

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

| AGENDA SECTION (Check Box Below) | | | |
|--|------------------------|---------------------|-------------------------------|
| A CONSENT | B DISCUSSION | C RECEIVE | RECOGNIZE/ PRESENT |
| | X | | |

AGENDA ITEM B-20

| |
|----------------------------|
| BOARD MEETING DATE: |
| May 30, 2018 |

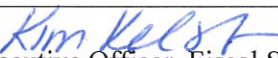


| | |
|--|--------------|
| ACTION REQUESTED: (Adopt, Approve, Ratify, Discuss, Receive, etc.) | Adopt |
|--|--------------|

TITLE AND SUBJECT: Discuss and Adopt Fresno Unified School District's 2018/19 Proposed Budget and Education Protection Account

DESCRIPTION/DISCUSSION: The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2018/19 Proposed Budget, and issues affecting the multi-year projections for 2019/20 and 2020/21.

Detailed information for the Proposed Budget and the multi-year projections were presented and discussed at the May 23, 2018 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review, as well as posted on the District's website.

FINANCIAL SUMMARY: Noted in support material.

| | |
|---|---|
| PREPARED BY:  Kim Kelstrom, Executive Officer, Fiscal Services | DIVISION: Administrative Services PHONE: (559) 457-6226 |
| CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO (Signature Required)  | SUPERINTENDENT APPROVAL:  |

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2018/19 Proposed Budget, and factors affecting the multi-year projections for 2019/20 and 2020/21 are listed below. The multi-year projection assumes the district will maintain a minimum reserve level of approximately 3.0% for all years.

| | <u>Projected 2017/18</u> | <u>Projected 2018/19</u> | <u>Projected 2019/20</u> | <u>Projected 2020/21</u> |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Ongoing Funds: | | | | |
| Revenues | \$725.92 | \$772.07 | \$786.32 | \$802.85 |
| - Expenses, Sources/Uses | \$724.17 | \$786.75 | \$807.90 | \$830.63 |
| - Supplemental/Concentration Expanded Programs | \$0.00 | \$0.00 | \$6.36 | \$0.00 |
| Ongoing Net Change in Fund Balance | \$1.75 | (\$14.68) | (\$27.94) | (\$27.78) |
| One-Time Funds: | | | | |
| Revenues | \$12.26 | \$22.95 | \$0.00 | \$0.00 |
| - One-Time Expenses | \$43.67 | \$26.52 | \$0.00 | \$0.00 |
| One-Time Net Change in Fund Balance | (\$31.41) | (\$3.57) | \$0.00 | \$0.00 |
| Total Unrestricted General Fund: | | | | |
| Beginning Balance | \$147.89 | \$118.23 | \$99.98 | \$72.04 |
| Ending Balance | \$118.23 | \$99.98 | \$72.04 | \$44.26 |
| Component of the Ending Balance | | | | |
| Cash, Inventory, Prepaid Assets | \$1.88 | \$1.88 | \$1.88 | \$1.88 |
| Designated Funds | \$16.40 | \$9.22 | \$9.22 | \$9.22 |
| Reserve for One-Time Expenses and Carryover | \$17.92 | \$0.00 | \$0.00 | \$0.00 |
| Net Unrestricted General Fund Balance | \$82.03 | \$88.88 | \$60.94 | \$33.16 |
| Change in Reserve | \$0.23 | \$6.85 | (\$27.94) | (\$27.78) |
| Reserve level | 8.77% | 8.77% | 6.10% | 3.27% |

General Comments Regarding the Proposed Budget for 2018/19

The 2018/19 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility with prudent financial reserves. The district's 2018/19 Proposed Budget keeps at the forefront the Board's Core Beliefs, Commitments, and Adopted Goals, and to every extent possible, prioritizes student learning for teachers and students.

The assumptions outlined below are based on guidance received from Fresno County Superintendent of Schools ("FCSS"), School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2018/19 ("the May Revise") information:

- The Department of Finance estimated in January 2018 the Local Control Funding Formula (LCFF) "gap" funding level at 44.97% for 2017/18

- In January 2018, the Governor proposed full funding of the LCFF, which remained unchanged at the May Revise
- The prior guidance in January 2018 from SSC projected the COLAs as follows: 2.51% in 2018/19, 2.41% in 2019/20, and 2.80% in 2020/21. Current guidance projects the funded COLAs as follows: 3.0% (2.71% plus Super COLA) in 2018/19, 2.57% in 2019/20, and 2.67% in 2020/21
- The Governor's May Revise message does not include a decline of ADA for K-12 school districts as predicted by the Legislative Analyst Office ("LAO") and several economists. Revenues have increased from the January proposal, however, the May Revise proposes to use the surplus on one-time spending to address long-standing infrastructure needs, homelessness, and mental health. The May Revise report states: *"The past six years have been the longest stretch of balanced budgets in recent history. With a volatile revenue structure and limited spending flexibility, the California budget demands constant vigilance to stay in balance."* The report continues: *"The next recession will be upon California soon enough, but a full Rainy Day Fund and a commitment to prudent one-time spending are the best tools available to guide the state through it"*
- STRS employer costs will increase from 14.43% to 16.28% in 2018/19, from 16.28% to 18.13% in 2019/20, and to 19.10% in 2020/21. This equates to \$6.8 million, \$6.8 million, and \$3.6 million in 2018/19, 2019/20, 2020/21 respectively
- PERS employer costs will increase from 15.53% to 18.06% in 2018/19, from 18.06% to 20.80% in 2019/20, and to 23.50% in 2020/21. This equates to \$2.4 million, \$2.6 million, and \$2.5 million in 2018/19, 2019/20 and 2020/21 respectively

Estimates for 2017/18

In preparation of the 2018/19 Proposed Budget, an analysis was completed to estimate the 2017/18 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$73.7 million. The revised projected net Unrestricted General Fund ending balance is \$82 million. The difference is due mainly to the following components:

- A decrease in ADA based on the P-2 Attendance Report – (\$1 million)
- An increase in current year Medicaid Administrative Activities funds – \$2 million
- An increase in current year for recognition of E-rate funding – \$2.2 million
- Salary savings from authorized but vacant positions and supplemental contracts – \$4 million.
- Projected savings in school site expenditures, contract services, and core assessments – \$2.4 million
- Projected increase in Special Education contributions for an increase in mental health contracts and private placements – (\$1.3 million)

Assigned Funds – The 2017/18 Ending Fund balance includes funds totaling \$17.9 million for Board approved one-time projects not completed are designated and will be reallocated in the 2018/19 Proposed Budget.

The 2018/19 Ending Fund balance includes continuing to reserve \$6.0 million for a future CTE facility and \$3.2 million for future textbook adoptions.

| | 2017/18 Proposed Assignment | 2018/19 Proposed One-Time Expenditure | 2018/19 Proposed Assignment |
|----------------|--|--|--|
| CTE Facilities | \$ 6,000,000 | - | \$6,000,000 |
| Textbooks | \$10,400,000 | \$7,172,000 | \$3,228,000 |
| Total | \$16,400,000 | \$7,172,000 | \$9,228,000 |

2018/19 Proposed Budget

Local Control Funding Formula – As mentioned earlier, the 2018/19 Proposed Budget assumes the State COLA of 3.0% for 2018/19 and the LCFF “gap” funding level at 100%, which equates to approximately \$50.3 million (\$25.2 million base, and \$25.1 million supplemental/concentration).

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2018/19 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2018/19, the EPA funds are estimated to be 11% of the LCFF funds. This equates to \$80 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – As presented at the February 7, 2018 Board meeting, the 2018/19 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the aligned instructional system.

Class Size Reduction investments

- Classroom teacher investments provided per the collective bargaining agreement. 2018/19 includes a reduction in class size for grades 4-6 from 30:1 to 29:1, grades 9-12 from 31:1 to 29:1, and the elimination of combination classes in TK-6 where sufficient classrooms are available. The increased investment totals \$8.3 million and 90 FTE

Elementary school site investments include:

- Classroom teacher investments provided per the collective bargaining agreement. Resources for an additional teacher provided at designated schools
- Classroom kindergarten aide investments are provided to each elementary school
- Safety investments include a police chaplain at each school and a campus assistant at each K-8 elementary school
- Custodial investments provided based on square footage

- Clerical investments include an office manager, office assistant, and a library technician
- Health care professionals include registered nurse and licensed vocational nurse or health assistant
- Administration investments include a principal, vice-principal or teacher on special assignment

Middle school site investments include:

- Classroom teacher investments provided per the collective bargaining agreement. Additional teachers are provided for: innovative professional learning teams, transition teacher, and campus culture teacher
- Safety investments include a school neighborhood resource officer and campus assistant
- Custodial investments are provided based on square footage
- Clerical investments include an office manager, office assistant, attendance records assistant, and a library technician
- Health care professionals include registered nurse and licensed vocational nurse or health assistant
- Administration investments include a principal, vice-principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teacher investments provided per the collective bargaining agreement. Additional teachers include professional learning updraft team, librarian, student engagement teacher, campus culture director, and athletic director
- Safety investments include a school neighborhood resource officer, probation officer, and campus assistant
- Custodial investments are provided based on square footage, PE custodian, pool custodian, and auditorium custodian
- Clerical investments include an office manager, registrar, office assistant, attendance records assistant, and a library technician
- Health care professionals include registered nurse and licensed vocational nurse
- Administration investments include a principal, vice-principal, counselor, campus culture assistant, and athletic director

School Site Funds – As presented at the February 7, 2018 Board meeting, the 2018/19 Proposed Budget includes an additional \$2.5 million in school site allocations for a total allocation of approximately \$31 million. In addition, all schools continue to receive approximately \$19.3 million in instructional classroom supplies; after-school activities/athletics supplies, equipment and coaching contracts; as well as, supplies for libraries.

Dual Immersion – As presented at the February 21, 2018 Board meeting, the 2018/19 Proposed Budget includes \$827,000 to develop and provide Hmong curriculum and support of a Hmong and Spanish Program Manager. In addition, there will be an expansion of the dual immersion programs at Burroughs, Calwa, Centennial, Lane, Roeding, and Vang Pao. Jackson Elementary will replace Williams Elementary, which was originally proposed on February 21, 2018 as a dual immersion program.

English Learner Services – As presented at the February 21, 2018 Board meeting, the 2018/19 Proposed Budget includes \$513,000 to support increased services for Saturday school, summer school, and after school programs.

Administrative Services – As presented at the February 21, 2018 Board meeting, the 2018/19 Proposed Budget includes \$106,000 for an additional accountant for STRS and PERS reporting and an upgrade of the Payroll director to executive director to align with new responsibilities.

Department of Prevention and Intervention – As presented at the March 7, 2018 Board meeting, the 2018/19 Proposed Budget includes \$4.6 million for the expansion of the Multi-Tiered System of Support (MTSS) to support:

- Intensive Individualized Interventions and Supports (Tier III) – addition of behavior intervention specialists, a school counselor, and contract services
- Targeted Small Group Intervention and Supports (Tier II) – addition of child welfare and attendance specialists, a community education specialist for mentoring, and the addition of a manager II to oversee Tier II services
- Universal Preventative Supports (Tier I) – addition of instructional specialists to support school climate and contract services for foster youth

College and Career Readiness – As presented at the March 21, 2018 Board meeting, the 2018/19 Proposed Budget includes the addition of an executive director, secretary, manager, job developer, and program manager. These positions will be supported within current allocated resources.

Human Resources – As presented at the March 21, 2018 Board meeting, the 2018/19 Proposed Budget includes \$300,000 to support four additional positions to reduce vacancy rates and improve customer service. In addition, the Proposed Budget includes \$8,000 in one-time funds to support equipment for additional positions.

Communications – As presented at the March 21, 2018 Board meeting, the 2018/19 Proposed Budget includes an additional \$36,000 to support three additional staff due to grant funds ending, fully funding a secretary and transfer of a manager from Communications to Constituent Services.

Parent University – As presented at the March 21, 2018 Board meeting, the 2018/19 Proposed Budget includes an additional \$173,000 for an additional home-school liaison and office assistant to maintain community partnerships and parent center customer service. In addition, the Proposed Budget includes \$70,000 for one-time funds to support an increase in supplies and equipment.

Board of Education – As presented at the March 21, 2018 Board meeting, the 2018/19 Proposed Budget includes an additional \$195,000 for the transfer of the manager from Communications to Constituent Services and an increase in supplies for communications. In addition, the Proposed Budget includes one-time funds of \$26,000 for the 2018 election.

Keeping Student Technology Current – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes approximately \$2.8 million to provide learners with a tablet in PreK-Kindergarten and grades 9 through 11. Included is the addition of three technology technicians to support teachers on the utilization of technology and support for student digital learning tools.

Technology – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$180,000 for annual increased maintenance costs offset by a reduction in staffing changes.

Equity and Access – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$170,000 for a manager to assist with school of choice and an additional executive director and manager offset by a reduction in services from UC Merced.

Research, Evaluation and Assessment – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes a \$78,000 increase for assessments, survey materials, and resources.

Music Investments – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$540,000 for the increase of five primary grade music teachers to expand music for all second grade classrooms.

Special Education – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$3.9 million to support special education programs.

- Additional \$2.1 million recommended by the special education committee and in alignment with the collective bargaining agreement
- Additional \$500,000 for the Adult Transition program to continue to move services from FCSS. The total cost is \$1.3 million offset by a reduction in FCSS contract of \$800,000 and increased ADA of \$300,000
- Additional \$540,000 for speech services to meet the average required by Education Code

Social Emotional Support – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$710,000 for five additional psychologists to coordinate early intervention efforts for general education students, support culture/climate efforts, and reduce student psychologist ratio to align with state average.

