total Fund 25 CAPITAL FACILITIES FUND</b>	(890,281.74)	0.00	0.00		-	(890,281.74)	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue,Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status

Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

**SAN MATEO COUNTY OFFICE OF EDUCATION  
33 - San Mateo Union High School District  
Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 95 STUDENT BODY FUND</b>							
<b>Expenditure</b>							
Books and Supplies (4000 to 4999)	0.00	0.00	0.00	0.00%	106,240.87	(106,240.87)	100.00%
Services and Operating Expenditures (5000 to 5999)	0.00	0.00	0.00	0.00%	22,267.80	(22,267.80)	100.00%
<b>Total Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>128,508.67</b>	<b>(128,508.67)</b>	
<b>Total Fund 95 STUDENT BODY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(128,508.67)</b>	<b>128,508.67</b>	

Criteria: Type = Summary; Budget Status = Revised; Financial Options = Revenue, Expenditure; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended, Encumbered, PreEncumbered; Sort/Group = Fund, Major Range; Page Break by = Fund; Account Masking = No Masking; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status  
Run: 6/15/2018 1:28 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

DISTRICT NAME: San Mateo Union High School District

**GENERAL FUND REVENUES**

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

Please provide details of the assumptions used in calculating the District's LCFF funding:

FY 2018-19	FY 2019-20	FY 2020-21
Gap Funding Rate	Gap Funding Rate	Gap Funding Rate
COLA	COLA	COLA
ADA	ADA	ADA
Enrollment	Enrollment	Enrollment
Unduplicated Pupil %	Unduplicated Pupil %	Unduplicated Pupil %
CSR Ratio: (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:	Explain below any material changes in LCFF calculation factors between fiscal years:

**BASIC AID DISTRICTS**

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.

FY 2018-19	FY 2019-20	FY 2020-21
Secured Property Taxes 7.35%	Secured Property Taxes 6.25%	Secured Property Taxes 5.00%
Set aside 1.5% of increase in secured taxes for property tax refunds.	Set aside 1.5% of increase in secured taxes for property tax refunds.	Set aside 1.5% of increase in secured taxes for property tax refunds.

**FEDERAL REVENUES**

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.

FY 2018-19	FY 2019-20	FY 2020-21
Funds remain the same as 2017-2018; all carryovers expended	Funds remain the same as 2018-2019	Funds remain the same as 2018-2019

**STATE REVENUES**

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.

FY 2018-19	FY 2019-20	FY 2020-21
Included one-time mandate cost of \$168 per ADA for a total of \$1.4M	Funds are decreased from FY 2018-2019 by \$1.4M due to reduction in mandated costs revenue	Funds remain the same as FY2019-20.
If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.		
FY 2018-19	FY 2019-20	FY 2020-21
\$168 per ADA	N/A	N/A
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2018-19	FY 2019-20	FY 2020-21
School Services Dartboard	School Services Dartboard	School Services Dartboard

**LOCAL REVENUES**

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.

FY 2018-19	FY 2019-20	FY 2020-21
Local revenues received in 2018-2019 for salaries are assumed to be received in the current year.	Local revenues received in 2019-2020 for salaries are assumed to be received in the current year.	Local revenues received in 2020-2021 for salaries are assumed to be received in the current year.
Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.		
FY 2018-19	FY 2019-20	FY 2020-21
N/A	N/A	N/A

**OTHER FINANCING SOURCES & USES**

Describe the nature and purpose of amounts shown in the following accounts:

FY 2018-19	FY 2019-20	FY 2020-21
a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
Student Nutrition - \$400,000	Student Nutrition - \$300,000	Student Nutrition - \$300,000
Building Fund - \$2,690,745	Building Fund - \$2,795,600	Building Fund - \$2,849,425
b) Other Sources/Uses	b) Other Sources/Uses	b) Other Sources/Uses
c) Contributions	c) Contributions	c) Contributions
Mental Health Program - \$0	CTE - \$927,213	CTE - \$955,294
Routine Maintenance - \$7,358,758	Mental Health Program - \$503,630	Mental Health Program - \$515,402
Special Education - \$18,496,557	Routine Maintenance - \$7,595,462	Routine Maintenance - \$7,759,342
Workability - \$28,258	Special Education - \$19,932,959	Special Education - \$20,498,062
	Workability - \$38,201	Workability - \$41,395

DISTRICT NAME: San Mateo Union High School District

**GENERAL FUND EXPENDITURES**

**CERTIFICATED & CLASSIFIED SALARIES**

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Assumed a 4.25% increase on the salary schedule	Assumed a 3.00% increase on the salary schedule	No salary schedule increase
Added 6.0 FTE due to anticipated increased enrollment	Added 6.0 FTE due to anticipated increased enrollment	Added 1.0 FTE due to anticipated increased enrollment
Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Assumed a 4.25% increase on the salary schedule	Assumed a 3.0% increase on the salary schedule	No salary schedule increase
Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Certificated: In discussion	Certificated: Not started	Certificated: Not started
Classified: Not started	Classified: Not started	Classified: Not started
Mgm't & Confidential: Not started	Mgm't & Confidential: Not started	Mgm't & Confidential: Not started
If negotiations are <b>settled</b> , indicate the negotiated increase in compensation and benefits for each fiscal year and <b>whether the costs of settlement are included in the budget and MYP</b> .		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
N/A	N/A	N/A
If negotiations are <b>not settled</b> , indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Assumed a 4.25% on the salary schedule	Assumed a 3.0% on the salary schedule	No salary schedule increase
Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Step & column %: 1.25	Step & column %: 1.25	Step & column %: 1.25
Furlough Days included in the budget:	Furlough Days included in the budget:	Furlough Days included in the budget:
Others assumptions:	Others assumptions:	Others assumptions:

**EMPLOYEE BENEFITS**

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years. Explain significant changes between fiscal years.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
STRS - 16.28%	STRS - 18.13%	STRS - 19.10%
PERS - 18.06%	PERS - 20.80%	PERS - 23.5%
OASDI - 6.2%	OASDI - 6.2%	OASDI - 6.2%
Medicare - 1.45%	Medicare - 1.45%	Medicare - 1.45%
UI - 0.5%	UI - 0.5%	UI - 0.5%
Workers Compensation - 3.12%	Workers Compensation - 3.12%	Workers Compensation - 3.12%

**RETIREMENT INCENTIVE**

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
\$250.00/month until age 65	\$250.00/month until age 65	\$250.00/month until age 65
Approximately 48 retirees are entitled to this benefit	Approximately 48 retirees are entitled to this benefit	Approximately 48 retirees are entitled to this benefit
Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702

**OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)**

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.		
<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
a) 4000-Books & Supplies	a) 4000-Books & Supplies	a) 4000-Books & Supplies
Site budgets are based upon an allocation	Site budgets are based upon an allocation	Site budgets are based upon an allocation
b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs
Solar savings based upon energy projections	Solar savings based upon energy projections	Solar savings based upon energy projections
Utilities projected to increase 5%	Utilities projected to increase 5%	Utilities projected to increase 5%
Election Expense		Election Expense
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
2 Bus Replacements at a cost of \$200K per bus	2 Bus Replacements at a cost of \$200K per bus	2 Bus Replacements at a cost of \$200K per bus
d) 7000-Other Outgo	d) 7000-Other Outgo	d) 7000-Other Outgo

DISTRICT NAME: San Mateo Union High School District

**COMPONENTS OF GENERAL FUND ENDING BALANCE**

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.

FY 2018-19	FY 2019-20	FY 2020-21
Revolving Cash - \$20,000	Revolving Cash - \$20,000	Revolving Cash - \$20,000
Stores Inventory - \$35,000	Stores Inventory - \$35,000	Stores Inventory - \$35,000
3% State Reserves - \$4,975,198	3% State Reserves - \$5,184,069	3% State Reserves - \$5,293,333
Board Reserve Policy - \$13,371,101	Board Reserve Policy - \$9,856,399	Board Reserve Policy - \$9,468,875

**NET CHANGE IN FUND BALANCE - GENERAL FUND**

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2018-19	FY 2019-20	FY 2020-21
Deficit is \$2,235,146	Deficit is \$3,305,832	Deficit is \$315,484

**SHORT & LONG TERM OBLIGATIONS**

**TAX AND REVENUE ANTICIPATION NOTES (TRANS) or TEMPORARY INTERFUND BORROWINGS**

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.

FY 2018-19	FY 2019-20	FY 2020-21
1) TRANS Amount: \$13.0M	1) TRANS Amount: \$13.0M	1) TRANS Amount: \$
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:
Fund Source:	Fund Source:	Fund Source:

**LONG-TERM DEBTS**

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.

FY 2018-19	FY 2019-20	FY 2020-21
GO Bonds	GO Bonds	GO Bonds
COPs	COPs	COPs
BANs	BANs	BANs
Capital Leases	Capital Leases	Capital Leases
Other Borrowings:	Other Borrowings:	Other Borrowings:

**OTHER FUNDS**

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.

**Fund 11 – ADULT EDUCATION**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$5,268,500		
Expenditures: \$5,277,047		
Revenues from LCFF sources		

**Fund 12 – CHILD DEVELOPMENT**

FY 2018-19	FY 2019-20	FY 2020-21
N/A		

**Fund 13 – CAFETERIA**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$2,293,737		
Expenditures: \$2,202,120		
Transfer in from General Fund \$400,000		

**Fund 14 – DEFERRED MAINTENANCE**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$25,000		
Expenditures: \$2,202,959		

**Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS**

FY 2018-19	FY 2019-20	FY 2020-21
N/A		

DISTRICT NAME: San Mateo Union High School District

**Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS**

FY 2018-19	FY 2019-20	FY 2020-21
N/A		

**Fund 21 – BUILDING FUND**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$3,801,645		
Expenditures: \$49,895,572		
Transfer in from General Fund \$2,690,745		

**Fund 25 – CAPITAL FACILITIES FUND**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$1,120,000		
Expenditures: \$2,010,282		

**Fund 35 – COUNTY SCHOOL FACILITIES FUND**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$		
Expenditures: \$		

**Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

FY 2018-19	FY 2019-20	FY 2020-21
N/A		

**OTHER DISTRICT FUNDS**

**Fund 19**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$78,945		
Expenditures: \$78,945		

**Fund 57**

FY 2018-19	FY 2019-20	FY 2020-21
Revenues: \$		
Expenditures: \$		



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

Date of Meeting: 06/21/2018

For additional information on this certification, please contact:

Name: Valerie Miller

Title: Director of Budget and Fiscal Services

Telephone: (650)558-2223

E-mail: vmiller@smuhdsd.org