TRAVIS UNIFIED SCHOOL DISTRICT

2018-2019 Proposed Budget

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Presented by:
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June 2018

The Board and staff thank our students for their artwork contributions to this publication.

2751 De Ronde Drive
Fairfield, CA 94533

Reaching beyond the boundaries to build a community of learners.

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Travis Unified School District

2018-19 Proposed Adopted Budget Report and Multiyear Fiscal Projection

Presented June 12, 2018 – Public Hearing
Proposed Adoption June 19, 1018 – Board Adoption

The proposed adopted budget reports provide a picture of a district's financial condition for the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Proposed Adopted Budget Report represents the initial budget from July 1st through June 30th. The initial budget will be revised as needs change, and/or budget assumptions change, and/or funding allocations change. Illustrated below is a summary of the State budget and budget guidelines as provided by the County Office of Education, as well as, the financial condition of the Travis Unified School District.

Key Guidance

Local educational agencies face increasing expectations to improve outcomes for students. This may necessitate a reallocation of resources if existing programs are not producing desired results. Each LEA faces its own particular set of educational challenges, and there is no "one size fits all" plan. Similarly, each LEA faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors.

There are a few key aspects to maintaining fiscal solvency and sound educational programs that apply to all districts:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based on each LEA's unique situational assessment).

2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth.

3. Establishing contingencies that allow expenditure plans to be changed if needed.

The May Revision confirms that General Fund revenue assumptions have increased substantially since the release of the Governor's January budget. The increased revenues have significantly changed the districts Multi-Year Projection (MYP) position.

The administration attributes these gains primarily to short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December. Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014).

As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases that have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

Funding Adjustments Introduced in the May Revision

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

One-Time Funding: $344 per ADA (an increase of $49/ADA).

Cost-of-Living Adjustments: From 2.51% (January projection) to 2.71% at the May Revision.

Planning Factors for 2018-19 and MYPs

Key planning factors of the 2018-19 preliminary budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (Department of Finance – DOF)	2.71 %	2.57%	2.67 %
LCFF Funding % including $166M Augmentation	3.00 %	-	-
LCFF Gap Funding Percentage (DOF)	100.00 %	-	-
STRS Employer Statutory Rates (statute until 2020-21)	16.28 %	18.13 %	19.10 %
PERS Employer Projected Rates (April 17, 2018)	18.062 %	20.8 %	23.5 %
Social Security Statutory Rate	6.20 %	6.20 %	6.20 %
Medicare Statutory Rate	1.45 %	1.45 %	1.45 %
Unemployment Statutory Projected Rate	0.05 %	0.05 %	0.05 %
Workers' Compensation Projected Rate	1.629 %	1.629 %	1.629 %
Lottery – Unrestricted per ADA (did not change)	$ 146.00	$ 146.00	$ 146.00
Lottery – Prop. 20 per ADA (did not change)	$ 48.00	$ 48.00	$ 48.00
Mandated Cost per ADA for One-Time	$ 344.00	$ 86.00	$ 86.00
Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.) 9-12 per ADA	$ 31.16 $ 58.25	$ 31.16 $ 58.25	$ 31.16 $ 58.25

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by each LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth. The unduplicated count is projected to be 29.55%. While supplemental grant funds are included in the proposed budgets, the District is not eligible to receive concentration grant funds.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

Effective 2015-16, the Local Control Funding Formula (LCFF) relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE). The LCAP is a three-year plan that describes the goals, services and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for the District to share our story of how, what and why programs and services are selected to meet the local needs of our students.

The Travis Unified School District LCAP may be found on the District website or by contacting the District Office or any School Site.

Reserves

County offices and the Fiscal Crisis & Management Assistance Team (FCMAT) continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-required 3% reserve for economic uncertainty represents only a few weeks of payroll. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. There are multiple external and local factors that may impact district operations immediately and sometimes with little notice and retroactively. These factors include but are not limited to:

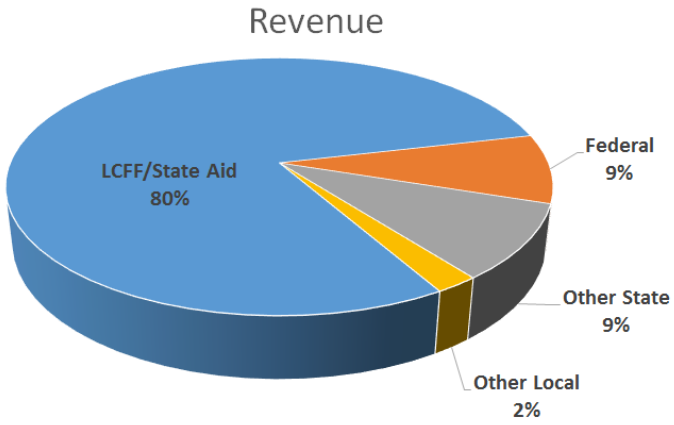
- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements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

A prudent reserve affords districts and their governing boards' time to thoughtfully identify and implement budget adjustments over time. The District ending fund balance includes sustainability reserves which are designed to bridge changing fiscal elements with minimal impact on current year services to students. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

General Fund Budget Overview

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated.

The Second Interim of 17/18 includes a multi-year projection for the budget year (presented March 2018). This projection was the last required budget report and is now updated.



Since the March report, revenue projections have increased by $1.34 million as the Governor has included fully funding LCFF and a generous allocation of one-time mandate funding. The one-time funds are used as bridging funds to sustain current educational activities which would have been reduced due to declining enrollment.

This revenue has changed the current multi-year projection favorably. After the 18/19 year commences and actual enrollment and needs are known, the District will again update the Multi-Year Projection.

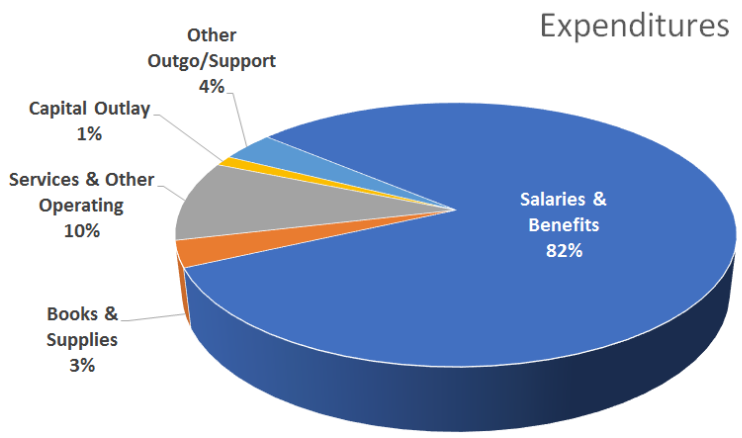
Lottery and Other State revenue have been included in the budget at the same level as previous years adjusted for COLA, if applicable, and enrollment/average daily attendance (ADA) as required by statute.

Other Local Revenues have been reduced in the budget. Local Revenues are included in future budget revisions as received. This is known as cash-basis budgeting as a large portion of these revenues are received from donations to the District.

Impact Aid has been increased as the District received approval to use the district ADA percentage versus the state negotiated rate. This is good news as our eligible student count has decreased. While the Impact Aid voucher discussion is on pause for now, several House members have indicated that is remains a priority. If implemented, the District will receive a significant reduction in Impact Aid revenue mid-year with little notice. The timing and lack of notice is primarily due to the fact that the District fiscal year of June through July does not align with the Federal fiscal year of October through September. Federal allocation information is typically received after the first quarter of the school year.

The Multi-Year Projections include continued declining enrollment of 50 students per year as well as reduced one-time mandate funding.

The General Fund expenditures support the majority of the daily District operations. Employee salary and benefits is the largest expense.



School district employees across the State of California are entitled to automatic annual increases until the final step of the salary schedule, longevity and education bonuses, and a formula pension plan.

Teachers in the Travis Unified School district work 183 days and certificated support staff work up to 193 days and administration work up to 224 days.

Classified staff work 180-260 days and receive up to twenty-four paid vacation days, up to fifteen paid holidays.

District paid pension costs have increased by 1.85% for certificated staff and 2.53% for classified staff. Pension costs, social security, unemployment insurance, medicare and workers' compensation are referred to as statutory costs. The District pays a portion of employee medical plan costs and 100% of dental and vision costs. These benefits are referred to as health and welfare. The total increase to the 18/19 budget for statutory and health and welfare costs is $1.3 million dollars.

As enrollment has decreased, staffing adjustments have included a reduction of three full time equivalent teaching positions. All non-positional pay, such as substitutes and extra duty pay, have been reviewed and adjusted as appropriate. Many categories were reduced. Certificated support services, Intervention Support Specialist, have increased by one full time equivalent.

Special education costs continue to increase. The 2018/19 expenses are projected to increase by $339,500. In addition to special education costs, adjustments to non-salary budget lines include insurance, $73,000; utilities, $280,000; election costs, $75,000; and, furniture replacement, $50,000. With few exceptions, carry over balances of non-categorical funds will no longer be permitted. These funds will be used to sustain student programs in future years.

The Multi-Year Projections for books, supplies, services and other operating expenditures (utilities) were increased by CPI for the two subsequent years. An additional increase of $200,000 has been included in the special education budget. Most other expenditures were budgeted at the same level as the budget year.

Summary of All Funds and Fiscal Health

The District's 2018-19 General Fund projections include a total operating deficit of $19,764 which demonstrates that current operating revenue and expenses are nearly in balance. This positon will change with the first and second interim budgets when carry over balances of non-categorical programs are updated. Deficit spending is a normal function of the budget. Anytime that ending fund balance is spent, deficit spending is created. The key to proper deficit spending is that it occurs when ending fund balances are used to purchase one-time items or services. The District continues to operate with a positive cash flow.