Health Services – As presented at the April 11, 2018 Board meeting, the 2018/19 Proposed Budget includes \$1.0 million to support 10 additional registered nurses, which is in alignment with the recently ratified collective bargaining agreement.

Curriculum – As presented at the April 25, 2018 Board meeting, the 2018/19 Proposed Budget includes \$7.2 million one-time funds for Science adoption for grades 7-12 and alternative learning pathways and autism adoption which is included in the assigned designated fund balance. In addition, \$379,000 for a manager to support the upcoming History and Social Science adoption and increased contract for comprehensive sexual health education for middle and high schools.

Professional Learning – As presented at the April 25, 2018 Board meeting, the 2018/19 Proposed Budget includes \$78,000 for the implementation of customer service training for all classified, leaders, and clerical staff. In addition, \$60,000 funded by Title I to provide professional learning for substitute teachers as required by the collective bargaining agreement due to the increase in the substitute pool.

African-American Student Academic Acceleration – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes \$1.4 million to expand student initiatives including academic advisors, early learning pilot, assessments, suspended students, academic and college mentoring, and summer literacy program. This includes the addition of a teacher on special assignment, principal on special assignment, program manager, analyst, and an increase in supplemental contracts, services, and supplies.

Sunnyside Doctors Academy – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes \$40,000 to sustain student tutoring no longer provided by grant funds.

Operations – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes an increased investment of \$1.5 million to support an increase in utilities of \$1.4 million and two additional custodians for increased square footage.

Restricted Routine Maintenance Operations – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes an increase of four HVAC mechanics, a locksmith, and a supervisor for the auto repair shop. These positions will be supported within the current allocation supported by district contribution.

Safety and Security – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes \$697,000 for two safety and security specialists, two campus safety assistants, and extra support for campus safety substitute costs for vacancies, and extra support along with an increase in law enforcement contracts to support schools. In addition, the Proposed Budget includes \$60,000 in one-time funds for vehicles.

Facilities – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes \$80,000 one-time funds for inventory and assessment of district office space.

Purchasing – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes one-time funds of \$159,000 for truck replacement to comply with Air Resources Board regulations.

Transportation – As presented at the May 9, 2018 Board meeting, the 2018/19 Proposed Budget includes \$91,000 for an additional transportation supervisor for increased support of daily operations and expanded hours of coverage.

One-Time Allocations

The 2018/19 Proposed Budget includes \$17.9 million in carryover of one-time funds as follows:

- \$6.0 million for Design Science facility project
- \$4.7 million for high school pools
- \$4.0 million for portable classrooms
- \$1.1 million for early learning restrooms
- \$1.0 million for Fresno High CTE facility
- \$600,000 for common core professional learning implementation
- \$300,000 for Extended Day Carryover
- \$200,000 other facilities project

The 2018/19 Proposed Budget includes \$1.4 million for the following one-time allocations:

- \$1.0 million for portable classrooms planned for 2019/20
- \$219,000 for vehicles for purchasing and safety and security
- \$80,000 for assessment of district office space and future recommendations
- \$78,000 for furniture and equipment for Parent University and Human Resources
- \$26,000 for election costs
- \$25,000 for Court Appointed Special Advocate contract

The 2018/19 Proposed Budget includes \$7.2 million in Assigned Balance as follows:

- \$7.2 million for grades 7-12 Science Textbook Adoption and Autism Curriculum

Supplemental and Concentration Programs – The Local Control and Accountability Plan Executive Summary Report includes all new and prior year ongoing programs approved by the Board that are supported with supplemental and concentration funds provided through LCFF.

Employee Support – At the February 7, 2018, February 21, 2018, and March 7, 2018 Board meetings, the Board ratified various collective bargaining agreements through June 30, 2019. The 2018/19 Proposed Budget includes \$14.1 million for a 3.0% (1.0% plus a 2.0%) contingency salary increase.

Multi-Year Items

Future Textbook Adoption – The 2018/19 Proposed Budget includes \$7.2 million for 9-12 Science adoption and autism curriculum. The Board designated \$10.4 million for textbook adoption in 2017/18, the remaining \$3.2 million will be included in Assigned Designated Fund Balance for a textbook adoption in future years.

District Contribution to Fund Health – In accordance with the current employee bargaining agreements, the 2018/19 district contribution level is \$18,643 per employee participant. An increase of \$854 over 2017/18, equating to \$5.2 million for the Health Fund. In addition, the district's health contribution is estimated to increase by \$385 in 2019/20 equating to \$2.3 million, and an additional \$500 in 2020/21 equating to \$3 million. In addition, the General Fund will contribute an additional \$670,000 in 2018/19 and 2019/20 for increased costs for a 90/10 plan as well as a wellness portal.

District Workers' Compensation – The benefit rate for Workers' Compensation is being funded to maintain the reserve level at 75% in 2018/19.

STRS and PERS Employer Costs – The multi-year projections include funding for significantly increased employer rates for STRS and PERS at the levels mentioned earlier in the report. These increased rates equate to \$9.2 million in increased contributions in 2018/19, \$9.4 million in increased contributions in 2019/20, and \$6.1 million in increased contributions for 2020/21 for the General Fund.

These increases bring the district's total contributions for STRS to \$56.9 million, \$63.7 million and \$67.3 million for 2018/19, 2019/20 and 2020/21, respectively. For PERS this brings the district's total contributions to \$13.9 million, \$23.3 million and \$25.8 million for 2018/19, 2019/20, and 2020/21, respectively.

Governmental Accounting Standards Board Statement Number 45 (GASB No. 45) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for all years. The GASB 45 reserve otherwise, known as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$49.4 million as of June 30, 2018.

Minimum Wage – Governor Jerry Brown approved Senate Bill 3 (SB 3), which incrementally increases California's minimum wage to \$15. The increases began in January 2017 and will continue through 2023. The multi-year projections include \$378,000, \$1.3 million, and \$2.0 million for 2018/19, 2019/20, and 2020/21 respectfully.

Cash Flow Report – The Standardize Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from FCSS for the distribution of State funds and projects a positive cash balance of \$184 million on June 30, 2019. The positive cash balance is a reflection of the State and Federal government providing more timely distribution of funds.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2017/18 reserve levels and the plans to change the reserve level for the 2018/19 fiscal year.

| Reserve Type (in millions) | Estimated 2017/18 | Planned Change | Proposed 2018/19 | Recommended Level 2018/19 |
|---------------------------------------|--------------------------|-----------------------|-------------------------|----------------------------------|
| Unrestricted General Fund | \$ 82.03 | \$ 6.85 | \$ 88.88 | \$ 88.88 |
| Workers' Compensation | \$ 30.72 | (\$1.41) | \$ 29.31 | \$ 38.35 ⁽¹⁾ |
| General Liability Reserve | \$ 1.39 | \$ 0.07 | \$ 1.46 | \$ 1.46 ⁽¹⁾ |
| Health Fund Incurred But Not Paid | \$ 19.79 | \$ 1.00 | \$ 20.79 | \$ 20.79 ⁽¹⁾ |
| Other Post-Employment Benefits (OPEB) | \$ 43.51 | \$ 5.92 | \$ 49.43 | \$964.64 ⁽¹⁾ |
| Health Fund Unencumbered Reserves | \$ 15.34 | \$ 10.59 | \$ 25.93 | \$ 25.77 ⁽²⁾ |

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2018/19 Proposed Budget is available in the Board of Education office, the Fiscal Services Department and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices/Pages/Default.aspx>

A summary of all budgets is shown on the following page.

Attachment: SACS report

**Fresno Unified School District
2018/19**

| Fund Name | Actual Beginning Balance | Projected Revenues | Projected Expenditures | Projected Other Financing Sources | Projected Ending Fund Balance |
|---------------------------|--------------------------|-----------------------|-------------------------|-----------------------------------|-------------------------------|
| General Fund Unrestricted | \$ 118,226,165 | \$ 794,995,717 | \$ 711,967,617 | \$ (101,269,965) | \$ 99,984,300 |
| General Fund Restricted | \$ 15,684,561 | \$ 181,645,563 | \$ 296,457,952 | \$ 99,127,829 | \$ 1 |
| Total General Fund | \$ 133,910,726 | \$ 976,641,280 | \$ 1,008,425,569 | \$ (2,142,136) | \$ 99,984,301 |

| | | | | | |
|---------------------------|---------------|---------------|---------------|--------------|---------------|
| Adult Education Fund | \$ 547,205 | \$ 8,123,384 | \$ 8,556,530 | \$ - | \$ 114,059 |
| Child Development Fund | \$ - | \$ 15,537,667 | \$ 15,537,667 | \$ - | \$ - |
| Cafeteria Fund | \$ 19,551,920 | \$ 54,689,957 | \$ 59,135,077 | \$ - | \$ 15,106,800 |
| Deferred Maintenance Fund | \$ - | \$ - | \$ 6,829,590 | \$ 6,829,590 | \$ - |
| Developer Fee Fund | \$ 265,719 | \$ 508,180 | \$ 744,979 | \$ (28,920) | \$ - |

| | | | | | |
|----------------------------------|----------------------|-------------------|------------------|----------------------|----------------------|
| Adult Education Building Fund | \$ 2,259,778 | \$ - | \$ - | \$ - | \$ 2,259,778 |
| Measure Q Series E Building Fund | \$ (0) | \$ 142,000 | \$ 24,000 | \$ (118,000) | \$ - |
| Measure Q Series F Building Fund | \$ 24,982,384 | \$ 142,000 | \$ - | \$ (25,124,384) | \$ - |
| Measure X Series A Building Fund | | \$ 174,000 | \$ 12,000 | \$ 60,000,000 | \$ 60,162,000 |
| Total Building Funds | \$ 27,242,162 | \$ 458,000 | \$ 36,000 | \$ 34,757,616 | \$ 62,421,778 |

| | | | | | |
|------------------------------------|----------------|---------------|---------------|---------------|----------------|
| County School Facility Fund | \$ 19,149,043 | \$ 113,585 | \$ 37,675,422 | \$ 18,412,794 | \$ 0.00 |
| Special Reserve for Capital Outlay | \$ 4,786,749 | \$ 54,322 | \$ 3,840,445 | \$ - | \$ 1,000,626 |
| Total Bond Int and Redemption | \$ 153,060,039 | \$ 40,088,682 | \$ 38,372,443 | \$ - | \$ 154,776,278 |
| 1977/78 Tax Override Fund | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | |
|-------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| Health Fund | \$ 15,337,099 | \$ 164,549,820 | \$ 152,627,917 | \$ (1,328,944) | \$ 25,930,058 |
| Liability Fund | \$ 552,249 | \$ 5,313,983 | \$ 5,314,929 | \$ - | \$ 551,303 |
| Workers' Compensation Fund | \$ (6,511,220) | \$ 5,943,699 | \$ 8,468,660 | \$ - | \$ (9,036,181) |
| Defined Benefits Fund | \$ 10,044,308 | \$ 1,189,677 | \$ 1,006,337 | \$ - | \$ 10,227,648 |
| Total Internal Service Funds | \$ 19,422,437 | \$ 176,997,179 | \$ 167,417,843 | \$ (1,328,944) | \$ 27,672,829 |
| | | | | | |
| Post Retirement Fund | \$ 43,513,725 | \$ 2,462,877 | \$ 39,162 | \$ 3,500,000 | \$ 49,437,440 |
| TOTALS | \$ 421,449,726 | \$ 1,275,675,113 | \$ 1,346,610,727 | \$ 60,000,000 | \$ 410,514,112 |

| Charter Schools | Beginning Balance | Estimated Revenues | Estimated Expenditures | Estimated ADA |
|-----------------------------------|-------------------|--------------------|------------------------|---------------|
| Aspen Meadow | \$ 145,898 | \$ 2,400,051 | \$ 2,283,317 | 167 |
| Aspen Valley Preparatory | \$ 1,039,927 | \$ 5,266,715 | \$ 4,982,623 | 410 |
| Charter G. Woodson Public Charter | \$ 768,260 | \$ 4,720,331 | \$ 4,626,102 | 340 |
| Kepler Neighborhood | \$ 1,016,406 | \$ 4,420,940 | \$ 4,400,137 | 428 |
| Morris E. Dailey | \$ 2,417,308 | \$ 3,912,450 | \$ 3,654,404 | 390 |
| School of Unlimited Learning | \$ 616,343 | \$ 2,216,213 | \$ 2,216,213 | 175 |
| Sierra Charter | \$ 2,413,297 | \$ 5,308,183 | \$ 5,147,718 | 420 |
| University High | \$ 3,143,307 | \$ 5,215,901 | \$ 4,846,479 | 472 |

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

| Description | | | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F | | |
|--|--|--|---------------------------|--------------|------------------|-----------------|---------------------------|------------------|---------------------|------------------|---------------------------|
| | | | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | | Restricted (E) | Total Fund col. D + E (F) |
| A. REVENUES | | | | | | | | | | | |
| 1) LCFF Sources | | | 8010-8099 | | 698,748,519.00 | 0.00 | | 749,053,857.00 | 0.00 | 749,053,857.00 | 7.2% |
| 2) Federal Revenue | | | 8100-8299 | | 0.00 | 81,185,190.00 | | 0.00 | 86,132,620.00 | 86,132,620.00 | 6.1% |
| 3) Other State Revenue | | | 8300-8599 | | 26,416,646.00 | 92,244,302.00 | | 36,695,203.00 | 90,380,913.00 | 127,076,116.00 | 7.1% |
| 4) Other Local Revenue | | | 8600-8799 | | 12,986,017.00 | 4,064,128.00 | | 9,246,657.00 | 5,132,030.00 | 14,378,687.00 | -15.7% |
| 5) TOTAL REVENUES | | | | | 738,151,182.00 | 177,493,620.00 | | 794,995,717.00 | 181,645,563.00 | 976,641,280.00 | 6.7% |
| B. EXPENDITURES | | | | | | | | | | | |
| 1) Certificated Salaries | | | 1000-1999 | | 313,774,622.00 | 82,218,787.00 | | 325,166,961.00 | 87,196,143.00 | 412,363,104.00 | 4.1% |
| 2) Classified Salaries | | | 2000-2999 | | 81,915,303.00 | 41,011,475.00 | | 86,561,495.00 | 42,247,921.00 | 128,809,416.00 | 4.8% |
| 3) Employee Benefits | | | 3000-3999 | | 160,075,302.00 | 81,778,522.00 | | 179,618,779.00 | 94,089,447.00 | 273,708,226.00 | 13.2% |
| 4) Books and Supplies | | | 4000-4999 | | 44,640,060.00 | 19,550,775.00 | | 43,139,747.00 | 17,835,383.00 | 60,975,130.00 | -5.0% |
| 5) Services and Other Operating Expenditures | | | 5000-5999 | | 70,987,972.00 | 23,894,755.00 | | 74,154,504.00 | 36,560,360.00 | 110,714,864.00 | 16.7% |
| 6) Capital Outlay | | | 6000-6999 | | 12,016,075.00 | 2,859,181.00 | | 14,129,414.00 | 7,177,450.00 | 21,306,864.00 | 43.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | | 7100-7299 7400-7499 | | 1,997,686.00 | 1,903,202.00 | | 2,237,318.00 | 1,550,000.00 | 3,787,318.00 | -2.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | | 7300-7399 | | (10,110,009.00) | 7,563,044.00 | | (13,040,601.00) | 9,801,248.00 | (3,239,353.00) | 27.2% |
| 9) TOTAL EXPENDITURES | | | | | 675,297,011.00 | 260,779,741.00 | | 711,967,617.00 | 296,457,952.00 | 1,008,425,569.00 | 7.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | | | |
| | | | | | 62,854,171.00 | (83,286,121.00) | | 83,028,100.00 | (114,812,389.00) | (31,784,289.00) | 55.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | | | |
| a) Transfers In | | | 8900-8929 | | 27,839.00 | 3,356,409.00 | | 28,920.00 | 3,356,409.00 | 3,385,329.00 | 0.0% |
| b) Transfers Out | | | 7600-7629 | | 1,500,000.00 | 3,356,409.00 | | 2,171,056.00 | 3,356,409.00 | 5,527,465.00 | 13.8% |
| 2) Other Sources/Uses | | | | | | | | | | | |
| a) Sources | | | 8930-8979 | | 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 | 0.0% |
| 3) Contributions | | | 8980-8999 | | (91,042,108.00) | 91,042,108.00 | | (99,127,829.00) | 99,127,829.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | | | (92,514,269.00) | 91,042,108.00 | | (101,269,965.00) | 99,127,829.00 | (2,142,136.00) | 45.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (29,660,098.00) | 7,755,987.00 | (21,904,111.00) | (18,241,865.00) | (15,684,560.00) | (33,926,425.00) | 54.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | 99,984,299.64 | 1.25 | 99,984,300.89 | -25.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | 88,929.06 | 0.00 | 88,929.06 | 88,929.06 | 0.00 | 88,929.06 | 0.0% |
| Stores | | 9711 | 1,418,427.98 | 0.00 | 1,418,427.98 | 1,418,427.98 | 0.00 | 1,418,427.98 | 0.0% |
| Prepaid Items | | 9713 | 368,475.36 | 0.00 | 368,475.36 | 368,475.36 | 0.00 | 368,475.36 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 15,684,561.25 | 15,684,561.25 | 0.00 | 1.25 | 1.25 | -100.0% |
| 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 | | | 34,324,083.00 | 0.00 | 34,324,083.00 | 9,228,000.00 | 0.00 | 9,228,000.00 | -73.1% |
| CTE Facility | 0000 | 9780 | | | | 6,000,000.00 | | 6,000,000.00 | |
| Textbook Adoption | 0000 | 9780 | | | | 3,228,000.00 | | 3,228,000.00 | |
| Design Science Facility | 0000 | 9780 | 10,400,000.00 | | 10,400,000.00 | | | | |
| CTE Facility | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| High School Pools | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| Portables | 0000 | 9780 | 4,665,055.00 | | 4,665,055.00 | | | | |
| Early Learning Restrooms | 0000 | 9780 | 4,000,000.00 | | 4,000,000.00 | | | | |
| Fresno High CTE Facility | 0000 | 9780 | 1,097,226.00 | | 1,097,226.00 | | | | |
| Common Core | 0000 | 9780 | 1,000,000.00 | | 1,000,000.00 | | | | |
| Extended Day | 0000 | 9780 | 643,176.00 | | 643,176.00 | | | | |
| Fresno High Royce Hall Upgrades | 0000 | 9780 | 326,796.00 | | 326,796.00 | | | | |
| Middle School Lighting | 0000 | 9780 | 158,796.00 | | 158,796.00 | | | | |
| e) Unassigned/Unappropriated | | | 33,034.00 | | 33,034.00 | | | | |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Fresno Unified
Fresno County