Ending fund balances are projected as follows:

Fund	*Projected Fund Balance*
01 General Operating Fund	$ 6,125,933.08
Unrestricted	$ 5,684,936,68
Restricted	$ 440,996.40
13 Cafeteria Fund	$ 246,306.51
14 Deferred Maintenance	$ 194,437.54
17 Special Reserve, Other than Capital Projects	$ 2,800,688.08
20 Special Reserve, Postemployment Benefits	$ 29,923.66
25 Capital Facilities (Developer Fees)	$ 1,799,938.60
35 County School Facilities	$ 682,300.99
40 Special Reserve, Capital Outlay Projects	$ 45,878.00
48-49 Mello-Roos (Community Districts #1 & #2)	$ 6,805,626.22
73 Foundation Private-Purpose Trust Fund	$ 7,655.75

At current, the multi-year projections (MYP) are presented as positive as well. The MYP's are required by AB1200 (Chapter 1213/1999) and AB 2756 (Chapter 52/2004). The MYP's are not forecasts or predictions. MYP's are projections that are the mathematical result of today's decisions based on various factors that will likely change. As such, the MYP's will change with each budget revision as the conditions of the enrollment, politics, economy and student needs change.

Conclusion:

The Proposed Adopted Budget for 2018-2019 demonstrates that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Travis Unified School District certifies that its financial condition is positive. A positive certification states that based upon current projections, a district will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain an economic uncertainty reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

A detailed report of the Proposed Adopted Budgets and Multi-Year Projection are presented on the following pages.

Information herein may be cited directly from "The Common Message" a publication by CCSESA Business and Administration Steering Committee, School Services of California, Legislative Analysis Office, FCMAT and/or the Solano County Office of Education. On behalf of the District, a sincere thank you for all their efforts, communications and support navigating complex funding and compliance

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Travis USD Business Services
Date: June 06, 2018

Public Hearing:

Place: Travis Education Center
Date: June 12, 2018
Time: 06:00 PM

Adoption Date: June 19, 2018

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

Contact person for additional information on the budget reports:

Name: Sonia Lasyone
Telephone: 707-437-4604 x1299

Title: Chief Business Officer
E-mail: slasyone@travisusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 19, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 19, 2018

For additional information on this certification, please contact:

Name: Sonia Lasyone

Title: Chief Business Officer

Telephone: 707-437-4604 x1299

E-mail: slasyone@travisusd.org

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,172,049.00	2.64%	48,415,385.00	1.80%	49,287,192.00
2. Federal Revenues	8100-8299	5,143,173.05	0.00%	5,143,173.05	0.00%	5,143,173.05
3. Other State Revenues	8300-8599	5,586,096.00	-20.14%	4,461,096.00	0.00%	4,461,096.00
4. Other Local Revenues	8600-8799	1,301,648.00	0.00%	1,301,648.00	0.00%	1,301,648.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		59,202,966.05	0.20%	59,321,302.05	1.47%	60,193,109.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,184,450.73		26,468,096.53
b. Step & Column Adjustment				283,645.80		276,255.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,184,450.73	1.08%	26,468,096.53	1.04%	26,744,351.93
2. Classified Salaries						
a. Base Salaries				9,811,458.44		9,945,788.68
b. Step & Column Adjustment				134,330.24		174,509.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,811,458.44	1.37%	9,945,788.68	1.75%	10,120,297.89
3. Employee Benefits	3000-3999	12,425,952.74	6.58%	13,243,212.70	4.86%	13,887,187.98
4. Books and Supplies	4000-4999	1,902,201.34	6.98%	2,034,950.18	1.76%	2,070,691.20
5. Services and Other Operating Expenditures	5000-5999	5,836,928.46	2.86%	6,003,773.83	6.21%	6,376,351.88
6. Capital Outlay	6000-6999	727,521.56	-70.50%	214,607.35	0.00%	214,607.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,682,434.00	0.51%	1,690,934.00	0.00%	1,690,934.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(85,000.00)	5.97%	(90,073.42)	0.00%	(90,073.42)
9. Other Financing Uses						
a. Transfers Out	7600-7629	556,678.00	3.38%	575,489.00	3.39%	594,986.00
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)		59,042,625.27	1.77%	60,086,778.85	2.53%	61,609,334.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		160,340.78		(765,476.80)		(1,416,225.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,965,592.30		6,125,933.08		5,360,456.28
2. Ending Fund Balance (Sum lines C and D1)		6,125,933.08		5,360,456.28		3,944,230.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	69,957.27		69,957.27		69,957.27
b. Restricted	9740	440,996.40		621,101.21		801,206.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,843,700.65		2,866,794.43		1,224,787.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,771,278.76		1,802,603.37		1,848,280.04
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,125,933.08		5,360,456.28		3,944,230.52

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,771,278.76		1,802,603.37		1,848,280.04
c. Unassigned/Unappropriated	9790	0.00		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)		1,771,278.76		1,802,603.37		1,848,280.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,218.64		5,218.64		5,168.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,042,625.27		60,086,778.85		61,609,334.81
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)		59,042,625.27		60,086,778.85		61,609,334.81
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)		1,771,278.76		1,802,603.37		1,848,280.04
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)		1,771,278.76		1,802,603.37		1,848,280.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,172,049.00	2.64%	48,415,385.00	1.80%	49,287,192.00
2. Federal Revenues	8100-8299	2,982,363.00	0.00%	2,982,363.00	0.00%	2,982,363.00
3. Other State Revenues	8300-8599	2,361,181.00	-47.65%	1,236,181.00	0.00%	1,236,181.00
4. Other Local Revenues	8600-8799	772,600.00	0.00%	772,600.00	0.00%	772,600.00
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	(9,962,314.51)	-0.24%	(9,938,240.61)	5.32%	(10,467,158.18)
6. Total (Sum lines A1 thru A5c)		43,325,878.49	0.33%	43,468,288.39	0.79%	43,811,177.82
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,078,156.52		22,295,999.02
b. Step & Column Adjustment				217,842.50		231,531.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,078,156.52	0.99%	22,295,999.02	1.04%	22,527,530.42
2. Classified Salaries						
a. Base Salaries				6,307,333.89		6,383,115.16
b. Step & Column Adjustment				75,781.27		97,052.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,307,333.89	1.20%	6,383,115.16	1.52%	6,480,167.72
3. Employee Benefits	3000-3999	7,979,856.48	7.34%	8,565,228.02	5.51%	9,037,171.82
4. Books and Supplies	4000-4999	1,104,613.98	10.63%	1,222,033.66	2.92%	1,257,774.68
5. Services and Other Operating Expenditures	5000-5999	4,204,742.57	1.52%	4,268,501.92	3.23%	4,406,374.53
6. Capital Outlay	6000-6999	114,607.35	0.00%	114,607.35	0.00%	114,607.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,104,634.00	0.00%	1,104,634.00	0.00%	1,104,634.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(104,980.27)	10.25%	(115,738.13)	0.00%	(115,738.13)
9. Other Financing Uses						
a. Transfers Out	7600-7629	556,678.00	3.38%	575,489.00	3.39%	594,986.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,345,642.52	2.46%	44,413,870.00	2.24%	45,407,508.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(19,764.03)		(945,581.61)		(1,596,330.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,704,700.71		5,684,936.68		4,739,355.07
2. Ending Fund Balance (Sum lines C and D1)		5,684,936.68		4,739,355.07		3,143,024.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	69,957.27		69,957.27		69,957.27
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,843,700.65		2,866,794.43		1,224,787.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,771,278.76		1,802,603.37		1,848,280.04
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,684,936.68		4,739,355.07		3,143,024.50

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,771,278.76		1,802,603.37		1,848,280.04
c. Unassigned/Unappropriated	9790	0.00		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)		1,771,278.76		1,802,603.37		1,848,280.04

F. ASSUMPTIONS

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

Assumptions used for the first and second subsequent fiscal years: (1) Step and Column, (2) Increase in STRS rate, (3) Increase in PERS rate, (4) CPI % increase for the 4000's and 5000's, and (5) Debt payments.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,160,810.05	0.00%	2,160,810.05	0.00%	2,160,810.05
3. Other State Revenues	8300-8599	3,224,915.00	0.00%	3,224,915.00	0.00%	3,224,915.00
4. Other Local Revenues	8600-8799	529,048.00	0.00%	529,048.00	0.00%	529,048.00
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	9,962,314.51	-0.24%	9,938,240.61	5.32%	10,467,158.18
6. Total (Sum lines A1 thru A5c)		15,877,087.56	-0.15%	15,853,013.66	3.34%	16,381,931.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,106,294.21		4,172,097.51
b. Step & Column Adjustment				65,803.30		44,724.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,106,294.21	1.60%	4,172,097.51	1.07%	4,216,821.51
2. Classified Salaries						
a. Base Salaries				3,504,124.55		3,562,673.52
b. Step & Column Adjustment				58,548.97		77,456.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,504,124.55	1.67%	3,562,673.52	2.17%	3,640,130.17
3. Employee Benefits	3000-3999	4,446,096.26	5.22%	4,677,984.68	3.68%	4,850,016.16
4. Books and Supplies	4000-4999	797,587.36	1.92%	812,916.52	0.00%	812,916.52
5. Services and Other Operating Expenditures	5000-5999	1,632,185.89	6.32%	1,735,271.91	13.53%	1,969,977.35
6. Capital Outlay	6000-6999	612,914.21	-83.68%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	577,800.00	1.47%	586,300.00	0.00%	586,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,980.27	28.45%	25,664.71	0.00%	25,664.71
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,696,982.75	-0.15%	15,672,908.85	3.37%	16,201,826.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		180,104.81		180,104.81		180,104.81
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		260,891.59		440,996.40		621,101.21
2. Ending Fund Balance (Sum lines C and D1)		440,996.40		621,101.21		801,206.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	440,996.40		621,101.21		801,206.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		440,996.40		621,101.21		801,206.02