10 62166 0000000
Form 01

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Reserve for Economic Uncertainties | | 9789 | 82,026,249.24 | 0.00 | 82,026,249.24 | 88,880,467.24 | 0.00 | 88,880,467.24 | 8.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description (G9 + H2) - (I6 + J2) | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 554,547,604.00 | | 554,547,604.00 | 608,358,702.00 | | 608,358,702.00 | 9.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 83,408,534.00 | | 83,408,534.00 | 79,960,903.00 | | 79,960,903.00 | -4.1% |
| State Aid - Prior Years | | 8019 | (27,697.00) | | (27,697.00) | 0.00 | | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 581,655.00 | | 581,655.00 | 581,655.00 | | 581,655.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 56,277,664.00 | | 56,277,664.00 | 56,277,664.00 | | 56,277,664.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,890,758.00 | | 2,890,758.00 | 2,890,758.00 | | 2,890,758.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 277,633.00 | | 277,633.00 | 277,633.00 | | 277,633.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,706,846.00 | | 1,706,846.00 | 1,706,846.00 | | 1,706,846.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (2,475,194.00) | | (2,475,194.00) | (2,475,194.00) | | (2,475,194.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 4,664,542.00 | | 4,664,542.00 | 4,664,542.00 | | 4,664,542.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 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 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 701,852,345.00 | | 701,852,345.00 | 752,243,509.00 | | 752,243,509.00 | 7.2% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (3,103,826.00) | | (3,103,826.00) | (3,189,652.00) | | (3,189,652.00) | 2.8% |
| Property Taxes Transfers | | 8097 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF SOURCES | | | 698,748,519.00 | 0.00 | 698,748,519.00 | 749,053,857.00 | 0.00 | 749,053,857.00 | 7.2% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 13,265,121.00 | 13,265,121.00 | 0.00 | 13,265,121.00 | 13,265,121.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 2,225,232.00 | 2,225,232.00 | 0.00 | 2,181,675.00 | 2,181,675.00 | -2.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 2,028,618.00 | 2,028,618.00 | 0.00 | 2,028,618.00 | 2,028,618.00 | 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 | 765,099.00 | 765,099.00 | 0.00 | 782,524.00 | 782,524.00 | 2.3% |
| 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 | | 50,493,651.00 | 50,493,651.00 | | 56,024,452.00 | 56,024,452.00 | 11.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 104,533.00 | 104,533.00 | | 0.00 | 0.00 | -100.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | | 4,576,568.00 | 4,576,568.00 | | 4,440,122.00 | 4,440,122.00 | -3.0% |
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | 85,607.00 | 85,607.00 | | 79,914.00 | 79,914.00 | -6.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 1,903,107.00 | 1,903,107.00 | | | | |
| Public Charter Schools Grant Program (PCSGP); | 4610 | 8290 | | 0.00 | 0.00 | | 1,502,420.00 | 1,502,420.00 | -21.1% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | | | | | | | | |
| Other NCLB / Every Student Succeeds Act | | 8290 | | 1,219,944.00 | 1,219,944.00 | | 825,000.00 | 825,000.00 | -32.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 988,265.00 | 988,265.00 | | 906,516.00 | 906,516.00 | -8.3% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 3,529,445.00 | 3,529,445.00 | 0.00 | 4,096,258.00 | 4,096,258.00 | 16.1% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 81,185,190.00 | 81,185,190.00 | 0.00 | 86,132,620.00 | 86,132,620.00 | 6.1% |
| 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 | | 36,563,584.00 | 36,563,584.00 | | 37,721,826.00 | 37,721,826.00 | 3.2% |
| Prior Years | 6500 | 8319 | | 16,530.00 | 16,530.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 1,167,128.00 | 1,167,128.00 | 0.00 | 1,167,128.00 | 1,167,128.00 | 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 | | | | | | | | | |
| Child Nutrition Programs | 8520 | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | | | | | | | | |
| Mandated Costs Reimbursements | 8550 | 8550 | 12,333,183.00 | 0.00 | 12,333,183.00 | 25,449,272.00 | 0.00 | 25,449,272.00 | 106.3% |
| Lottery - Unrestricted and Instructional Materials | | | 10,232,398.00 | 3,658,908.00 | 13,891,306.00 | 10,109,186.00 | 3,323,568.00 | 13,432,754.00 | -3.3% |
| 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 | | 4,125,672.00 | 4,125,672.00 | | 4,125,672.00 | 4,125,672.00 | 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% |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| | | | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| California Clean Energy Jobs Act | 6230 | 8590 | | 11,615,283.00 | 11,615,283.00 | | 0.00 | 0.00 | -100.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 2,037,009.00 | 2,037,009.00 | | 6,542,575.00 | 6,542,575.00 | 221.2% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,851,065.00 | 33,060,188.00 | 36,911,253.00 | 1,136,745.00 | 37,500,144.00 | 38,636,889.00 | 4.7% |
| TOTAL, OTHER STATE REVENUE | | | 26,416,646.00 | 92,244,302.00 | 118,660,948.00 | 36,695,203.00 | 90,380,913.00 | 127,076,116.00 | 7.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 16,607.00 | 16,607.00 | 0.00 | 1,551,452.00 | 1,551,452.00 | 9242.2% |
| 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 | 567.00 | 0.00 | 567.00 | 42,527.00 | 0.00 | 42,527.00 | 7400.4% |
| 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 | 450,569.00 | 0.00 | 450,569.00 | 395,906.00 | 0.00 | 395,906.00 | -12.1% |
| Interest | | 8660 | 2,800,000.00 | 0.00 | 2,800,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | -28.6% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 906,135.00 | 0.00 | 906,135.00 | 906,135.00 | 0.00 | 906,135.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description (50%) Adjustment | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | 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 | 8,828,746.00 | 4,047,521.00 | 12,876,267.00 | 5,902,089.00 | 3,580,578.00 | 9,482,667.00 | -26.4% |
| 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 | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From Districts or Charter Schools | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | | | | | | | | | |
| 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 | | | 12,986,017.00 | 4,064,128.00 | 17,050,145.00 | 9,246,657.00 | 5,132,030.00 | 14,378,687.00 | -15.7% |
| TOTAL, REVENUES | | | 738,151,182.00 | 177,493,620.00 | 915,644,802.00 | 794,995,717.00 | 181,645,563.00 | 976,641,280.00 | 6.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 257,936,199.00 | 54,212,601.00 | 312,148,800.00 | 267,424,892.00 | 57,833,035.00 | 325,257,927.00 | 4.2% |
| Certificated Pupil Support Salaries | | 1200 | 14,941,976.00 | 11,887,078.00 | 26,829,054.00 | 16,516,792.00 | 11,992,606.00 | 28,509,398.00 | 6.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 36,662,572.00 | 5,950,821.00 | 42,613,393.00 | 37,884,942.00 | 6,204,879.00 | 44,089,821.00 | 3.5% |
| Other Certificated Salaries | | 1900 | 4,233,875.00 | 10,168,287.00 | 14,402,162.00 | 3,340,335.00 | 11,165,623.00 | 14,505,958.00 | 0.7% |
| TOTAL, CERTIFICATED SALARIES | | | 313,774,622.00 | 82,218,787.00 | 395,993,409.00 | 325,166,961.00 | 87,196,143.00 | 412,363,104.00 | 4.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,178,486.00 | 20,628,491.00 | 26,806,977.00 | 5,832,442.00 | 21,152,500.00 | 26,984,942.00 | 0.7% |
| Classified Support Salaries | | 2200 | 41,360,948.00 | 14,498,960.00 | 55,859,908.00 | 44,031,951.00 | 15,186,243.00 | 59,218,194.00 | 6.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,565,769.00 | 2,086,086.00 | 10,651,855.00 | 9,292,516.00 | 2,170,406.00 | 11,462,922.00 | 7.6% |
| Clerical, Technical and Office Salaries | | 2400 | 24,169,017.00 | 3,208,870.00 | 27,377,887.00 | 25,765,238.00 | 3,052,314.00 | 28,817,552.00 | 5.3% |
| Other Classified Salaries | | 2900 | 1,641,083.00 | 589,068.00 | 2,230,151.00 | 1,639,348.00 | 686,458.00 | 2,325,806.00 | 4.3% |
| TOTAL, CLASSIFIED SALARIES | | | 81,915,303.00 | 41,011,475.00 | 122,926,778.00 | 86,561,495.00 | 42,247,921.00 | 128,809,416.00 | 4.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 43,075,707.00 | 36,023,424.00 | 79,099,131.00 | 52,475,960.00 | 44,814,355.00 | 97,290,315.00 | 23.0% |
| PERS | | 3201-3202 | 11,244,035.00 | 5,838,640.00 | 17,082,675.00 | 14,235,703.00 | 6,778,960.00 | 21,014,663.00 | 23.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 10,184,034.00 | 4,154,980.00 | 14,339,014.00 | 10,865,897.00 | 4,303,571.00 | 15,169,468.00 | 5.8% |
| Health and Welfare Benefits | | 3401-3402 | 62,723,784.00 | 23,719,556.00 | 86,443,340.00 | 63,349,699.00 | 23,853,997.00 | 87,203,696.00 | 0.9% |
| Unemployment Insurance | | 3501-3502 | 193,012.00 | 62,537.00 | 255,549.00 | 205,496.00 | 64,285.00 | 269,781.00 | 5.6% |
| Workers' Compensation | | 3601-3602 | 6,382,568.00 | 2,040,764.00 | 8,423,332.00 | 4,132,807.00 | 1,273,201.00 | 5,406,008.00 | -35.8% |
| OPEB, Allocated | | 3701-3702 | 25,657,230.00 | 9,747,404.00 | 35,404,634.00 | 33,839,737.00 | 12,781,481.00 | 46,621,218.00 | 31.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 614,932.00 | 191,217.00 | 806,149.00 | 513,480.00 | 219,597.00 | 733,077.00 | -9.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 160,075,302.00 | 81,778,522.00 | 241,853,824.00 | 179,618,779.00 | 94,089,447.00 | 273,708,226.00 | 13.2% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 5,819,016.00 | 1,300,000.00 | 7,119,016.00 | 7,175,003.00 | 1,388,692.00 | 8,563,695.00 | 20.3% |
| Books and Other Reference Materials | | 4200 | 1,157,239.00 | 1,890,831.00 | 3,048,070.00 | 1,433,704.00 | 2,922,973.00 | 4,356,677.00 | 42.9% |
| Materials and Supplies | | 4300 | 21,834,690.00 | 12,777,484.00 | 34,612,174.00 | 21,801,361.00 | 10,764,488.00 | 32,565,849.00 | -5.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 15,819,215.00 | 1,626,034.00 | 17,445,249.00 | 12,724,679.00 | 812,754.00 | 13,537,433.00 | -22.4% |
| Food | | 4700 | 9,900.00 | 1,956,426.00 | 1,966,326.00 | 5,000.00 | 1,946,476.00 | 1,951,476.00 | -0.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 44,640,060.00 | 19,550,775.00 | 64,190,835.00 | 43,139,747.00 | 17,835,383.00 | 60,975,130.00 | -5.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 7,219,223.00 | 10,629,507.00 | 17,848,730.00 | 17,272,281.00 | 8,029,681.00 | 25,301,962.00 | 41.8% |
| Travel and Conferences | | 5200 | 1,760,902.00 | 1,263,237.00 | 3,024,139.00 | 2,084,115.00 | 1,238,742.00 | 3,322,857.00 | 9.9% |
| Dues and Memberships | | 5300 | 143,480.00 | 4,874.00 | 148,354.00 | 135,531.00 | 3,100.00 | 138,631.00 | -6.6% |
| Insurance | | 5400 - 5450 | 3,676,723.00 | 1,187,262.00 | 4,863,985.00 | 3,823,034.00 | 1,197,511.00 | 5,020,545.00 | 3.2% |
| Operations and Housekeeping Services | | 5500 | 22,120,392.00 | 54,936.00 | 22,175,328.00 | 23,355,917.00 | 65,184.00 | 23,421,101.00 | 5.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,612,993.00 | 1,731,461.00 | 7,344,454.00 | 5,249,967.00 | 3,464,108.00 | 8,714,075.00 | 18.6% |
| Transfers of Direct Costs | | 5710 | (1,859,012.00) | 1,859,012.00 | 0.00 | (1,937,820.00) | 1,937,820.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (22,564.00) | (1,466,848.00) | (1,489,412.00) | (72,855.00) | (1,599,960.00) | (1,672,815.00) | 12.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 30,128,652.00 | 8,616,344.00 | 38,744,996.00 | 22,169,837.00 | 22,200,717.00 | 44,370,554.00 | 14.5% |
| Communications | | 5900 | 2,207,183.00 | 14,970.00 | 2,222,153.00 | 2,074,497.00 | 23,457.00 | 2,097,954.00 | -5.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 70,987,972.00 | 23,894,755.00 | 94,882,727.00 | 74,154,504.00 | 36,560,360.00 | 110,714,864.00 | 16.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 112,612.00 | 0.00 | 112,612.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,777,019.00 | 1,626,385.00 | 8,403,404.00 | 12,892,081.00 | 6,728,781.00 | 19,620,862.00 | 133.5% |
| 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 | 63,262.00 | 438,257.00 | 501,519.00 | 969,158.00 | 35,000.00 | 1,004,158.00 | 100.2% |
| Equipment Replacement | | 6500 | 5,063,182.00 | 794,539.00 | 5,857,721.00 | 268,175.00 | 413,669.00 | 681,844.00 | -88.4% |
| TOTAL CAPITAL OUTLAY | | | 12,016,075.00 | 2,859,181.00 | 14,875,256.00 | 14,129,414.00 | 7,177,450.00 | 21,306,864.00 | 43.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7130 | 51,067.00 | 0.00 | 51,067.00 | 51,067.00 | 0.00 | 51,067.00 | 0.0% |
| State Special Schools | | 7141 | 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 | | 7142 | 1,038,668.00 | 1,903,202.00 | 2,941,870.00 | 1,252,283.00 | 1,550,000.00 | 2,802,283.00 | -4.7% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | | | 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 | 907,951.00 | 0.00 | 907,951.00 | 933,968.00 | 0.00 | 933,968.00 | 2.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,997,686.00 | 1,903,202.00 | 3,900,888.00 | 2,237,318.00 | 1,550,000.00 | 3,787,318.00 | -2.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (7,563,044.00) | 7,563,044.00 | 0.00 | (9,801,248.00) | 9,801,248.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (2,546,965.00) | 0.00 | (2,546,965.00) | (3,239,353.00) | 0.00 | (3,239,353.00) | 27.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (10,110,009.00) | 7,563,044.00 | (2,546,965.00) | (13,040,601.00) | 9,801,248.00 | (3,239,353.00) | 27.2% |
| TOTAL, EXPENDITURES | | | 675,297,011.00 | 260,779,741.00 | 936,076,752.00 | 711,967,617.00 | 296,457,952.00 | 1,008,425,569.00 | 7.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 27,839.00 | 3,356,409.00 | 3,384,248.00 | 28,920.00 | 3,356,409.00 | 3,385,329.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 27,839.00 | 3,356,409.00 | 3,384,248.00 | 28,920.00 | 3,356,409.00 | 3,385,329.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,500,000.00 | 3,356,409.00 | 4,856,409.00 | 2,171,056.00 | 3,356,409.00 | 5,527,465.00 | 13.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,500,000.00 | 3,356,409.00 | 4,856,409.00 | 2,171,056.00 | 3,356,409.00 | 5,527,465.00 | 13.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (c) TOTAL, SOURCES | | | 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 | (91,042,108.00) | 91,042,108.00 | 0.00 | (99,127,829.00) | 99,127,829.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (91,042,108.00) | 91,042,108.00 | 0.00 | (99,127,829.00) | 99,127,829.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (92,514,269.00) | 91,042,108.00 | (1,472,161.00) | (101,269,965.00) | 99,127,829.00 | (2,142,136.00) | 45.5% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 698,748,519.00 | 0.00 | 698,748,519.00 | 749,053,857.00 | 0.00 | 749,053,857.00 | 7.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 81,185,190.00 | 81,185,190.00 | 0.00 | 86,132,620.00 | 86,132,620.00 | 6.1% |
| 3) Other State Revenue | | 8300-8599 | 26,416,646.00 | 92,244,302.00 | 118,660,948.00 | 36,695,203.00 | 90,380,913.00 | 127,076,116.00 | 7.1% |
| 4) Other Local Revenue | | 8600-8799 | 12,986,017.00 | 4,064,128.00 | 17,050,145.00 | 9,246,657.00 | 5,132,030.00 | 14,378,687.00 | -15.7% |
| 5) TOTAL REVENUES | | | 738,151,182.00 | 177,493,620.00 | 915,644,802.00 | 794,995,717.00 | 181,645,563.00 | 976,641,280.00 | 6.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 394,350,432.00 | 149,828,209.00 | 544,178,641.00 | 411,977,038.00 | 165,222,418.00 | 577,199,456.00 | 6.1% |
| 2) Instruction - Related Services | 2000-2999 | | 88,204,249.00 | 35,003,002.00 | 123,207,251.00 | 91,036,471.00 | 36,815,317.00 | 127,851,788.00 | 3.8% |
| 3) Pupil Services | 3000-3999 | | 58,961,458.00 | 33,065,432.00 | 92,026,890.00 | 59,324,860.00 | 33,852,702.00 | 93,177,562.00 | 1.3% |
| 4) Ancillary Services | 4000-4999 | | 15,750,433.00 | 5,103,447.00 | 20,853,880.00 | 17,803,498.00 | 4,363,889.00 | 22,167,387.00 | 6.3% |
| 5) Community Services | 5000-5999 | | 2,330,116.00 | 37,217.00 | 2,367,333.00 | 2,591,892.00 | 50,372.00 | 2,642,264.00 | 11.6% |
| 6) Enterprise | 6000-6999 | | 1,891,774.00 | 36,426.00 | 1,928,200.00 | 2,347,064.00 | 70,509.00 | 2,417,573.00 | 25.4% |
| 7) General Administration | 7000-7999 | | 29,920,808.00 | 8,114,474.00 | 38,035,282.00 | 29,517,395.00 | 10,255,824.00 | 39,773,219.00 | 4.6% |
| 8) Plant Services | 8000-8999 | | 81,890,055.00 | 27,688,332.00 | 109,578,387.00 | 95,132,081.00 | 44,276,921.00 | 139,409,002.00 | 27.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,997,686.00 | 1,903,202.00 | 3,900,888.00 | 2,237,318.00 | 1,550,000.00 | 3,787,318.00 | -2.9% |
| 10) TOTAL EXPENDITURES | | | 675,297,011.00 | 260,779,741.00 | 936,076,752.00 | 711,967,617.00 | 296,457,952.00 | 1,008,425,569.00 | 7.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 62,854,171.00 | (83,286,121.00) | (20,431,950.00) | 83,028,100.00 | (114,812,389.00) | (31,784,289.00) | 55.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 27,839.00 | 3,356,409.00 | 3,384,248.00 | 28,920.00 | 3,356,409.00 | 3,385,329.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,500,000.00 | 3,356,409.00 | 4,856,409.00 | 2,171,056.00 | 3,356,409.00 | 5,527,465.00 | 13.8% |
| 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 | (91,042,108.00) | 91,042,108.00 | 0.00 | (99,127,829.00) | 99,127,829.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (92,514,269.00) | 91,042,108.00 | (1,472,161.00) | (101,269,965.00) | 99,127,829.00 | (2,142,136.00) | 45.5% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (29,660,098.00) | 7,755,987.00 | (21,904,111.00) | (18,241,865.00) | (15,684,560.00) | (33,926,425.00) | 54.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | | | | | | | |
| a) As of July 1 - Unaudited | | 9793 | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 147,886,262.64 | 7,928,574.25 | 155,814,836.89 | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | -14.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 118,226,164.64 | 15,684,561.25 | 133,910,725.89 | 99,984,299.64 | 1.25 | 99,984,300.89 | -25.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 88,929.06 | 0.00 | 88,929.06 | 88,929.06 | 0.00 | 88,929.06 | 0.0% |
| Revolving Cash | | 9712 | 1,418,427.98 | 0.00 | 1,418,427.98 | 1,418,427.98 | 0.00 | 1,418,427.98 | 0.0% |
| Stores | | 9713 | 368,475.36 | 0.00 | 368,475.36 | 368,475.36 | 0.00 | 368,475.36 | 0.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 15,684,561.25 | 15,684,561.25 | 0.00 | 1.25 | 1.25 | -100.0% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 34,324,083.00 | 0.00 | 34,324,083.00 | 9,228,000.00 | 0.00 | 9,228,000.00 | -73.1% |
| CTE Facility | 0000 | 9780 | | | | 6,000,000.00 | | 6,000,000.00 | |
| Textbook Adoption | 0000 | 9780 | | | | 3,228,000.00 | | 3,228,000.00 | |
| Textbook Adoption | 0000 | 9780 | 10,400,000.00 | | 10,400,000.00 | | | | |
| Design Science Facility | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| CTE Facility | 0000 | 9780 | 6,000,000.00 | | 6,000,000.00 | | | | |
| High School Pools | 0000 | 9780 | 4,665,055.00 | | 4,665,055.00 | | | | |
| Portables | 0000 | 9780 | 4,000,000.00 | | 4,000,000.00 | | | | |
| Early Learning Restrooms | 0000 | 9780 | 1,097,226.00 | | 1,097,226.00 | | | | |
| Fresno High CTE Facility | 0000 | 9780 | 1,000,000.00 | | 1,000,000.00 | | | | |
| Common Core | 0000 | 9780 | 643,176.00 | | 643,176.00 | | | | |
| Extended Day | 0000 | 9780 | 326,796.00 | | 326,796.00 | | | | |
| Fresno High Royce Hall Upgrades | 0000 | 9780 | 158,796.00 | | 158,796.00 | | | | |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Middle School Lighting | 0000 | 9780 | 33,034.00 | | 33,034.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 82,026,249.24 | 0.00 | 82,026,249.24 | 88,880,467.24 | 0.00 | 88,880,467.24 | 8.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

10 62166 0000000
Form 01

Fresno Unified
Fresno County

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|---------------------------|----------------------------------|------------------------------|-------------------|
| 6230 | California Clean Energy Jobs Act | 14,186,708.36 | 0.36 |
| 6264 | Educator Effectiveness (15-16) | 0.34 | 0.34 |
| 7338 | College Readiness Block Grant | 1,497,852.55 | 0.55 |
| Total, Restricted Balance | | 15,684,561.25 | 1.25 |

| 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 | 1,200,736.00 | 1,123,085.00 | -6.5% |
| 3) Other State Revenue | | 8300-8599 | 6,184,080.00 | 5,838,135.00 | -5.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,130,621.00 | 1,162,164.00 | 2.8% |
| 5) TOTAL, REVENUES | | | 8,515,437.00 | 8,123,384.00 | -4.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,880,858.00 | 3,047,168.00 | 5.8% |
| 2) Classified Salaries | | 2000-2999 | 1,564,633.00 | 1,534,648.00 | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 2,126,498.00 | 2,356,377.00 | 10.8% |
| 4) Books and Supplies | | 4000-4999 | 936,788.00 | 424,782.00 | -54.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,308,244.00 | 961,176.00 | -26.5% |
| 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 | 228,690.00 | 232,380.00 | 1.6% |
| 9) TOTAL, EXPENDITURES | | | 9,045,711.00 | 8,556,531.00 | -5.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (530,274.00) | (433,147.00) | -18.3% |
| 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) | | | (530,274.00) | (433,147.00) | -18.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,077,479.66 | 547,205.66 | -49.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,077,479.66 | 547,205.66 | -49.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,077,479.66 | 547,205.66 | -49.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 547,205.66 | 114,058.66 | -79.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 330,193.97 | 1,629.97 | -99.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 217,011.69 | 112,428.69 | -48.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 269,136.00 | 191,485.00 | -28.9% |
| All Other Federal Revenue | All Other | 8290 | 931,600.00 | 931,600.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,200,736.00 | 1,123,085.00 | -6.5% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Block Grant Program | 6391 | 8590 | 5,730,215.00 | 5,321,962.00 | -7.1% |
| All Other State Revenue | All Other | 8590 | 453,865.00 | 516,173.00 | 13.7% |
| TOTAL, OTHER STATE REVENUE | | | 6,184,080.00 | 5,838,135.00 | -5.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,400.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 278,913.00 | 291,303.00 | 4.4% |
| Interagency Services | | 8677 | 781,817.00 | 808,490.00 | 3.4% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 64,491.00 | 62,371.00 | -3.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,130,621.00 | 1,162,164.00 | 2.8% |
| TOTAL, REVENUES | | | 8,515,437.00 | 8,123,384.00 | -4.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,864,152.00 | 2,005,131.00 | 7.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,013,094.00 | 1,041,037.00 | 2.8% |
| Other Certificated Salaries | | 1900 | 3,612.00 | 1,000.00 | -72.3% |
| TOTAL, CERTIFICATED SALARIES | | | 2,880,858.00 | 3,047,168.00 | 5.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 554,379.00 | 528,446.00 | -4.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 951,766.00 | 941,202.00 | -1.1% |
| Other Classified Salaries | | 2900 | 58,488.00 | 65,000.00 | 11.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,564,633.00 | 1,534,648.00 | -1.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 511,939.00 | 700,638.00 | 36.9% |
| PERS | | 3201-3202 | 241,065.00 | 270,961.00 | 12.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 169,622.00 | 179,343.00 | 5.7% |
| Health and Welfare Benefits | | 3401-3402 | 795,704.00 | 741,683.00 | -6.8% |
| Unemployment Insurance | | 3501-3502 | 1,589.00 | 2,301.00 | 44.8% |
| Workers' Compensation | | 3601-3602 | 72,614.00 | 45,816.00 | -36.9% |
| OPEB, Allocated | | 3701-3702 | 325,028.00 | 404,433.00 | 24.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 8,937.00 | 11,202.00 | 25.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,126,498.00 | 2,356,377.00 | 10.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,000.00 | 8,000.00 | 700.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 811,783.00 | 403,807.00 | -50.3% |
| Noncapitalized Equipment | | 4400 | 124,005.00 | 12,975.00 | -89.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 936,788.00 | 424,782.00 | -54.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 178,695.00 | 132,285.00 | -26.0% |
| Travel and Conferences | | 5200 | 86,216.00 | 59,618.00 | -30.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 48,928.00 | 42,617.00 | -12.9% |
| Operations and Housekeeping Services | | 5500 | 312,866.00 | 313,600.00 | 0.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 152,000.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 108,720.00 | 82,731.00 | -23.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 420,669.00 | 330,325.00 | -21.5% |
| Communications | | 5900 | 150.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,308,244.00 | 961,176.00 | -26.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 228,690.00 | 232,380.00 | 1.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 228,690.00 | 232,380.00 | 1.6% |
| TOTAL, EXPENDITURES | | | 9,045,711.00 | 8,556,531.00 | -5.4% |

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

July 1 Budget
Adult Education Fund
Expenditures by Function

10 62166 0000000
Form 11

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,200,736.00 | 1,123,085.00 | -6.5% |
| 3) Other State Revenue | | 8300-8599 | 6,184,080.00 | 5,838,135.00 | -5.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,130,621.00 | 1,162,164.00 | 2.8% |
| 5) TOTAL, REVENUES | | | 8,515,437.00 | 8,123,384.00 | -4.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 3,130,510.00 | 3,389,638.00 | 8.3% |
| 2) Instruction - Related Services | 2000-2999 | | 4,325,069.00 | 3,589,575.00 | -17.0% |
| 3) Pupil Services | 3000-3999 | | 220,021.00 | 93,778.00 | -57.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 164,581.00 | 212,413.00 | 29.1% |
| 7) General Administration | 7000-7999 | | 228,690.00 | 232,380.00 | 1.6% |
| 8) Plant Services | 8000-8999 | | 976,840.00 | 1,038,747.00 | 6.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,045,711.00 | 8,556,531.00 | -5.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (530,274.00) | (433,147.00) | -18.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (530,274.00) | (433,147.00) | -18.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,077,479.66 | 547,205.66 | -49.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,077,479.66 | 547,205.66 | -49.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,077,479.66 | 547,205.66 | -49.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 547,205.66 | 114,058.66 | -79.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 330,193.97 | 1,629.97 | -99.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 217,011.69 | 112,428.69 | -48.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 | 2018-19 |
|---------------------------|--------------------------------------|-------------------|----------|
| | | Estimated Actuals | Budget |
| 6371 | CalWORKs for ROCP or Adult Education | 95,719.00 | 0.00 |
| 6391 | Adult Education Block Grant Program | 234,474.97 | 1,629.97 |
| Total, Restricted Balance | | 330,193.97 | 1,629.97 |

| 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 | 411,520.00 | 421,849.00 | 2.5% |
| 3) Other State Revenue | | 8300-8599 | 14,672,149.00 | 15,097,818.00 | 2.9% |
| 4) Other Local Revenue | | 8600-8799 | 238,600.00 | 18,000.00 | -92.5% |
| 5) TOTAL, REVENUES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,564,278.00 | 5,622,773.00 | 1.1% |
| 2) Classified Salaries | | 2000-2999 | 3,618,998.00 | 3,621,399.00 | 0.1% |
| 3) Employee Benefits | | 3000-3999 | 5,097,409.00 | 5,506,288.00 | 8.0% |
| 4) Books and Supplies | | 4000-4999 | 257,849.00 | 34,869.00 | -86.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 258,538.00 | 139,819.00 | -45.9% |
| 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 | 525,197.00 | 612,519.00 | 16.6% |
| 9) TOTAL, EXPENDITURES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 411,520.00 | 421,849.00 | 2.5% |
| TOTAL, FEDERAL REVENUE | | | 411,520.00 | 421,849.00 | 2.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 14,288,709.00 | 14,647,356.00 | 2.5% |
| All Other State Revenue | All Other | 8590 | 383,440.00 | 450,462.00 | 17.5% |
| TOTAL, OTHER STATE REVENUE | | | 14,672,149.00 | 15,097,818.00 | 2.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 8,000.00 | 8,000.00 | 0.0% |
| Interagency Services | | 8677 | 220,600.00 | 0.00 | -100.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 238,600.00 | 18,000.00 | -92.5% |
| TOTAL, REVENUES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,167,177.00 | 4,851,623.00 | -6.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 133,856.00 | 133,516.00 | -0.3% |
| Other Certificated Salaries | | 1900 | 263,245.00 | 637,634.00 | 142.2% |
| TOTAL, CERTIFICATED SALARIES | | | 5,564,278.00 | 5,622,773.00 | 1.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 3,374,886.00 | 3,444,489.00 | 2.1% |
| Classified Support Salaries | | 2200 | 28,072.00 | 15,381.00 | -45.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 216,040.00 | 161,529.00 | -25.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,618,998.00 | 3,621,399.00 | 0.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 1,101,473.00 | 1,295,833.00 | 17.6% |
| PERS | | 3201-3202 | 443,105.00 | 395,530.00 | -10.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 319,889.00 | 314,442.00 | -1.7% |
| Health and Welfare Benefits | | 3401-3402 | 2,170,604.00 | 2,194,878.00 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 4,501.00 | 4,637.00 | 3.0% |
| Workers' Compensation | | 3601-3602 | 148,286.00 | 92,457.00 | -37.6% |
| OPEB, Allocated | | 3701-3702 | 886,613.00 | 1,182,055.00 | 33.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 22,938.00 | 26,456.00 | 15.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,097,409.00 | 5,506,288.00 | 8.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 257,849.00 | 34,868.00 | -86.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 1.00 | New |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 257,849.00 | 34,869.00 | -86.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 61,029.00 | 2.00 | -100.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 85,134.00 | 85,950.00 | 1.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 34,000.00 | 2.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 20,375.00 | 3.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 58,000.00 | 53,862.00 | -7.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 258,538.00 | 139,819.00 | -45.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 525,197.00 | 612,519.00 | 16.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 525,197.00 | 612,519.00 | 16.6% |
| TOTAL, EXPENDITURES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |

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

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 411,520.00 | 421,849.00 | 2.5% |
| 3) Other State Revenue | | 8300-8599 | 14,672,149.00 | 15,097,818.00 | 2.9% |
| 4) Other Local Revenue | | 8600-8799 | 238,600.00 | 18,000.00 | -92.5% |
| 5) TOTAL, REVENUES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 11,957,907.00 | 12,554,115.00 | 5.0% |
| 2) Instruction - Related Services | 2000-2999 | | 870,739.00 | 1,356,446.00 | 55.8% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 1.00 | New |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 1,968,426.00 | 1,014,586.00 | -48.5% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 525,197.00 | 612,519.00 | 16.6% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 15,322,269.00 | 15,537,667.00 | 1.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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

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

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

| 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 | 49,215,459.00 | 50,291,792.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 3,552,184.00 | 3,402,183.00 | -4.2% |
| 4) Other Local Revenue | | 8600-8799 | 853,697.00 | 995,982.00 | 16.7% |
| 5) TOTAL, REVENUES | | | 53,621,340.00 | 54,689,957.00 | 2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 12,640,924.00 | 13,193,669.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 9,367,562.00 | 9,869,533.00 | 5.4% |
| 4) Books and Supplies | | 4000-4999 | 23,334,348.00 | 30,388,709.00 | 30.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,306,694.00 | 3,288,712.00 | -0.5% |
| 6) Capital Outlay | | 6000-6999 | 150,000.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,793,078.00 | 2,394,454.00 | 33.5% |
| 9) TOTAL, EXPENDITURES | | | 50,592,606.00 | 59,135,077.00 | 16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,028,734.00 | (4,445,120.00) | -246.8% |
| 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) | | | 3,028,734.00 | (4,445,120.00) | -246.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,523,185.85 | 19,551,919.85 | 18.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,523,185.85 | 19,551,919.85 | 18.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,523,185.85 | 19,551,919.85 | 18.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,551,919.85 | 15,106,799.85 | -22.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 736,206.81 | 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 | 18,815,713.04 | 15,106,799.85 | -19.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 49,215,459.00 | 50,291,792.00 | 2.2% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 49,215,459.00 | 50,291,792.00 | 2.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 3,552,184.00 | 3,402,183.00 | -4.2% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,552,184.00 | 3,402,183.00 | -4.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 180,000.00 | 362,285.00 | 101.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 286,830.00 | 286,830.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 386,867.00 | 346,867.00 | -10.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 853,697.00 | 995,982.00 | 16.7% |
| TOTAL, REVENUES | | | 53,621,340.00 | 54,689,957.00 | 2.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 10,463,995.00 | 10,882,008.00 | 4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 777,167.00 | 788,418.00 | 1.4% |
| Clerical, Technical and Office Salaries | | 2400 | 593,260.00 | 610,128.00 | 2.8% |
| Other Classified Salaries | | 2900 | 806,502.00 | 913,115.00 | 13.2% |
| TOTAL, CLASSIFIED SALARIES | | | 12,640,924.00 | 13,193,669.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 650.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 1,749,117.00 | 1,865,008.00 | 6.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 929,961.00 | 885,445.00 | -4.8% |
| Health and Welfare Benefits | | 3401-3402 | 4,533,750.00 | 4,477,409.00 | -1.2% |
| Unemployment Insurance | | 3501-3502 | 6,675.00 | 6,451.00 | -3.4% |
| Workers' Compensation | | 3601-3602 | 219,149.00 | 129,421.00 | -40.9% |
| OPEB, Allocated | | 3701-3702 | 1,851,948.00 | 2,411,336.00 | 30.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 76,312.00 | 94,463.00 | 23.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 9,367,562.00 | 9,869,533.00 | 5.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,409,708.00 | 2,495,795.00 | 3.6% |
| Noncapitalized Equipment | | 4400 | 297,793.00 | 941,000.00 | 216.0% |
| Food | | 4700 | 20,626,847.00 | 26,951,914.00 | 30.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 23,334,348.00 | 30,388,709.00 | 30.2% |