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

F. ASSUMPTIONS

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

Assumptions used for the first and second subsequent fiscal years: (1) Step and Column, (2) Increase in STRS rate, (3) Increase in PERS rate, (4) CPI % increase for the 4000's and 5000's, and (5) reduced capital expenditures.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	45,227,919.73	0.00	45,227,919.73	47,172,049.00	0.00	47,172,049.00	4.3%
2) Federal Revenue		8100-8299	2,646,726.25	2,424,655.81	5,071,382.06	2,982,363.00	2,160,810.05	5,143,173.05	1.4%
3) Other State Revenue		8300-8599	1,855,981.50	3,399,249.62	5,255,231.12	2,361,181.00	3,224,915.00	5,586,096.00	6.3%
4) Other Local Revenue		8600-8799	1,109,361.26	743,311.45	1,852,672.71	772,600.00	529,048.00	1,301,648.00	-29.7%
5) TOTAL, REVENUES			50,839,988.74	6,567,216.88	57,407,205.62	53,288,193.00	5,914,773.05	59,202,966.05	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,331,281.10	3,845,945.96	25,177,227.06	22,078,156.52	4,106,294.21	26,184,450.73	4.0%
2) Classified Salaries		2000-2999	5,976,710.19	3,249,959.76	9,226,669.95	6,307,333.89	3,504,124.55	9,811,458.44	6.3%
3) Employee Benefits		3000-3999	7,362,463.90	3,751,567.32	11,114,031.22	7,979,856.48	4,446,096.26	12,425,952.74	11.8%
4) Books and Supplies		4000-4999	1,484,374.71	2,515,879.61	4,000,254.32	1,104,613.98	797,587.36	1,902,201.34	-52.4%
5) Services and Other Operating Expenditures		5000-5999	4,018,245.38	2,856,321.14	6,874,566.52	4,204,742.57	1,632,185.89	5,836,928.46	-15.1%
6) Capital Outlay		6000-6999	171,987.85	181,964.40	353,952.25	114,607.35	612,914.21	727,521.56	105.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,130,329.00	577,800.00	1,708,129.00	1,104,634.00	577,800.00	1,682,434.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,225.15)	87,225.15	(78,000.00)	(104,980.27)	19,980.27	(85,000.00)	9.0%
9) TOTAL, EXPENDITURES			41,310,166.98	17,066,663.34	58,376,830.32	42,788,964.52	15,696,982.75	58,485,947.27	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,529,821.76	(10,499,446.46)	(969,624.70)	10,499,228.48	(9,782,209.70)	717,018.78	-173.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	227,889.00	0.00	227,889.00	556,678.00	0.00	556,678.00	144.3%
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	(9,088,072.81)	9,088,071.81	(1.00)	(9,962,314.51)	9,962,314.51	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,315,961.81)	9,088,071.81	(227,890.00)	(10,518,992.51)	9,962,314.51	(556,678.00)	144.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,859.95	(1,411,374.65)	(1,197,514.70)	(19,764.03)	180,104.81	160,340.78	-113.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,490,840.76	1,672,266.24	7,163,107.00	5,704,700.71	260,891.59	5,965,592.30	-16.7%
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)			5,490,840.76	1,672,266.24	7,163,107.00	5,704,700.71	260,891.59	5,965,592.30	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,490,840.76	1,672,266.24	7,163,107.00	5,704,700.71	260,891.59	5,965,592.30	-16.7%
2) Ending Balance, June 30 (E + F1e)			5,704,700.71	260,891.59	5,965,592.30	5,684,936.68	440,996.40	6,125,933.08	2.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	19,957.27	0.00	19,957.27	19,957.27	0.00	19,957.27	0.0%
Prepaid Items		9713	3,173.13	0.00	3,173.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	260,891.59	260,891.59	0.00	440,996.40	440,996.40	69.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,873,428.73	0.00	3,873,428.73	3,843,700.65	0.00	3,843,700.65	-0.8%
TUTA Catastrophic Leave	0000	9780				*20,000.00*		*20,000.00*	
CSEA Professional Growth	0000	9780				*4,412.60*		*4,412.60*	
Reserve for Compensated Absences	0000	9780				*250,000.00*		*250,000.00*	
Reserve for Sustainability	0000	9780				*2,659,833.91*		*2,659,833.91*	
Reserve for Textbook Adoption - Lottery	1100	9780				*909,454.14*		*909,454.14*	
TUTA Catastrophic Leave	0000	9780	*20,000.00*		*20,000.00*				
CSEA Professional Growth	0000	9780	*4,412.60*		*4,412.60*				
Reserve for School Violence Prevention	0000	9780	*30,463.04*		*30,463.04*				
Reserve for LCAP Supplemental	0000	9780	*220,571.89*		*220,571.89*				
Reserve for Textbook Adoption	0000	9780	*184,381.27*		*184,381.27*				
Reserve for Compensated Absences	0000	9780	*250,095.17*		*250,095.17*				
Reserve for Sustainability	0000	9780	*2,414,357.17*		*2,414,357.17*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,758,141.58	0.00	1,758,141.58	1,771,278.76	0.00	1,771,278.76	0.7%
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 Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,721,665.72	(7,360,860.19)	5,360,805.53				
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	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	10,760.95	10,760.95				
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	19,957.27	0.00	19,957.27				
7) Prepaid Expenditures		9330	3,173.13	0.00	3,173.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,794,796.12	(7,350,099.24)	5,444,696.88				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	64,874.61	0.00	64,874.61				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	(3,000,000.00)	0.00	(3,000,000.00)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(2,935,125.39)	0.00	(2,935,125.39)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,729,921.51	(7,350,099.24)	8,379,822.27				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	31,603,872.00	0.00	31,603,872.00	33,185,846.00	0.00	33,185,846.00	5.0%
Education Protection Account State Aid - Current Year		8012	6,661,152.00	0.00	6,661,152.00	6,675,181.00	0.00	6,675,181.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	36,741.00	0.00	36,741.00	38,578.00	0.00	38,578.00	5.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,530,681.00	0.00	4,530,681.00	4,757,215.00	0.00	4,757,215.00	5.0%
Unsecured Roll Taxes		8042	255,694.00	0.00	255,694.00	268,479.00	0.00	268,479.00	5.0%
Prior Years' Taxes		8043	(16,250.00)	0.00	(16,250.00)	(17,063.00)	0.00	(17,063.00)	5.0%
Supplemental Taxes		8044	257,736.00	0.00	257,736.00	270,623.00	0.00	270,623.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,898,276.00	0.00	1,898,276.00	1,993,190.00	0.00	1,993,190.00	5.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	17.73	0.00	17.73	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			45,227,919.73	0.00	45,227,919.73	47,172,049.00	0.00	47,172,049.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			45,227,919.73	0.00	45,227,919.73	47,172,049.00	0.00	47,172,049.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	2,583,458.75	0.00	2,583,458.75	2,914,595.00	0.00	2,914,595.00	12.8%
Special Education Entitlement		8181	0.00	777,815.00	777,815.00	0.00	874,945.00	874,945.00	12.5%
Special Education Discretionary Grants		8182	0.00	112,840.00	112,840.00	0.00	30,867.00	30,867.00	-72.6%
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		320,996.91	320,996.91		286,181.00	286,181.00	-10.8%
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		132,148.06	132,148.06		69,509.00	69,509.00	-47.4%
Title III, Part A, Immigrant Education Program	4201	8290		13,313.84	13,313.84		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		37,380.71	37,380.71		21,910.45	21,910.45	-41.4%
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		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	63,267.50	1,030,161.29	1,093,428.79	67,768.00	877,397.60	945,165.60	-13.6%
TOTAL, FEDERAL REVENUE			2,646,726.25	2,424,655.81	5,071,382.06	2,982,363.00	2,160,810.05	5,143,173.05	1.4%
OTHER STATE REVENUE									
Other State Apportionments ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	1,002,385.00	0.00	1,002,385.00	1,562,417.00	0.00	1,562,417.00	55.9%
Lottery - Unrestricted and Instructional Materials		8560	826,136.00	295,222.23	1,121,358.23	773,264.00	254,224.00	1,027,488.00	-8.4%
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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		440,911.00	440,911.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		609,613.57	609,613.57		434,077.00	434,077.00	-28.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		29,187.82	29,187.82		0.00	0.00	-100.0%
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	27,460.50	2,024,315.00	2,051,775.50	25,500.00	2,536,614.00	2,562,114.00	24.9%
TOTAL, OTHER STATE REVENUE			1,855,981.50	3,399,249.62	5,255,231.12	2,361,181.00	3,224,915.00	5,586,096.00	6.3%