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 33,100.00 | 33,100.00 | 0.0% |
| Dues and Memberships | | 5300 | 66,929.00 | 59,000.00 | -11.8% |
| Insurance | | 5400-5450 | 126,099.00 | 120,347.00 | -4.6% |
| Operations and Housekeeping Services | | 5500 | 700,656.00 | 717,662.00 | 2.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,918,522.00 | 1,913,513.00 | -0.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 303,868.00 | (147,776.00) | -148.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 127,177.00 | 562,866.00 | 342.6% |
| Communications | | 5900 | 30,343.00 | 30,000.00 | -1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,306,694.00 | 3,288,712.00 | -0.5% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 150,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 150,000.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,793,078.00 | 2,394,454.00 | 33.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,793,078.00 | 2,394,454.00 | 33.5% |
| TOTAL, EXPENDITURES | | | 50,592,606.00 | 59,135,077.00 | 16.9% |

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

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 49,215,459.00 | 50,291,792.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 3,552,184.00 | 3,402,183.00 | -4.2% |
| 4) Other Local Revenue | | 8600-8799 | 853,697.00 | 995,982.00 | 16.7% |
| 5) TOTAL, REVENUES | | | 53,621,340.00 | 54,689,957.00 | 2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 47,931,701.00 | 55,769,677.00 | 16.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 287,564.00 | 357,984.00 | 24.5% |
| 7) General Administration | 7000-7999 | | 1,793,078.00 | 2,394,454.00 | 33.5% |
| 8) Plant Services | 8000-8999 | | 580,263.00 | 612,962.00 | 5.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 50,592,606.00 | 59,135,077.00 | 16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,028,734.00 | (4,445,120.00) | -246.8% |
| 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% |

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,028,734.00 | (4,445,120.00) | -246.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,523,185.85 | 19,551,919.85 | 18.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,523,185.85 | 19,551,919.85 | 18.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,523,185.85 | 19,551,919.85 | 18.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,551,919.85 | 15,106,799.85 | -22.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 736,206.81 | 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 | 18,815,713.04 | 15,106,799.85 | -19.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 | 2018-19 |
|---------------------------|--|-------------------|---------------|
| | | Estimated Actuals | Budget |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 12,679,098.72 | 15,086,996.53 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 6,136,614.32 | 19,803.32 |
| Total, Restricted Balance | | 18,815,713.04 | 15,106,799.85 |

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

| 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 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,500.00 | 0.00 | -100.0% |
| 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 | 1,109,333.00 | 405,373.00 | -63.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,107,215.00 | 6,424,217.00 | -9.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,216,548.00 | 6,829,590.00 | -16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,215,048.00) | (6,829,590.00) | -16.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 8,215,048.00 | 6,829,590.00 | -16.9% |
| 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 | | | 8,215,048.00 | 6,829,590.00 | -16.9% |

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

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,500.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,500.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,109,333.00 | 405,373.00 | -63.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,109,333.00 | 405,373.00 | -63.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 474.00 | 52.00 | -89.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,435,368.00 | 5,596,108.00 | -13.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 284,663.00 | 389,023.00 | 36.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 386,710.00 | 439,034.00 | 13.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,107,215.00 | 6,424,217.00 | -9.6% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,216,548.00 | 6,829,590.00 | -16.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 8,215,048.00 | 6,829,590.00 | -16.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 8,215,048.00 | 6,829,590.00 | -16.9% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 8,215,048.00 | 6,829,590.00 | -16.9% |

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

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,500.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 8,216,548.00 | 6,829,590.00 | -16.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,216,548.00 | 6,829,590.00 | -16.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (8,215,048.00) | (6,829,590.00) | -16.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 8,215,048.00 | 6,829,590.00 | -16.9% |
| 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 | | | 8,215,048.00 | 6,829,590.00 | -16.9% |

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

| 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 | 354,000.00 | 458,000.00 | 29.4% |
| 5) TOTAL, REVENUES | | | 354,000.00 | 458,000.00 | 29.4% |
| 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 | 24,000.00 | 36,000.00 | 50.0% |
| 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 | | | 24,000.00 | 36,000.00 | 50.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 330,000.00 | 422,000.00 | 27.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 37,400,797.00 | 25,242,384.00 | -32.5% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 60,000,000.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (37,400,797.00) | 34,757,616.00 | -192.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (37,070,797.00) | 35,179,616.00 | -194.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,312,959.34 | 27,242,162.34 | -57.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,312,959.34 | 27,242,162.34 | -57.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,312,959.34 | 27,242,162.34 | -57.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 27,242,162.34 | 62,421,778.34 | 129.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 27,242,162.34 | 62,421,778.34 | 129.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 354,000.00 | 458,000.00 | 29.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 354,000.00 | 458,000.00 | 29.4% |
| TOTAL, REVENUES | | | 354,000.00 | 458,000.00 | 29.4% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 24,000.00 | 36,000.00 | 50.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,000.00 | 36,000.00 | 50.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 24,000.00 | 36,000.00 | 50.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 37,400,797.00 | 25,242,384.00 | -32.5% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 37,400,797.00 | 25,242,384.00 | -32.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 60,000,000.00 | New |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 60,000,000.00 | New |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | (37,400,797.00) | 34,757,616.00 | -192.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 354,000.00 | 458,000.00 | 29.4% |
| 5) TOTAL, REVENUES | | | 354,000.00 | 458,000.00 | 29.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 24,000.00 | 36,000.00 | 50.0% |
| 10) TOTAL, EXPENDITURES | | | 24,000.00 | 36,000.00 | 50.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 330,000.00 | 422,000.00 | 27.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 37,400,797.00 | 25,242,384.00 | -32.5% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 60,000,000.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (37,400,797.00) | 34,757,616.00 | -192.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (37,070,797.00) | 35,179,616.00 | -194.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,312,959.34 | 27,242,162.34 | -57.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,312,959.34 | 27,242,162.34 | -57.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,312,959.34 | 27,242,162.34 | -57.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 27,242,162.34 | 62,421,778.34 | 129.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 27,242,162.34 | 62,421,778.34 | 129.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 927,957.00 | 508,180.00 | -45.2% |
| 5) TOTAL, REVENUES | | | 927,957.00 | 508,180.00 | -45.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 17,625.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 9,376.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 34,622.00 | 15,960.00 | -53.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,877,351.00 | 729,019.00 | -61.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,938,974.00 | 744,979.00 | -61.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,011,017.00) | (236,799.00) | -76.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 27,839.00 | 28,920.00 | 3.9% |
| 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 | | | (27,839.00) | (28,920.00) | 3.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,038,856.00) | (265,719.00) | -74.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,304,574.93 | 265,718.93 | -79.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,304,574.93 | 265,718.93 | -79.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,304,574.93 | 265,718.93 | -79.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 265,718.93 | (0.07) | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 265,718.93 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.07) | New |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,800.00 | 31,824.00 | 60.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 908,157.00 | 476,356.00 | -47.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 927,957.00 | 508,180.00 | -45.2% |
| TOTAL, REVENUES | | | 927,957.00 | 508,180.00 | -45.2% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 14,300.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,365.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,960.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 17,625.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,615.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,728.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 3,070.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 20.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 340.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 1,577.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 26.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 9,376.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 34,622.00 | 15,960.00 | -53.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 34,622.00 | 15,960.00 | -53.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 137.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 17,500.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 25,586.00 | 8,000.00 | -68.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,834,128.00 | 721,019.00 | -60.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,877,351.00 | 729,019.00 | -61.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,938,974.00 | 744,979.00 | -61.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 27,839.00 | 28,920.00 | 3.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 27,839.00 | 28,920.00 | 3.9% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (27,839.00) | (28,920.00) | 3.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 927,957.00 | 508,180.00 | -45.2% |
| 5) TOTAL, REVENUES | | | 927,957.00 | 508,180.00 | -45.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,938,974.00 | 744,979.00 | -61.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,938,974.00 | 744,979.00 | -61.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,011,017.00) | (236,799.00) | -76.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 27,839.00 | 28,920.00 | 3.9% |
| 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 | | | (27,839.00) | (28,920.00) | 3.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,038,856.00) | (265,719.00) | -74.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,304,574.93 | 265,718.93 | -79.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,304,574.93 | 265,718.93 | -79.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,304,574.93 | 265,718.93 | -79.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 265,718.93 | (0.07) | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 265,718.93 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.07) | New |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 34,503,845.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 113,585.00 | 113,585.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,617,430.00 | 113,585.00 | -99.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 418,255.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 208,002.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 1,766,296.00 | 2,093,953.00 | 18.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,007,772.00 | 11,439,385.00 | 63.2% |
| 6) Capital Outlay | | 6000-6999 | 52,749,360.00 | 24,142,084.00 | -54.2% |
| 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 | | | 62,149,685.00 | 37,675,422.00 | -39.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (27,532,255.00) | (37,561,837.00) | 36.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 29,185,749.00 | 18,412,794.00 | -36.9% |
| 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 | | | 29,185,749.00 | 18,412,794.00 | -36.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,653,494.00 | (19,149,043.00) | -1258.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,495,549.44 | 19,149,043.44 | 9.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,495,549.44 | 19,149,043.44 | 9.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,495,549.44 | 19,149,043.44 | 9.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,149,043.44 | 0.44 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 19,149,043.44 | 0.44 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 34,503,845.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 34,503,845.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 113,585.00 | 113,585.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 113,585.00 | 113,585.00 | 0.0% |
| TOTAL, REVENUES | | | 34,617,430.00 | 113,585.00 | -99.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 328,032.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 30,912.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 59,311.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 418,255.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 66,873.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 39,080.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 64,583.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 778.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 8,648.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 27,360.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 680.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 208,002.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,544,096.00 | 2,032,953.00 | 31.7% |
| Noncapitalized Equipment | | 4400 | 222,200.00 | 61,000.00 | -72.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,766,296.00 | 2,093,953.00 | 18.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 5,083.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,658,951.00 | 4,091,678.00 | 146.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 667,370.00 | 1,116,029.00 | 67.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,676,368.00 | 6,231,678.00 | 33.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,007,772.00 | 11,439,385.00 | 63.2% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 338,476.00 | 442,863.00 | 30.8% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 49,615,445.00 | 21,050,555.00 | -57.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 2,795,439.00 | 2,648,666.00 | -5.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 52,749,360.00 | 24,142,084.00 | -54.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 62,149,685.00 | 37,675,422.00 | -39.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 29,185,749.00 | 18,412,794.00 | -36.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 29,185,749.00 | 18,412,794.00 | -36.9% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 29,185,749.00 | 18,412,794.00 | -36.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 34,503,845.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 113,585.00 | 113,585.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,617,430.00 | 113,585.00 | -99.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 62,149,685.00 | 37,675,422.00 | -39.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 62,149,685.00 | 37,675,422.00 | -39.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (27,532,255.00) | (37,561,837.00) | 36.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 29,185,749.00 | 18,412,794.00 | -36.9% |
| 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 | | | 29,185,749.00 | 18,412,794.00 | -36.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,653,494.00 | (19,149,043.00) | -1258.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,495,549.44 | 19,149,043.44 | 9.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,495,549.44 | 19,149,043.44 | 9.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,495,549.44 | 19,149,043.44 | 9.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19,149,043.44 | 0.44 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 19,149,043.44 | 0.44 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 69,926.00 | 54,322.00 | -22.3% |
| 5) TOTAL, REVENUES | | | 69,926.00 | 54,322.00 | -22.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 375,800.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 132,213.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 2,748,291.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 81,245.00 | 1,092,154.00 | 1244.3% |
| 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 | | | 589,258.00 | 3,840,445.00 | 551.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (519,332.00) | (3,786,123.00) | 629.0% |
| 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) | | | (519,332.00) | (3,786,123.00) | 629.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,306,080.59 | 4,786,748.59 | -9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,306,080.59 | 4,786,748.59 | -9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,306,080.59 | 4,786,748.59 | -9.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,786,748.59 | 1,000,625.59 | -79.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,786,748.59 | 1,000,625.59 | -79.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 69,926.00 | 54,322.00 | -22.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 69,926.00 | 54,322.00 | -22.3% |
| TOTAL, REVENUES | | | 69,926.00 | 54,322.00 | -22.3% |

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 271,200.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 34,500.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 70,100.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 375,800.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 41,300.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 22,650.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 41,350.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 163.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 4,340.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 22,110.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 300.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 132,213.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 2,748,291.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 2,748,291.00 | New |

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 3,990.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 59,900.00 | 213,689.00 | 256.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 3,145.00 | 72,795.00 | 2214.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,210.00 | 105,670.00 | 643.6% |
| Communications | | 5900 | 0.00 | 700,000.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 81,245.00 | 1,092,154.00 | 1244.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 589,258.00 | 3,840,445.00 | 551.7% |

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

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 69,926.00 | 54,322.00 | -22.3% |
| 5) TOTAL, REVENUES | | | 69,926.00 | 54,322.00 | -22.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 589,258.00 | 3,840,445.00 | 551.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 589,258.00 | 3,840,445.00 | 551.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (519,332.00) | (3,786,123.00) | 629.0% |
| 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% |

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (519,332.00) | (3,786,123.00) | 629.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,306,080.59 | 4,786,748.59 | -9.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,306,080.59 | 4,786,748.59 | -9.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,306,080.59 | 4,786,748.59 | -9.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,786,748.59 | 1,000,625.59 | -79.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,786,748.59 | 1,000,625.59 | -79.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 436,614.00 | 442,703.00 | 1.4% |
| 4) Other Local Revenue | | 8600-8799 | 39,212,913.00 | 39,645,979.00 | 1.1% |
| 5) TOTAL, REVENUES | | | 39,649,527.00 | 40,088,682.00 | 1.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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 | 46,249,312.00 | 38,372,443.00 | -17.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 46,249,312.00 | 38,372,443.00 | -17.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,599,785.00) | 1,716,239.00 | -126.0% |
| 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% |

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,599,785.00) | 1,716,239.00 | -126.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 159,659,824.40 | 153,060,039.40 | -4.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 159,659,824.40 | 153,060,039.40 | -4.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 159,659,824.40 | 153,060,039.40 | -4.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 153,060,039.40 | 154,776,278.40 | 1.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 153,060,039.40 | 154,776,278.40 | 1.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 436,614.00 | 442,703.00 | 1.4% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 436,614.00 | 442,703.00 | 1.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 39,376,003.00 | 39,921,304.00 | 1.4% |
| Unsecured Roll | | 8612 | 87,335.00 | 89,021.00 | 1.9% |
| Prior Years' Taxes | | 8613 | 267,572.00 | 232,584.00 | -13.1% |
| Supplemental Taxes | | 8614 | 715,844.00 | 670,652.00 | -6.3% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 5,819.00 | 4,259.00 | -26.8% |
| Interest | | 8660 | 1,915,893.00 | 1,884,930.00 | -1.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (3,171,597.00) | (3,172,821.00) | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 16,044.00 | 16,050.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 39,212,913.00 | 39,645,979.00 | 1.1% |
| TOTAL, REVENUES | | | 39,649,527.00 | 40,088,682.00 | 1.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 16,096.00 | 16,091.00 | 0.0% |
| Debt Service - Interest | | 7438 | 21,929,416.00 | 16,622,118.00 | -24.2% |
| Other Debt Service - Principal | | 7439 | 24,303,800.00 | 21,734,234.00 | -10.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 46,249,312.00 | 38,372,443.00 | -17.0% |
| TOTAL, EXPENDITURES | | | 46,249,312.00 | 38,372,443.00 | -17.0% |

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

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 436,614.00 | 442,703.00 | 1.4% |
| 4) Other Local Revenue | | 8600-8799 | 39,212,913.00 | 39,645,979.00 | 1.1% |
| 5) TOTAL, REVENUES | | | 39,649,527.00 | 40,088,682.00 | 1.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 46,249,312.00 | 38,372,443.00 | -17.0% |
| 10) TOTAL, EXPENDITURES | | | 46,249,312.00 | 38,372,443.00 | -17.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,599,785.00) | 1,716,239.00 | -126.0% |
| 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% |

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,599,785.00) | 1,716,239.00 | -126.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 159,659,824.40 | 153,060,039.40 | -4.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 159,659,824.40 | 153,060,039.40 | -4.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 159,659,824.40 | 153,060,039.40 | -4.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 153,060,039.40 | 154,776,278.40 | 1.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 153,060,039.40 | 154,776,278.40 | 1.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174,248,337.00 | 176,997,179.00 | 1.6% |
| 5) TOTAL, REVENUES | | | 174,248,337.00 | 176,997,179.00 | 1.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,469,814.00 | 1,578,604.00 | 7.4% |
| 3) Employee Benefits | | 3000-3999 | 759,218.00 | 836,115.00 | 10.1% |
| 4) Books and Supplies | | 4000-4999 | 24,707.00 | 37,191.00 | 50.5% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 162,387,115.00 | 164,965,933.00 | 1.6% |
| 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 | | | 164,640,854.00 | 167,417,843.00 | 1.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 9,607,483.00 | 9,579,336.00 | -0.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 671,056.00 | New |
| b) Transfers Out | | 7600-7629 | 2,000,000.00 | 2,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,000,000.00) | (1,328,944.00) | -33.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 7,607,483.00 | 8,250,392.00 | 8.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,814,954.09 | 19,422,437.09 | 64.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,814,954.09 | 19,422,437.09 | 64.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 11,814,954.09 | 19,422,437.09 | 64.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 19,422,437.09 | 27,672,829.09 | 42.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 19,422,437.09 | 27,672,829.09 | 42.5% |

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

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 893,265.00 | 617,773.00 | -30.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 148,573,417.00 | 151,543,733.00 | 2.0% |
| All Other Fees and Contracts | | 8689 | 4,806,008.00 | 4,813,026.00 | 0.1% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 19,975,647.00 | 20,022,647.00 | 0.2% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 174,248,337.00 | 176,997,179.00 | 1.6% |
| TOTAL, REVENUES | | | 174,248,337.00 | 176,997,179.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 10,535.00 | 12,056.00 | 14.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 514,842.00 | 530,186.00 | 3.0% |
| Clerical, Technical and Office Salaries | | 2400 | 944,437.00 | 1,032,839.00 | 9.4% |
| Other Classified Salaries | | 2900 | 0.00 | 3,523.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 1,469,814.00 | 1,578,604.00 | 7.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 221,522.00 | 266,161.00 | 20.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 104,976.00 | 115,179.00 | 9.7% |
| Health and Welfare Benefits | | 3401-3402 | 286,438.00 | 277,131.00 | -3.2% |
| Unemployment Insurance | | 3501-3502 | 678.00 | 797.00 | 17.6% |
| Workers' Compensation | | 3601-3602 | 23,253.00 | 15,952.00 | -31.4% |
| OPEB, Allocated | | 3701-3702 | 116,379.00 | 149,251.00 | 28.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 5,972.00 | 11,644.00 | 95.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 759,218.00 | 836,115.00 | 10.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 24,707.00 | 37,191.00 | 50.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 24,707.00 | 37,191.00 | 50.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 31,554.00 | 33,610.00 | 6.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 2,093,780.00 | 2,182,947.00 | 4.3% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 75,685.00 | 152,010.00 | 100.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 160,119,000.00 | 162,529,288.00 | 1.5% |
| Communications | | 5900 | 67,096.00 | 68,078.00 | 1.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 162,387,115.00 | 164,965,933.00 | 1.6% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 164,640,854.00 | 167,417,843.00 | 1.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 671,056.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 671,056.00 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 2,000,000.00 | 2,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,000,000.00 | 2,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (2,000,000.00) | (1,328,944.00) | -33.6% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174,248,337.00 | 176,997,179.00 | 1.6% |
| 5) TOTAL, REVENUES | | | 174,248,337.00 | 176,997,179.00 | 1.6% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 164,640,854.00 | 167,417,843.00 | 1.7% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 164,640,854.00 | 167,417,843.00 | 1.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 9,607,483.00 | 9,579,336.00 | -0.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 671,056.00 | New |
| b) Transfers Out | | 7600-7629 | 2,000,000.00 | 2,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,000,000.00) | (1,328,944.00) | -33.6% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 7,607,483.00 | 8,250,392.00 | 8.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,814,954.09 | 19,422,437.09 | 64.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,814,954.09 | 19,422,437.09 | 64.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 11,814,954.09 | 19,422,437.09 | 64.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 19,422,437.09 | 27,672,829.09 | 42.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 19,422,437.09 | 27,672,829.09 | 42.5% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,688,539.00 | 2,462,877.00 | -33.2% |
| 5) TOTAL, REVENUES | | | 3,688,539.00 | 2,462,877.00 | -33.2% |
| 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 | 33,640.00 | 39,162.00 | 16.4% |
| 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 | | | 33,640.00 | 39,162.00 | 16.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,654,899.00 | 2,423,715.00 | -33.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,500,000.00 | 3,500,000.00 | 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 | | | 3,500,000.00 | 3,500,000.00 | 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) | | | 7,154,899.00 | 5,923,715.00 | -17.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,358,826.17 | 43,513,725.17 | 19.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 36,358,826.17 | 43,513,725.17 | 19.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 36,358,826.17 | 43,513,725.17 | 19.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 43,513,725.17 | 49,437,440.17 | 13.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 43,513,725.17 | 49,437,440.17 | 13.6% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,688,539.00 | 2,462,877.00 | -33.2% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,688,539.00 | 2,462,877.00 | -33.2% |
| TOTAL, REVENUES | | | 3,688,539.00 | 2,462,877.00 | -33.2% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 33,640.00 | 39,162.00 | 16.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 33,640.00 | 39,162.00 | 16.4% |
| TOTAL, EXPENSES | | | 33,640.00 | 39,162.00 | 16.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 3,500,000.00 | 3,500,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,500,000.00 | 3,500,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 3,500,000.00 | 3,500,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,688,539.00 | 2,462,877.00 | -33.2% |
| 5) TOTAL, REVENUES | | | 3,688,539.00 | 2,462,877.00 | -33.2% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 33,640.00 | 39,162.00 | 16.4% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 33,640.00 | 39,162.00 | 16.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,654,899.00 | 2,423,715.00 | -33.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,500,000.00 | 3,500,000.00 | 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 | | | 3,500,000.00 | 3,500,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 7,154,899.00 | 5,923,715.00 | -17.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,358,826.17 | 43,513,725.17 | 19.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 36,358,826.17 | 43,513,725.17 | 19.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 36,358,826.17 | 43,513,725.17 | 19.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 43,513,725.17 | 49,437,440.17 | 13.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 43,513,725.17 | 49,437,440.17 | 13.6% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 | 2018-19 |
|--------------------------------|------------------------|-------------------|---------------|
| | | Estimated Actuals | Budget |
| 9010 | Other Restricted Local | 43,513,725.17 | 49,437,440.17 |
| Total, Restricted Net Position | | 43,513,725.17 | 49,437,440.17 |