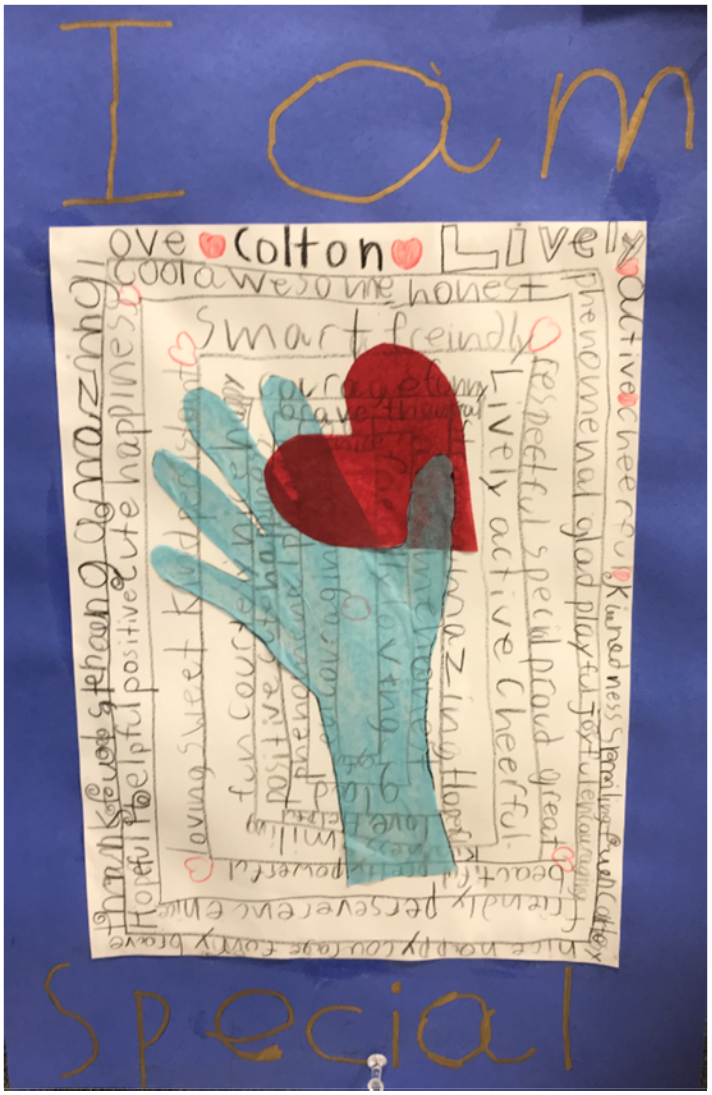
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	71,711.00	0.00	71,711.00	83,985.00	0.00	83,985.00	17.1%
Interest		8660	55,367.00	0.00	55,367.00	80,000.00	0.00	80,000.00	44.5%
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	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	9,503.00	0.00	9,503.00	25.00	0.00	25.00	-99.7%
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	697,780.26	256,874.45	954,654.71	333,590.00	77,000.00	410,590.00	-57.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		486,437.00	486,437.00		452,048.00	452,048.00	-7.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,109,361.26	743,311.45	1,852,672.71	772,600.00	529,048.00	1,301,648.00	-29.7%
TOTAL, REVENUES			50,839,988.74	6,567,216.88	57,407,205.62	53,288,193.00	5,914,773.05	59,202,966.05	3.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,888,472.99	3,257,999.18	21,146,472.17	18,534,491.91	3,603,481.10	22,137,973.01	4.7%
Certificated Pupil Support Salaries		1200	1,074,779.84	352,970.05	1,427,749.89	1,164,350.86	354,773.43	1,519,124.29	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,124,061.62	132,321.81	2,256,383.43	2,202,399.81	148,039.68	2,350,439.49	4.2%
Other Certificated Salaries		1900	243,966.65	102,654.92	346,621.57	176,913.94	0.00	176,913.94	-49.0%
TOTAL, CERTIFICATED SALARIES			21,331,281.10	3,845,945.96	25,177,227.06	22,078,156.52	4,106,294.21	26,184,450.73	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	234,937.04	1,886,389.27	2,121,326.31	219,925.86	2,011,003.00	2,230,928.86	5.2%
Classified Support Salaries		2200	2,494,579.40	662,466.73	3,157,046.13	2,639,619.90	724,171.65	3,363,791.55	6.5%
Classified Supervisors' and Administrators' Salaries		2300	600,355.97	58,742.18	659,098.15	607,969.18	75,073.07	683,042.25	3.6%
Clerical, Technical and Office Salaries		2400	2,085,602.25	76,409.44	2,162,011.69	2,214,746.38	79,605.94	2,294,352.32	6.1%
Other Classified Salaries		2900	561,235.53	565,952.14	1,127,187.67	625,072.57	614,270.89	1,239,343.46	10.0%
TOTAL, CLASSIFIED SALARIES			5,976,710.19	3,249,959.76	9,226,669.95	6,307,333.89	3,504,124.55	9,811,458.44	6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,023,631.62	2,172,655.07	5,196,286.69	3,104,408.21	2,618,102.34	5,722,510.55	10.1%
PERS		3201-3202	965,426.93	563,662.11	1,529,089.04	1,177,247.77	686,485.55	1,863,733.32	21.9%
OASDI/Medicare/Alternative		3301-3302	805,905.95	300,851.32	1,106,757.27	902,705.14	364,562.81	1,267,267.95	14.5%
Health and Welfare Benefits		3401-3402	1,643,611.63	520,684.99	2,164,296.62	1,902,152.82	596,511.57	2,498,664.39	15.4%
Unemployment Insurance		3501-3502	13,567.67	3,520.49	17,088.16	14,044.08	3,781.06	17,825.14	4.3%
Workers' Compensation		3601-3602	459,064.50	113,701.94	572,766.44	456,822.31	118,324.03	575,146.34	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	451,255.60	76,491.40	527,747.00	422,476.15	58,328.90	480,805.05	-8.9%
TOTAL, EMPLOYEE BENEFITS			7,362,463.90	3,751,567.32	11,114,031.22	7,979,856.48	4,446,096.26	12,425,952.74	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	105,536.03	504,312.82	609,848.85	2,500.00	258,744.00	261,244.00	-57.2%
Books and Other Reference Materials		4200	45,833.96	44,370.13	90,204.09	35,625.00	3,233.00	38,858.00	-56.9%
Materials and Supplies		4300	999,503.70	1,252,638.88	2,252,142.58	860,480.12	498,657.36	1,359,137.48	-39.7%
Noncapitalized Equipment		4400	333,501.02	714,557.78	1,048,058.80	206,008.86	36,953.00	242,961.86	-76.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,484,374.71	2,515,879.61	4,000,254.32	1,104,613.98	797,587.36	1,902,201.34	-52.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	420,793.00	420,793.00	0.00	238,000.00	238,000.00	-43.4%
Travel and Conferences		5200	206,038.02	131,297.53	337,335.55	125,836.89	104,908.71	230,745.60	-31.6%
Dues and Memberships		5300	31,163.91	1,553.00	32,716.91	28,946.91	1,354.00	30,300.91	-7.4%
Insurance		5400 - 5450	376,576.00	0.00	376,576.00	450,000.00	0.00	450,000.00	19.5%
Operations and Housekeeping Services		5500	1,131,460.15	3,015.00	1,134,475.15	1,357,260.15	2,015.00	1,359,275.15	19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	707,595.22	254,828.74	962,423.96	680,572.06	243,828.74	924,400.80	-4.0%
Transfers of Direct Costs		5710	(9,011.26)	9,011.26	0.00	(1,262.00)	1,262.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,275.39	2,892.45	4,167.84	2,500.00	0.00	2,500.00	-40.0%
Professional/Consulting Services and Operating Expenditures		5800	1,327,818.19	2,024,102.16	3,351,920.35	1,312,069.85	1,032,145.44	2,344,215.29	-30.1%
Communications		5900	245,329.76	8,828.00	254,157.76	248,818.71	8,672.00	257,490.71	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,018,245.38	2,856,321.14	6,874,566.52	4,204,742.57	1,632,185.89	5,836,928.46	-15.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	171,987.85	174,266.19	346,254.04	114,607.35	605,216.00	719,823.35	107.9%
Equipment Replacement		6500	0.00	7,698.21	7,698.21	0.00	7,698.21	7,698.21	0.0%
TOTAL, CAPITAL OUTLAY			171,987.85	181,964.40	353,952.25	114,607.35	612,914.21	727,521.56	105.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	77,800.00	77,800.00	0.00	77,800.00	77,800.00	0.0%
Payments to County Offices		7142	619,415.00	500,000.00	1,119,415.00	619,415.00	500,000.00	1,119,415.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	210,914.00	0.00	210,914.00	205,219.00	0.00	205,219.00	-2.7%
Other Debt Service - Principal		7439	300,000.00	0.00	300,000.00	280,000.00	0.00	280,000.00	-6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,130,329.00	577,800.00	1,708,129.00	1,104,634.00	577,800.00	1,682,434.00	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(87,225.15)	87,225.15	0.00	(19,980.27)	19,980.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(78,000.00)	0.00	(78,000.00)	(85,000.00)	0.00	(85,000.00)	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(165,225.15)	87,225.15	(78,000.00)	(104,980.27)	19,980.27	(85,000.00)	9.0%
TOTAL, EXPENDITURES			41,310,166.98	17,066,663.34	58,376,830.32	42,788,964.52	15,696,982.75	58,485,947.27	0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	48,197.00	0.00	48,197.00	36,000.00	0.00	36,000.00	-25.3%
Other Authorized Interfund Transfers Out		7619	179,692.00	0.00	179,692.00	520,678.00	0.00	520,678.00	189.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			227,889.00	0.00	227,889.00	556,678.00	0.00	556,678.00	144.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,088,072.81)	9,088,071.81	(1.00)	(9,962,314.51)	9,962,314.51	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,088,072.81)	9,088,071.81	(1.00)	(9,962,314.51)	9,962,314.51	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,315,961.81)	9,088,071.81	(227,890.00)	(10,518,992.51)	9,962,314.51	(556,678.00)	144.3%

Other Funds



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	848,000.00	855,000.00	0.8%
3) Other State Revenue		8300-8599	55,000.00	62,000.00	12.7%
4) Other Local Revenue		8600-8799	733,929.00	701,000.00	-4.5%
5) TOTAL, REVENUES			1,636,929.00	1,618,000.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	474,328.05	498,457.99	5.1%
3) Employee Benefits		3000-3999	138,542.59	172,014.59	24.2%
4) Books and Supplies		4000-4999	732,567.00	742,500.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	154,980.16	153,200.00	-1.1%
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	78,000.00	85,000.00	9.0%
9) TOTAL, EXPENDITURES			1,578,417.80	1,651,172.58	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,511.20	(33,172.58)	-156.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,197.00	36,000.00	-25.3%
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			48,197.00	36,000.00	-25.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,708.20	2,827.42	-97.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,770.89	243,479.09	78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,770.89	243,479.09	78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,770.89	243,479.09	78.0%
2) Ending Balance, June 30 (E + F1e)			243,479.09	246,306.51	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,932.59	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	211,546.50	246,306.51	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,500.00	66.7%
5) TOTAL, REVENUES			1,500.00	2,500.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	250,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(248,500.00)	2,500.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,692.00	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			179,692.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,808.00)	2,500.00	-103.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,745.54	191,937.54	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,745.54	191,937.54	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,745.54	191,937.54	-26.4%
2) Ending Balance, June 30 (E + F1e)			191,937.54	194,437.54	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	191,937.54	194,437.54	1.3%
Facility Maintenance Projects	0000	9760		*194,437.54*	
Facility Maintenance Needs	0000	9760	*191,937.54*		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	25,000.00	66.7%
5) TOTAL, REVENUES			15,000.00	25,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	25,000.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	25,000.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,760,688.08	2,775,688.08	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,760,688.08	2,775,688.08	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,760,688.08	2,775,688.08	0.5%
2) Ending Balance, June 30 (E + F1e)			2,775,688.08	2,800,688.08	0.9%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,775,688.08	2,800,688.08	0.9%
Textbooks, Technology, Facilities	0000	9780		*2,800,688.08*	
Textbooks, Technology, Facilities	0000	9780	*2,775,688.08*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225.00	225.00	0.0%
5) TOTAL, REVENUES			225.00	225.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			225.00	225.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			225.00	225.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,473.66	29,698.66	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,473.66	29,698.66	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,473.66	29,698.66	0.8%
2) Ending Balance, June 30 (E + F1e)			29,698.66	29,923.66	0.8%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,698.66	29,923.66	0.8%
Postemployement Benefits	0000	9780		*29,923.66*	
Postemployement Benefits	0000	9780	*29,698.66*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	45,000.00	21.6%
5) TOTAL, REVENUES			37,000.00	45,000.00	21.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,217.00	30,500.00	-71.0%
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			105,217.00	30,500.00	-71.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,217.00)	14,500.00	-121.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,217.00)	14,500.00	-121.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,853,655.60	1,785,438.60	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,853,655.60	1,785,438.60	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,853,655.60	1,785,438.60	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,785,438.60	1,799,938.60	0.8%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,785,438.60	1,799,938.60	0.8%
Capital Facility Projects	0000	9780		*1,799,938.60*	
Capital Facility Projects	0000	9780	*1,785,438.60*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	7,500.00	36.4%
5) TOTAL, REVENUES			5,500.00	7,500.00	36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,500.00)	(12,500.00)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,500.00)	(12,500.00)	-13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	709,300.99	694,800.99	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			709,300.99	694,800.99	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			709,300.99	694,800.99	-2.0%
2) Ending Balance, June 30 (E + F1e)			694,800.99	682,300.99	-1.8%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	694,800.99	682,300.99	-1.8%
School Facility Needs	0000	9780		*682,300.99*	
School Facility	0000	9780	*694,800.99*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,541,562.52	6,000,000.00	-61.4%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,143.31	25,000.00	-83.0%
5) TOTAL, REVENUES			15,688,705.83	6,025,000.00	-61.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	762,196.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	614,843.40	0.00	-100.0%
6) Capital Outlay		6000-6999	29,015,101.59	6,000,000.00	-79.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	68,293.00	545,678.00	699.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,460,433.99	6,545,678.00	-78.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,771,728.16)	(520,678.00)	-96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	520,678.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,333,377.11	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,333,377.11	520,678.00	-84.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,438,351.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,484,229.05	45,878.00	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,484,229.05	45,878.00	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,484,229.05	45,878.00	-99.6%
2) Ending Balance, June 30 (E + F1e)			45,878.00	45,878.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,026.00	28,026.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,852.00	17,852.00	0.0%
Scandia Modernization	0000	9780		*17,852.00*	
Scandia Modernization	0000	9780	*17,852.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,365,565.00	3,374,401.00	0.3%
5) TOTAL, REVENUES			3,365,565.00	3,374,401.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,582.00	9,582.00	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	2,023,521.00	2,051,478.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,033,103.00	2,061,060.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,332,462.00	1,313,341.00	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	1.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1.00	0.00	-100.0%

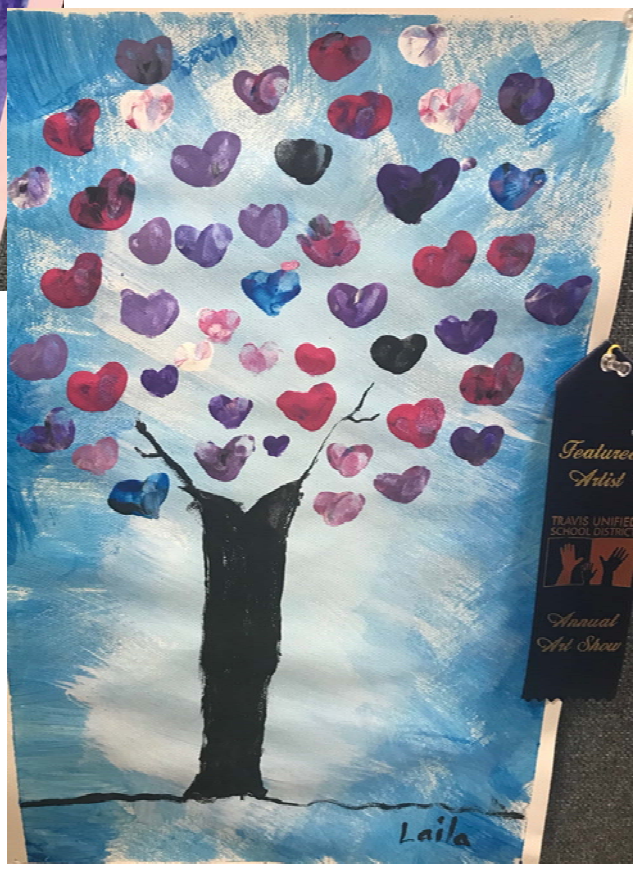
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,332,463.00	1,313,341.00	-1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,159,822.22	5,492,285.22	32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,159,822.22	5,492,285.22	32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,159,822.22	5,492,285.22	32.0%
2) Ending Balance, June 30 (E + F1e)			5,492,285.22	6,805,626.22	23.9%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,492,285.22	6,805,626.22	23.9%
Capital Project Needs	0000	9760		*6,805,626.22*	
Capital Projects	0000	9760	*5,492,285.22*		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	75.00	50.0%
5) TOTAL, REVENUES			50.00	75.00	50.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	75.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50.00	75.00	50.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,530.75	7,580.75	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,530.75	7,580.75	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,530.75	7,580.75	0.7%
2) Ending Net Position, June 30 (E + F1e)			7,580.75	7,655.75	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,115.00	1,115.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,465.75	6,540.75	1.2%

Supplemental Forms





Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,268.64	5,268.64	5,376.28	5,218.64	5,218.64	5,268.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,268.64	5,268.64	5,376.28	5,218.64	5,218.64	5,268.64
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	26.49	26.49	26.49	26.49	26.49	26.49
c. Special Education-NPS/LCI	1.20	1.20	1.20	1.20	1.20	1.20
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	27.69	27.69	27.69	27.69	27.69	27.69
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,296.33	5,296.33	5,403.97	5,246.33	5,246.33	5,296.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2018-2019 Proposed Budget - Cashflow Summary

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
A. BEGINNING CASH	**9110**		**4,262,843.28**	**7,978,974.50**	**8,076,282.22**	**7,412,028.76**	**6,478,477.42**	**4,701,287.24**	**10,110,286.18**	**10,374,709.02**
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		1,684,557.60	1,684,557.60	4,801,597.48	3,032,203.38	3,032,203.38	4,801,597.48	3,032,203.38	2,793,689.43
Property Taxes	8020-8079		.00	-409.86	.00	.00	.00	4,285,854.95	14,238.42	.00
Miscellaneous Funds	8080-8099		.00	.00	.00	.00	.00	.00	.00	.00
Federal Revenues	8100-8299		334,105.30	595,871.65	82,995.52	62,425.92	3,143.29	52,774.06	1,582,908.39	.00
Other State Revenues	8300-8599		289,078.56	311,637.83	356,724.38	-654,351.93	149,204.97	807,035.79	359,078.91	128,510.89
Other Local Revenues	8600-8799		7,344.85	135,721.61	209,137.60	325,841.71	47,828.19	49,470.32	88,488.17	136,666.64
Interfund Transfers In	8910-8929		.00	.00	.00	.00	.00	.00	.00	.00
All Other Financing Sources	8930-8979		.00	.00	.00	.00	.00	.00	.00	.00
Undefined Objects			.00	.00	.00	.00	.00	.00	.00	.00
TOTAL RECEIPTS			**2,315,086.31**	**2,727,378.83**	**5,450,454.98**	**2,766,119.07**	**3,232,379.83**	**9,996,732.59**	**5,076,917.27**	**3,058,866.96**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		174,149.25	397,659.04	2,458,695.79	2,484,174.21	2,490,788.58	2,472,995.80	2,455,094.94	2,549,055.93
Classified Salaries	2000-2999		360,302.69	637,195.53	856,292.58	861,283.66	863,143.69	850,775.15	850,748.66	883,238.46
Employee Benefits	3000-3999		168,227.15	307,150.49	983,839.40	918,605.46	972,858.41	981,960.77	963,065.84	971,704.77
Books and Supplies	4000-4999		7,826.40	191,169.03	129,602.68	68,865.23	129,002.28	346,642.61	39,011.67	61,365.94
Services	5000-5999		444,757.54	385,963.98	128,596.04	308,803.43	571,331.32	177,808.37	443,674.84	230,513.68
Capital Outlay	6000-6599		.00	.00	44,524.32	13,566.49	99,686.82	29,234.75	41,574.69	117,999.53
Other Outgo	7000-7499		.00	420,068.85	.00	.00	64,274.30	20,659.59	20,659.59	127,898.20
Interfund Transfers Out	7600-7629		.00	.00	.00	.00	.00	.00	.00	.00
All Other Financing Uses	7630-7699		.00	.00	.00	.00	.00	.00	.00	.00
Undefined Objects			.00	.00	.00	.00	.00	.00	.00	.00
TOTAL DISBURSEMENTS			**1,155,263.03**	**2,339,206.92**	**4,601,550.81**	**4,655,298.49**	**5,191,085.40**	**4,880,077.05**	**4,813,830.23**	**4,941,776.52**
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	-50,000.00	.00	.00	.00	.00	.00	.00	.00	.00
Accounts Receivable	9200-9299	1,997,752.55	437,766.71	370,503.75	22,946.66	957,010.15	173,802.60			.00
Due From Other Funds	9310	108,301.00	.00	.00	108,301.00	.00	.00	.00	.00	.00
Stores	9320	15,792.00	2,196.43	-1,263.28	-1,651.73	2,529.46	7,712.79	-13,737.41	7,882.43	.00
Prepaid Expenditures	9330	11,924.33	.00	.00	15,097.46	.00	.00	.00	.00	.00
Other Current Assets	9340	.00	.00	.00	.00	.00	.00	.00	.00	.00
Deferred Outflows of Resources	9490	.00	.00	.00	.00	.00	.00	.00	.00	.00
Undefined Objects	N/A	.00	.00	.00	.00	.00	.00	.00	.00	.00
SUBTOTAL ASSETS	N/A	2,133,769.88	439,963.14	369,240.47	144,693.39	959,539.61	181,515.39	-13,737.41	7,882.43	.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	-1,692,952.40	-883,655.20	-660,104.66	-318,941.42	-3,911.53		306,080.81	-6,546.63	.00
Due To Other Funds	9610	-3,770,389.65	3,000,000.00	.00	-770,389.65	.00	.00	.00	.00	.00
Current Loans	9640	.00	.00	.00	.00	.00	.00	.00	.00	.00
Unearned Revenues	9650	-568,519.96	.00	.00	-568,519.96	.00	.00	.00	.00	.00
Deferred Inflows of Resources	9690	.00	.00	.00	.00	.00	.00	.00	.00	.00
Undefined Objects	N/A	.00	.00	.00	.00	.00	.00	.00	.00	.00
SUBTOTAL LIABILITIES	N/A	-5,641,963.00	2,116,344.80	-660,104.66	-1,657,851.03	-3,911.53	.00	306,080.81	-6,546.63	.00
Nonoperating										
Suspense Clearing	9910	.00	17,419.37	-17,419.37		-10,002.98	-23,144.77	33,114.74	52,864.17	.00
TOTAL BALANCE SHEET ITEMS		**-3,508,193.12**	**2,556,307.94**	**-290,864.19**	**-1,513,157.64**	**955,628.08**	**181,515.39**	**292,343.40**	**1,335.80**	**.00**
E. NET INCREASE/DECREASE B - C + D			**3,716,131.22**	**97,307.72**	**-664,253.47**	**-933,551.33**	**-1,777,190.18**	**5,408,998.94**	**264,422.84**	**-1,882,909.56**
F. ENDING CASH (A + E)			**7,978,974.50**	**8,076,282.22**	**7,412,028.76**	**6,478,477.42**	**4,701,287.24**	**10,110,286.18**	**10,374,709.02**	**8,491,799.46**

2018-2019 Proposed Budget - Cashflow Summary

	Object	Mar	Apr	May	June	Accruals	Unexpended Adjustments	Total	Budget
A. BEGINNING CASH	**9110**	**8,491,799.46**	**8,601,037.79**	**10,049,057.78**	**8,402,882.84**				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	4,652,031.94	2,793,689.43	2,895,119.61	4,657,576.31			39,861,027.00	39,861,027.00
Property Taxes	8020-8079	.00	3,039,082.66	14,238.42	-41,982.59			7,311,022.00	7,311,022.00
Miscellaneous Funds	8080-8099	.00	.00	.00	.00			.00	.00
Federal Revenues	8100-8299	920,965.99	35,940.98	109,177.50	555,733.00	807,131.46		5,143,173.05	5,143,173.05
Other State Revenues	8300-8599	.00	576,308.65	302,781.41	21,259.18	817,698.35	2,121,129.00	5,586,096.00	5,586,096.00
Other Local Revenues	8600-8799	71,698.39	150,976.51	-10,209.55	.00	88,683.55		1,301,648.00	1,301,648.00
Interfund Transfers In	8910-8929	.00	.00	.00	.00			.00	.00
All Other Financing Sources	8930-8979	.00	.00	.00	.00			.00	.00
Undefined Objects		.00	.00	.00	.00			.00	.00
TOTAL RECEIPTS		**5,644,696.32**	**6,595,998.23**	**3,311,107.39**	**5,192,585.90**	**1,713,513.36**	**2,121,129.00**	**59,202,966.05**	**59,202,966.05**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,719,808.43	2,579,497.46	2,591,605.25	2,810,926.04			26,184,450.73	26,184,450.73
Classified Salaries	2000-2999	894,517.79	887,066.37	847,859.59	1,019,034.27			9,811,458.44	9,811,458.44
Employee Benefits	3000-3999	999,779.30	999,455.45	1,007,741.54	1,030,435.15		2,121,129.00	12,425,952.74	12,425,952.74
Books and Supplies	4000-4999	52,161.35	50,588.59	87,720.38	105,135.73	308,456.46	324,653.00	1,902,201.34	1,902,201.34
Services	5000-5999	439,049.06	431,012.52	361,707.97	689,074.36	381,052.42	843,582.91	5,836,928.46	5,836,928.46
Capital Outlay	6000-6599	145,000.00	6,523.52	39,988.00	189,423.44	.00		727,521.56	727,521.56
Other Outgo	7000-7499	285,142.06	193,834.33	20,659.59	25,802.16	503,435.31		1,682,434.00	1,682,434.00
Interfund Transfers Out	7600-7629	.00	.00	.00	556,678.00			556,678.00	556,678.00
All Other Financing Uses	7630-7699	.00	.00	.00	.00			.00	.00
Undefined Objects		.00	.00	.00	.00			.00	.00
TOTAL DISBURSEMENTS		**5,535,457.99**	**5,147,978.24**	**4,957,282.33**	**6,426,509.15**	**1,192,944.19**	**3,289,364.91**	**59,127,625.27**	**59,127,625.27**
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	.00	.00	.00	.00			-50,000.00	
Accounts Receivable	9200-9299	.00	.00	.00	.00			3,959,782.42	
Due From Other Funds	9310	.00	.00	.00	.00			216,602.00	
Stores	9320	.00	.00	.00	.00			19,460.69	
Prepaid Expenditures	9330	.00	.00	.00	.00			27,021.79	
Other Current Assets	9340	.00	.00	.00	.00			.00	
Deferred Outflows of Resources	9490	.00	.00	.00	.00			.00	
Undefined Objects	N/A	.00	.00	.00	.00			.00	
SUBTOTAL ASSETS	N/A	.00	.00	.00	.00			4,222,866.90	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	.00	.00	.00	.00			-3,260,031.03	
Due To Other Funds	9610	.00	.00	.00	.00			-1,540,779.30	
Current Loans	9640	.00	.00	.00	.00			.00	
Unearned Revenues	9650	.00	.00	.00	.00			-1,137,039.92	
Deferred Inflows of Resources	9690	.00	.00	.00	.00			.00	
Undefined Objects	N/A	.00	.00	.00	.00			.00	
SUBTOTAL LIABILITIES	N/A	.00	.00	.00	.00			-5,547,951.24	
Nonoperating								.00	
Suspense Clearing	9910	.00	.00	.00	.00			52,831.16	
TOTAL BALANCE SHEET ITEMS		**.00**	**.00**	**.00**	**.00**			**-1,325,084.34**	
E. NET INCREASE/DECREASE B - C + D		**109,238.33**	**1,448,019.99**	**-1,646,174.94**	**-1,233,923.25**			**-1,249,743.56**	**75,340.78**
F. ENDING CASH (A + E)		**8,601,037.79**	**10,049,057.78**	**8,402,882.84**	**7,168,959.59**				

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	25,177,227.06	301	147,443.12	303	25,029,783.94	305	32,536.37		307	24,997,247.57	309
2000 - Classified Salaries	9,226,669.95	311	0.00	313	9,226,669.95	315	1,080,492.45		317	8,146,177.50	319
3000 - Employee Benefits	11,114,031.22	321	68,411.16	323	11,045,620.06	325	389,241.40		327	10,656,378.66	329
4000 - Books, Supplies Equip Replace. (6500)	4,007,952.53	331	0.00	333	4,007,952.53	335	1,599,509.71		337	2,408,442.82	339
5000 - Services. . . & 7300 - Indirect Costs	6,796,566.52	341	60,392.00	343	6,736,174.52	345	1,449,549.36		347	5,286,625.16	349
			TOTAL		56,046,201.00	365		TOTAL		51,494,871.71	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	20,488,833.28	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,121,326.31	380
3. STRS	3101 & 3102	4,317,743.51	382
4. PERS	3201 & 3202	449,299.14	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	510,892.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,412,495.44	385
7. Unemployment Insurance	3501 & 3502	11,215.14	390
8. Workers' Compensation Insurance	3601 & 3602	383,815.56	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	359,345.60	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		30,054,966.41	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		17,303.33	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		30,037,663.08	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		58.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.33%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	51,494,871.71
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	26,184,450.73	301	89,968.20	303	26,094,482.53	305	60,945.47		307	26,033,537.06	309
2000 - Classified Salaries	9,811,458.44	311	0.00	313	9,811,458.44	315	1,139,385.37		317	8,672,073.07	319
3000 - Employee Benefits	12,425,952.74	321	76,720.90	323	12,349,231.84	325	448,475.39		327	11,900,756.45	329
4000 - Books, Supplies Equip Replace. (6500)	1,909,899.55	331	0.00	333	1,909,899.55	335	775,527.13		337	1,134,372.42	339
5000 - Services. . . & 7300 - Indirect Costs	5,751,928.46	341	21,000.00	343	5,730,928.46	345	614,155.35		347	5,116,773.11	349
			TOTAL		55,896,000.82	365			TOTAL	52,857,512.11	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	21,367,788.30	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,230,928.86	380
3. STRS	3101 & 3102	4,741,900.85	382
4. PERS	3201 & 3202	558,963.72	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	613,206.83	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,644,533.15	385
7. Unemployment Insurance	3501 & 3502	11,936.62	390
8. Workers' Compensation Insurance	3601 & 3602	372,589.13	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	337,498.70	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		31,879,346.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		17,655.31	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		31,861,690.85	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		60.28%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	60.28%
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)	52,857,512.11
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,604,719.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,285,604.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	353,952.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	511,664.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	227,889.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	255,246.28
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)				1,348,751.53
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				54,970,363.79

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,296.33
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,378.95

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	52,104,169.65	9,665.35
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)	52,104,169.65	9,665.35
B. Required effort (Line A.2 times 90%)	46,893,752.69	8,698.82
C. Current year expenditures (Line I.E and Line II.B)	54,970,363.79	10,378.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	4,167.84	0.00	0.00	(78,000.00)				
Other Sources/Uses Detail					0.00	227,889.00		
Fund Reconciliation							0.00	(3,000,000.00)
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	(4,167.84)	78,000.00	0.00				
Other Sources/Uses Detail					48,197.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					179,692.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							(3,000,000.00)	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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
TOTALS	4,167.84	(4,167.84)	78,000.00	(78,000.00)	227,889.00	227,889.00	(3,000,000.00)	(3,000,000.00)

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,500.00	0.00	0.00	(85,000.00)				
Other Sources/Uses Detail					0.00	556,678.00		
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	(2,500.00)	85,000.00	0.00				
Other Sources/Uses Detail					36,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					520,678.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,500.00	(2,500.00)	85,000.00	(85,000.00)	556,678.00	556,678.00		

District: Travis Unified School District
CDS #: 48 70565 0000000

Adopted Budget
2018-19 Budget Attachment
Balances above the Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$5,614,979.41	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$2,800,688.08	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$8,415,667.49	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$1,771,278.76	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$6,644,388.73	

Reasons for Fund Balances above the Minimum Reserve for Economic Uncertainties

Form	**Fund**	**2018-19 Budget**	**Description of Need**
01	General Fund/County School Service Fund	$20,000.00	TUTA Catastrophic Leave
01	General Fund/County School Service Fund	$4,412.60	CSEA Professional Growth
01	General Fund/County School Service Fund	$250,000.00	Reserve for Compensated Absences
01	General Fund/County School Service Fund	$2,659,833.91	Reserve for Sustainability
01	General Fund/County School Service Fund	$909,454.14	Reserve for Textbook Adoption - Lottery
17	Special Reserve Fund for Other Than Capital Outlay Projects	$2,800,688.08	Textbooks, Technology, Facilities
	Total of Substantiated Needs	$6,644,388.73	

Remaining Unsubstantiated Balance **$0.00** **Balance should be Zero**

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):	5,219
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	5,278	5,229		
Charter School				
Total ADA	**5,278**	**5,229**	**0.9%**	**Met**
Second Prior Year (2016-17)				
District Regular	5,228	5,380		
Charter School				
Total ADA	**5,228**	**5,380**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	5,267	5,376		
Charter School		0		
Total ADA	**5,267**	**5,376**	**N/A**	**Met**
Budget Year (2018-19)				
District Regular	5,269			
Charter School	0			
Total ADA	**5,269**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 5,219

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	5,478	5,395		
Charter School				
Total Enrollment	**5,478**	**5,395**	**1.5%**	**Not Met**
Second Prior Year (2016-17)				
District Regular	5,395	5,564		
Charter School				
Total Enrollment	**5,395**	**5,564**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	5,564	5,474		
Charter School				
Total Enrollment	**5,564**	**5,474**	**1.6%**	**Not Met**
Budget Year (2018-19)				
District Regular	5,474			
Charter School				
Total Enrollment	**5,474**			

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)

FY 15 declined due to reduced military connected students.

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

Explanation: (required if NOT met)

FY 17 declined due to reduced military connected students.

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	5,228	5,395	
Charter School		0	
Total ADA/Enrollment	**5,228**	**5,395**	**96.9%**
Second Prior Year (2016-17)			
District Regular	5,378	5,564	
Charter School			
Total ADA/Enrollment	**5,378**	**5,564**	**96.7%**
First Prior Year (2017-18)			
District Regular	5,269	5,474	
Charter School	0		
Total ADA/Enrollment	**5,269**	**5,474**	**96.3%**
		Historical Average Ratio:	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.1%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	5,219	5,474		
Charter School	0			
Total ADA/Enrollment	**5,219**	**5,474**	**95.3%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	5,169	5,422		
Charter School				
Total ADA/Enrollment	**5,169**	**5,422**	**95.3%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	5,119	5,370		
Charter School				
Total ADA/Enrollment	**5,119**	**5,370**	**95.3%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? Yes

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	47,172,049.00	48,407,260.00	49,686,488.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	5,403.97	5,296.33	5,296.33	5,296.33
b. Prior Year ADA (Funded)		5,403.97	5,296.33	5,296.33
c. Difference (Step 1a minus Step 1b)		(107.64)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.99%	0.00%	0.00%

Step 2 - Change in Funding Level	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Prior Year LCFF Funding	45,296,801.00	47,172,049.00	48,407,260.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	1,358,904.03	1,212,321.66	1,292,473.84
c. Gap Funding (if district is not at target)	2,708,540.00	0.00	0.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	4,067,444.03	1,212,321.66	1,292,473.84
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	8.98%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Step 1d plus Step 2f)	6.99%	2.57%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**5.99% to 7.99%**	**1.57% to 3.57%**	**1.67% to 3.67%**

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)	6,962,895.73	7,311,022.00		
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	45,227,919.73	47,172,049.00	48,407,260.00	49,686,488.00
District's Projected Change in LCFF Revenue:		4.30%	2.62%	2.64%
LCFF Revenue Standard:		**5.99% to 7.99%**	**1.57% to 3.57%**	**1.67% to 3.67%**
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

In 2018-2019 remaining cap funding is fully funded, along with the 3.0% COLA. The 4.3% change includes funding the remaining gap.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	32,020,998.59	39,682,092.41	80.7%
Second Prior Year (2016-17)	33,978,671.71	41,146,508.49	82.6%
First Prior Year (2017-18)	34,670,455.19	41,310,166.98	83.9%
		Historical Average Ratio:	82.4%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.4% to 85.4%**	**79.4% to 85.4%**	**79.4% to 85.4%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	36,365,346.89	42,788,964.52	85.0%	Met
1st Subsequent Year (2019-20)	37,244,342.20	43,838,381.00	85.0%	Met
2nd Subsequent Year (2020-21)	38,044,869.96	44,812,522.39	84.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.99%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-3.01% to 16.99%**	**-7.43% to 12.57%**	**-7.33% to 12.67%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.99% to 11.99%	-2.43% to 7.57%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	5,071,382.06		
Budget Year (2018-19)	5,143,173.05	1.42%	Yes
1st Subsequent Year (2019-20)	5,143,173.05	0.00%	No
2nd Subsequent Year (2020-21)	5,143,173.05	0.00%	No

Explanation: (required if Yes)
18/19 - Increase in Impact Aid due to approval to use the District ADA percentage rather than the State negotiated percentage, as well as an increase to IDEA and inclusion of the DoDEA Open Doors grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	5,255,231.12		
Budget Year (2018-19)	5,586,096.00	6.30%	No
1st Subsequent Year (2019-20)	4,461,096.00	-20.14%	Yes
2nd Subsequent Year (2020-21)	4,461,096.00	0.00%	No

Explanation: (required if Yes)
19/20 - Reduction of Mandated Cost claim projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	1,852,672.71		
Budget Year (2018-19)	1,301,648.00	-29.74%	Yes
1st Subsequent Year (2019-20)	1,301,648.00	0.00%	No
2nd Subsequent Year (2020-21)	1,301,648.00	0.00%	No

Explanation: (required if Yes)
18/19 - the District will receive less AB602 State Special Ed dollar, as well as a decrease in the JumpStart Kindergarten grant from First Five.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	4,000,254.32		
Budget Year (2018-19)	1,902,201.34	-52.45%	Yes
1st Subsequent Year (2019-20)	2,034,950.18	6.98%	No
2nd Subsequent Year (2020-21)	2,070,691.20	1.76%	No

Explanation: (required if Yes)
18/19 - the 17/18 estimated actuals included carryover which have been expended and not recurring in 18/19.

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

First Prior Year (2017-18)	6,874,566.52		
Budget Year (2018-19)	5,836,928.46	-15.09%	Yes
1st Subsequent Year (2019-20)	6,003,773.83	2.86%	No
2nd Subsequent Year (2020-21)	6,376,351.88	6.21%	No

Explanation: (required if Yes)
18/19 - the 17/18 estimated actuals included carryover which have been expended and not recurring in 18/19.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	12,179,285.89		
Budget Year (2018-19)	12,030,917.05	-1.22%	Met
1st Subsequent Year (2019-20)	10,905,917.05	-9.35%	Not Met
2nd Subsequent Year (2020-21)	10,905,917.05	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	10,874,820.84		
Budget Year (2018-19)	7,739,129.80	-28.83%	Not Met
1st Subsequent Year (2019-20)	8,038,724.01	3.87%	Met
2nd Subsequent Year (2020-21)	8,447,043.08	5.08%	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)
18/19 - Increase in Impact Aid due to approval to use the District ADA percentage rather than the State negotiated percentage, as well as an increase to IDEA and inclusion of the DoDEA Open Doors grant.

Explanation: Other State Revenue (linked from 6B if NOT met)
19/20 - Reduction of Mandated Cost claim projections.

Explanation: Other Local Revenue (linked from 6B if NOT met)
18/19 - the District will receive less AB602 State Special Ed dollar, as well as a decrease in the JumpStart Kindergarten grant from First Five.

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)
18/19 - the 17/18 estimated actuals included carryover which have been expended and not recurring in 18/19.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
18/19 - the 17/18 estimated actuals included carryover which have been expended and not recurring in 18/19.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

7B. Calculating the District's Required Minimum Contribution

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

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

2. Proposition 51 Required Minimum Contribution

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	59,042,625.27			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	59,042,625.27	1,771,278.76	1,777,500.00	Met

3. All Other School Facility Programs Required Minimum Contribution

		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	59,042,625.27			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	59,042,625.27	1,771,278.76	1,287,038.00	1,287,038.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
1,180,852.51	1,287,038.00

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution	1,777,500.00	N/A

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

4.	Required Minimum Contribution	1,771,278.76

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,634,198.16	1,689,854.12	1,758,141.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,975,808.60	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)	4,610,006.76	1,689,854.12	1,758,141.58
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,473,271.95	56,328,470.59	58,604,719.32
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)	54,473,271.95	56,328,470.59	58,604,719.32
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.5%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.8%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	(387,213.69)	42,481,647.41	0.9%	Met
Second Prior Year (2016-17)	(685,798.64)	42,621,393.40	1.6%	Not Met
First Prior Year (2017-18)	213,859.95	41,538,055.98	N/A	Met
Budget Year (2018-19) (Information only)	(19,764.03)	43,345,642.52		

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)

FY 17 transfer to Special Reserve Fund for additional Scandia modernizaton Project support and ending fund balance carryover expenditures.

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 5,246

District's Fund Balance Standard Percentage Level: **1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	4,979,469.93	6,568,338.32	N/A	Met
Second Prior Year (2016-17)	4,426,835.34	6,176,639.40	N/A	Met
First Prior Year (2017-18)	5,058,342.33	5,490,840.76	N/A	Met
Budget Year (2018-19) (Information only)	5,704,700.71			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,219	5,219	5,169
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	59,042,625.27	60,086,778.85	61,609,334.81
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)	59,042,625.27	60,086,778.85	61,609,334.81
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,771,278.76	1,802,603.37	1,848,280.04
6.	Reserve Standard - by Amount ($67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,771,278.76**	**1,802,603.37**	**1,848,280.04**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,771,278.76	1,802,603.37	1,848,280.04
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)	1,771,278.76	1,802,603.37	1,848,280.04
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**1,771,278.76**	**1,802,603.37**	**1,848,280.04**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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:

Federal Impact Aid is subject to reauthorization.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2017-18)	(9,088,072.81)			
Budget Year (2018-19)	(9,962,314.51)	874,241.70	9.6%	Met
1st Subsequent Year (2019-20)	(9,938,240.61)	(24,073.90)	-0.2%	Met
2nd Subsequent Year (2020-21)	(10,467,158.18)	528,917.57	5.3%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	227,889.00			
Budget Year (2018-19)	556,678.00	328,789.00	144.3%	Not Met
1st Subsequent Year (2019-20)	575,489.00	18,811.00	3.4%	Met
2nd Subsequent Year (2020-21)	594,986.00	19,497.00	3.4%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Reflect general fund contribution to Fund 40 for payment os the principle/interest for the Series A & B debt service.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation	19	Funds 01-8110, 48 & 49-8621	Funds 01, 40, 48, 49 Ojb 7438/7439	39,573,981
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01 Unrestricted Resource	Fund 01, Object 1000-3000	250,095
Other Long-term Commitments (do not include OPEB):				
TOTAL:				39,824,076

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,745,666	3,082,375	3,127,710	3,184,889
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	250,095	250,095	250,095	250,095
Other Long-term Commitments (continued):				
Total Annual Payments:	2,995,761	3,332,470	3,377,805	3,434,984
Has total annual payment increased over prior year (2017-18)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Debt services payments will continue to be funded through the general fund and CFD collections.

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	29,699

4. OPEB Liabilities

a. Total OPEB liability	1,389,614.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,389,614.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	181,211.00	181,211.00	181,211.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	118,997.00	118,997.00	118,997.00
d. Number of retirees receiving OPEB benefits	15	15	15

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

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

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

   No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	289.3	286.3	286.3	286.3

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.

The District and TUTA have sun-shined for successor negotiations.

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	246,816	

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,495,661	1,495,661	1,495,661
3. Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	246,816	249,284	251,777
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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.):

The cost of 1% is estimated as there is a significant number of vacant positions that have been filled near publication of this document.

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	203.0	203.0	203.0	203.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

The District and CSEA will sun-shine for successor negotiations.

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 89,994

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	688,376	688,376	688,376
3. Percent of H&W cost paid by employer	78.0%	78.0%	78.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	89,994	90,894	91,803
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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.):

The cost of 1% is estimated as there is a significant number of vacant positions that have been filled near publication of this document.

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	37.5	37.5	37.5	37.5

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

The District will begin this process in September 2018.

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	196,129	196,129	196,129
3. Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	44,781	45,228	45,681
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	44,169	44,169	44,169
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 19, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A9 - CBO was hired in July 2017

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/5/2018 1:29:07 PM **48-70565-0000000**

July 1 Budget
2018-19 Budget
Technical Review Checks

Travis Unified **Solano County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	2,719.21
Explanation:Carryover balance will be included in first interim expenditures.			
01-3310-0-0000-0000-9740	3310	9740	128,022.54
Explanation:Carryover balance will be included in first interim expenditures.			
01-3315-0-0000-0000-9740	3315	9740	7,300.06
Explanation:Carryover balance will be included in first interim expenditures.			
01-4035-0-0000-0000-9740	4035	9740	60.00
Explanation:Carryover balance will be included in first interim expenditures.			
01-4203-0-0000-0000-9740	4203	9740	950.00
Explanation:Carryover balance will be included in first interim expenditures.			
01-6387-0-0000-0000-9740	6387	9740	11,129.23
Explanation:Carryover balance will be included in first interim expenditures.			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9791	3010	9791	2,719.21
01-3310-0-0000-0000-9791	3310	9791	128,022.54
01-3315-0-0000-0000-9791	3315	9791	7,300.06
01-4035-0-0000-0000-9791	4035	9791	60.00
01-4203-0-0000-0000-9791	4203	9791	950.00
01-6387-0-0000-0000-9791	6387	9791	11,129.23

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This

technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund

and resource (for all funds except funds 61 through 73). **PASSED**

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) 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.

SACS2018 Financial Reporting Software - 2018.1.0
6/5/2018 1:29:50 PM **48-70565-0000000**

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Travis Unified **Solano County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	2,719.21
Explanation:Carryover balance will be included in first interim expenditures.			
01-3310-0-5730-0000-8182	3310	8182	82,200.00
Explanation:Carryover balance will be included in first interim expenditures.			
01-3310-0-0000-0000-9740	3310	9740	128,022.54
Explanation:Carryover balance will be included in first interim expenditures.			
01-3315-0-0000-0000-9740	3315	9740	7,300.06
Explanation:Carryover balance will be included in first interim expenditures.			
01-4035-0-0000-0000-9740	4035	9740	60.00
Explanation:Carryover balance will be included in first interim expenditures.			
01-4203-0-0000-0000-9740	4203	9740	950.00
Explanation:Carryover balance will be included in first interim expenditures.			
01-6387-0-0000-0000-9740	6387	9740	11,129.23
Explanation:Carryover balance will be included in first interim expenditures.			

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**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of $1,000 by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9610	-3,000,000.00

Explanation:Interfund borrowing necessary due to federal reimbursemet of Scandia modernization funds. Will be repaid to general fund upon receipt of federal funds.

40	0000	9310	-3,000,000.00

Explanation:Interfund borrowing necessary due to federal reimbursemet of Scandia modernization funds. Will be repaid to general fund upon receipt of federal funds.

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.