| 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) | 66,519.97 | 66,519.97 | 66,519.97 | 66,604.97 | 66,604.97 | 66,604.97 |
| 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) | 66,519.97 | 66,519.97 | 66,519.97 | 66,604.97 | 66,604.97 | 66,604.97 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | 145.52 | 15.52 | 145.52 | 145.52 | 145.42 | 145.42 |
| 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) | 145.52 | 15.52 | 145.52 | 145.52 | 145.42 | 145.42 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 66,665.49 | 66,535.49 | 66,665.49 | 66,750.49 | 66,750.39 | 66,750.39 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 | 101.24 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 196,679,668.00 | 164,583,966.00 | 156,616,862.00 | 188,715,424.00 | 159,471,755.00 | 140,686,230.00 | 171,259,910.00 | 166,825,680.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 30,417,935.00 | 30,417,935.00 | 74,742,509.00 | 54,752,283.00 | 54,752,283.00 | 74,742,509.00 | 54,752,283.00 | 54,752,283.00 |
| Property Taxes | 8020-8079 | | 0.00 | 494,953.00 | 0.00 | 0.00 | 0.00 | 24,612,941.00 | 1,093,908.00 | 494,953.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 152.00 | (162,824.00) | (433,111.00) | (340,820.00) | (172,786.00) | (40,556.00) | (20,947.00) |
| Federal Revenue | 8100-8299 | | 130.00 | 153,155.00 | 14,828,663.00 | 569,459.00 | 376,611.00 | 135,608.00 | 12,931,932.00 | 927,363.00 |
| Other State Revenue | 8300-8599 | | 1,759,296.00 | 7,187,526.00 | 6,291,871.00 | 5,147,029.00 | 9,838,753.00 | 7,472,455.00 | 8,375,912.00 | 5,791,539.00 |
| Other Local Revenue | 8600-8799 | | 1,036,358.00 | 887,628.00 | 1,327,898.00 | 862,726.00 | 292,218.00 | 258,583.00 | 1,405,843.00 | 821,554.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | 1,183,580.00 | | 250,787.00 | 501,573.00 | | 250,787.00 | 401,259.00 |
| TOTAL RECEIPTS | | | 33,213,719.00 | 40,324,929.00 | 97,028,117.00 | 61,149,173.00 | 65,420,618.00 | 107,049,310.00 | 78,770,109.00 | 63,168,004.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,963,060.00 | 29,590,055.00 | 28,258,043.00 | 47,500,893.00 | 33,352,830.00 | 30,605,436.00 | 36,417,972.00 | 35,155,442.00 |
| Classified Salaries | 2000-2999 | | 3,634,258.00 | 7,935,375.00 | 7,906,015.00 | 13,115,392.00 | 11,795,631.00 | 12,616,235.00 | 12,737,010.00 | 10,764,103.00 |
| Employee Benefits | 3000-3999 | | 1,962,518.00 | 6,948,819.00 | 24,934,496.00 | 24,889,030.00 | 24,614,981.00 | 26,871,850.00 | 24,999,883.00 | 24,636,563.00 |
| Books and Supplies | 4000-4999 | | 267,133.00 | 399,824.00 | 466,331.00 | 1,845,396.00 | 3,718,504.00 | 1,442,641.00 | 2,271,875.00 | 1,499,924.00 |
| Services | 5000-5999 | | 313,245.00 | 8,136,188.00 | 6,452,818.00 | 9,322,237.00 | 9,606,745.00 | 5,434,484.00 | 5,694,124.00 | 7,985,401.00 |
| Capital Outlay | 6000-6599 | | (73,825.00) | 95,093.00 | 797,306.00 | 110,008.00 | 0.00 | 612,010.00 | 78,250.00 | 5,271,991.00 |
| Other Outgo | 7000-7499 | | 35,098.00 | 823,823.00 | 97,752.00 | 113,924.00 | 188,853.00 | 113,646.00 | 264,125.00 | 113,525.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | 569,090.00 | 1,200,777.00 | 455,272.00 | 284,545.00 | 569,090.00 | 138,179.00 | 284,545.00 | 455,272.00 |
| TOTAL DISBURSEMENTS | | | 8,710,577.00 | 55,129,954.00 | 69,368,033.00 | 97,181,425.00 | 83,846,634.00 | 77,834,481.00 | 82,747,784.00 | 85,882,221.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 7,753,417.00 | 12,540,345.00 | 8,507,656.00 | 9,982,546.00 | 498,939.00 | 2,372,702.00 | 292,665.00 | 102,769.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 7,753,417.00 | 12,540,345.00 | 8,507,656.00 | 9,982,546.00 | 498,939.00 | 2,372,702.00 | 292,665.00 | 102,769.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | 64,352,261.00 | 5,702,424.00 | 4,069,178.00 | 3,193,963.00 | 858,448.00 | 1,013,851.00 | 749,220.00 | 5,615.00 |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 64,352,261.00 | 5,702,424.00 | 4,069,178.00 | 3,193,963.00 | 858,448.00 | 1,013,851.00 | 749,220.00 | 5,615.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (56,598,844.00) | 6,837,921.00 | 4,438,478.00 | 6,789,583.00 | (359,509.00) | 1,358,851.00 | (456,555.00) | 97,154.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (32,095,702.00) | (7,967,104.00) | 32,098,562.00 | (29,243,669.00) | (18,785,525.00) | 30,573,680.00 | (4,434,230.00) | (22,617,063.00) |
| F. ENDING CASH (A + E) | | | 164,583,966.00 | 156,616,862.00 | 188,715,424.00 | 159,471,755.00 | 140,686,230.00 | 171,259,910.00 | 166,825,680.00 | 144,208,617.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|-----------------|----------------|-----------------|-------------|------------------|------------------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | 144,208,617.00 | 171,820,616.00 | 187,633,373.00 | 162,973,015.00 | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 74,742,509.00 | 54,752,283.00 | 54,752,283.00 | 74,742,510.00 | 0.00 | | 688,319,605.00 | 688,319,605.00 |
| Property Taxes | 8020-8079 | 0.00 | 28,457,991.00 | 2,187,817.00 | 6,581,341.00 | 0.00 | | 63,923,904.00 | 63,923,904.00 |
| Miscellaneous Funds | 8080-8099 | (38,773.00) | (320,645.00) | (21,621.00) | (2,538,594.00) | 900,873.00 | | (3,189,652.00) | (3,189,652.00) |
| Federal Revenue | 8100-8299 | 21,392,488.00 | 800,171.00 | 1,626,481.00 | 29,630,657.00 | 2,759,902.00 | | 86,132,620.00 | 86,132,620.00 |
| Other State Revenue | 8300-8599 | 4,466,488.00 | 14,036,981.00 | 5,033,202.00 | 9,326,489.00 | 42,348,575.00 | | 127,076,116.00 | 127,076,116.00 |
| Other Local Revenue | 8600-8799 | 1,491,347.00 | 391,185.00 | 778,685.00 | 834,120.00 | 3,990,542.00 | | 14,378,687.00 | 14,378,687.00 |
| Interfund Transfers In | 8910-8929 | | 250,787.00 | | 546,556.00 | | | 3,385,329.00 | 3,385,329.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 102,054,059.00 | 98,368,753.00 | 64,356,847.00 | 119,123,079.00 | 49,999,892.00 | 0.00 | 980,026,609.00 | 980,026,609.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 33,273,742.00 | 33,976,292.00 | 39,073,846.00 | 36,655,715.00 | 26,519,778.00 | | 412,363,104.00 | 412,363,104.00 |
| Classified Salaries | 2000-2999 | 9,046,971.00 | 10,926,782.00 | 12,291,431.00 | 15,667,347.00 | 372,866.00 | | 128,809,416.00 | 128,809,416.00 |
| Employee Benefits | 3000-3999 | 24,177,214.00 | 24,682,948.00 | 24,776,708.00 | 26,358,985.00 | 13,834,231.00 | | 273,708,226.00 | 273,708,226.00 |
| Books and Supplies | 4000-4999 | 1,690,817.00 | 4,666,194.00 | 5,390,314.00 | 4,630,004.00 | 32,686,173.00 | | 60,975,130.00 | 60,975,130.00 |
| Services | 5000-5999 | 6,547,008.00 | 6,431,222.00 | 5,410,299.00 | 11,846,616.00 | 27,534,477.00 | | 110,714,864.00 | 110,714,864.00 |
| Capital Outlay | 6000-6599 | 136,420.00 | 222,305.00 | 1,113,165.00 | 942,305.00 | 12,001,836.00 | | 21,306,864.00 | 21,306,864.00 |
| Other Outgo | 7000-7499 | 106,963.00 | 113,699.00 | 94,727.00 | 103,415.00 | (1,621,565.00) | | 547,965.00 | 547,965.00 |
| Interfund Transfers Out | 7600-7629 | | 711,362.00 | | 859,333.00 | | | 5,527,465.00 | 5,527,465.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 74,979,135.00 | 81,730,804.00 | 88,150,490.00 | 97,063,720.00 | 111,327,776.00 | 0.00 | 1,013,953,034.00 | 1,013,953,034.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 1,447,015.00 | 84,748.00 | 43,225.00 | | | | 43,626,027.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | 0.00 | | | 0.00 | |
| SUBTOTAL | | 1,447,015.00 | 84,748.00 | 43,225.00 | 0.00 | 0.00 | 0.00 | 43,626,027.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 909,940.00 | 909,940.00 | 909,940.00 | 909,940.00 | | | 83,584,720.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 909,940.00 | 909,940.00 | 909,940.00 | 909,940.00 | 0.00 | 0.00 | 83,584,720.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 537,075.00 | (825,192.00) | (866,715.00) | (909,940.00) | 0.00 | 0.00 | (39,958,693.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 27,611,999.00 | 15,812,757.00 | (24,660,358.00) | 21,149,419.00 | (61,327,884.00) | 0.00 | (73,885,118.00) | (33,925,425.00) |
| F. ENDING CASH (A + E) | | 171,820,616.00 | 187,633,373.00 | 162,973,015.00 | 184,122,434.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 122,794,550.00 | |

| | | July | August | September | October | November | December | January | February |
|--|--------------------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF | | | | | | | | | |
| Object | Beginning Balances (Ref. Only) | | | | | | | | |
| JUNE | | | | | | | | | |
| A. BEGINNING CASH | | 184,122,434.00 | 131,214,715.00 | 123,589,344.00 | 154,139,551.00 | 125,289,792.00 | 104,694,361.00 | 130,836,096.00 | 124,842,448.00 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| Property Taxes | | 31,085,634.00 | 31,085,634.00 | 75,944,367.00 | 55,954,141.00 | 55,954,141.00 | 75,944,367.00 | 55,954,141.00 | 55,954,142.00 |
| Miscellaneous Funds | | | 494,953.00 | | | | 24,612,941.00 | 1,093,908.00 | 494,953.00 |
| Federal Revenue | | 130.00 | 152.00 | (162,824.00) | (433,111.00) | (340,820.00) | (172,786.00) | (40,556.00) | (20,947.00) |
| Other State Revenue | | | 153,155.00 | 14,828,663.00 | 569,459.00 | 376,611.00 | 135,608.00 | 12,931,932.00 | 927,363.00 |
| Other Local Revenue | | 1,441,576.00 | 5,889,497.00 | 5,155,592.00 | 4,217,503.00 | 8,061,926.00 | 6,122,969.00 | 6,863,267.00 | 4,745,617.00 |
| Interfund Transfers In | | 1,018,339.00 | 872,195.00 | 1,304,810.00 | 847,726.00 | 287,138.00 | 254,087.00 | 1,381,400.00 | 807,269.00 |
| All Other Financing Sources | | | 1,183,580.00 | | 250,787.00 | 501,573.00 | | 250,787.00 | 401,259.00 |
| TOTAL RECEIPTS | | 33,545,679.00 | 39,679,166.00 | 97,070,608.00 | 61,406,505.00 | 64,840,569.00 | 106,897,186.00 | 78,434,879.00 | 63,309,656.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 1,989,444.00 | 29,782,214.00 | 28,441,551.00 | 47,809,365.00 | 33,569,424.00 | 33,804,189.00 | 36,654,472.00 | 35,383,743.00 |
| Classified Salaries | | 3,684,690.00 | 8,045,493.00 | 8,015,725.00 | 13,297,391.00 | 11,959,316.00 | 12,791,308.00 | 12,913,758.00 | 10,913,474.00 |
| Employee Benefits | | 2,100,877.00 | 7,363,673.00 | 26,826,105.00 | 26,374,937.00 | 26,965,124.00 | 28,476,134.00 | 26,492,408.00 | 26,928,293.00 |
| Books and Supplies | | 204,848.00 | 306,600.00 | 357,600.00 | 1,415,119.00 | 2,851,489.00 | 1,106,271.00 | 1,742,160.00 | 1,150,198.00 |
| Services | | 271,004.00 | 7,039,006.00 | 5,582,642.00 | 8,065,114.00 | 8,311,255.00 | 4,701,632.00 | 4,926,260.00 | 6,908,553.00 |
| Capital Outlay | | (31,987.00) | 41,202.00 | 628,817.00 | 47,664.00 | 0.00 | 548,532.00 | 33,904.00 | 2,284,260.00 |
| Other Outgo | | 36,816.00 | 864,133.00 | 102,535.00 | 119,498.00 | 198,094.00 | 119,206.00 | 277,049.00 | 119,080.00 |
| Interfund Transfers Out | | 567,421.00 | 197,256.00 | 453,937.00 | 283,711.00 | 567,421.00 | 134,842.00 | 283,711.00 | 453,937.00 |
| All Other Financing Uses | | 442,332.00 | 442,332.00 | 442,332.00 | 442,332.00 | 442,332.00 | 442,332.00 | 442,332.00 | 442,332.00 |
| TOTAL DISBURSEMENTS | | 9,265,445.00 | 54,081,909.00 | 70,851,244.00 | 97,855,131.00 | 84,864,455.00 | 82,124,446.00 | 83,766,054.00 | 84,583,870.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | | | | | | | | | |
| Accounts Receivable | | 8,935,751.00 | 14,372,519.00 | 9,750,644.00 | 11,441,019.00 | 571,835.00 | 2,719,359.00 | 335,424.00 | 117,784.00 |
| Due From Other Funds | | | | | | | | | |
| Stores | | | | | | | | | |
| Prepaid Expenditures | | | | | | | | | |
| Other Current Assets | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | |
| SUBTOTAL | 0.00 | 8,935,751.00 | 14,372,519.00 | 9,750,644.00 | 11,441,019.00 | 571,835.00 | 2,719,359.00 | 335,424.00 | 117,784.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | | 86,123,704.00 | 7,595,147.00 | 5,419,801.00 | 3,842,152.00 | 1,143,380.00 | 1,350,364.00 | 997,897.00 | 7,479.00 |
| Due To Other Funds | | | | | | | | | |
| Current Loans | | | | | | | | | |
| Unearned Revenues | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | |
| SUBTOTAL | 0.00 | 86,123,704.00 | 7,595,147.00 | 5,419,801.00 | 3,842,152.00 | 1,143,380.00 | 1,350,364.00 | 997,897.00 | 7,479.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | 0.00 | (77,187,953.00) | 6,777,372.00 | 4,330,843.00 | 7,598,867.00 | (571,545.00) | 1,368,995.00 | (662,473.00) | 110,305.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (52,907,719.00) | (7,625,371.00) | 30,550,207.00 | (28,849,759.00) | (20,595,431.00) | 26,141,735.00 | (5,993,648.00) | (21,163,909.00) |
| F. ENDING CASH (A + E) | | 131,214,715.00 | 123,589,344.00 | 154,139,551.00 | 125,289,792.00 | 104,694,361.00 | 130,836,096.00 | 124,842,448.00 | 103,678,539.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--------------------------------------|-----------|----------------|----------------|-----------------|----------------|-----------------|-------------|-----------------|--------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 103,678,539.00 | 127,168,667.00 | 142,154,366.00 | 117,993,395.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | 8010-8019 | 75,944,368.00 | 55,954,142.00 | 55,954,142.00 | 77,088,490.00 | 0.00 | | 702,817,709.00 | |
| Principal Apportionment | 8020-8079 | 0.00 | 28,457,991.00 | 2,187,817.00 | 6,581,341.00 | 0.00 | | 63,923,904.00 | |
| Property Taxes | 8080-8099 | (38,773.00) | (320,645.00) | (21,621.00) | (1,637,721.00) | 0.00 | | (3,189,652.00) | |
| Miscellaneous Funds | 8100-8299 | 21,392,488.00 | 800,171.00 | 1,626,481.00 | 29,630,657.00 | 2,759,902.00 | | 86,132,620.00 | |
| Federal Revenue | 8300-8599 | 3,659,864.00 | 11,501,977.00 | 4,124,232.00 | 7,642,175.00 | 34,700,649.00 | | 104,126,844.00 | |
| Other State Revenue | 8600-8799 | 1,465,417.00 | 384,383.00 | 765,146.00 | 819,617.00 | 3,921,160.00 | | 14,128,687.00 | |
| Other Local Revenue | 8910-8929 | | 250,787.00 | | (434,725.00) | 981,281.00 | | 3,385,329.00 | |
| Interfund Transfers In | 8930-8979 | | | | | | | 0.00 | |
| All Other Financing Sources | | | | | | | | | |
| TOTAL RECEIPTS | | 102,423,364.00 | 97,028,806.00 | 64,638,197.00 | 119,689,834.00 | 42,382,992.00 | 0.00 | 971,325,441.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 36,489,823.00 | 33,183,947.00 | 39,327,592.00 | 36,893,758.00 | 21,711,480.00 | | 415,041,002.00 | |
| Classified Salaries | 2000-2999 | 9,172,514.00 | 11,078,411.00 | 12,461,997.00 | 15,884,759.00 | 378,042.00 | | 130,596,878.00 | |
| Employee Benefits | 3000-3999 | 26,143,014.00 | 26,156,552.00 | 26,957,402.00 | 28,287,106.00 | 11,331,788.00 | | 290,403,413.00 | |
| Books and Supplies | 4000-4999 | 1,296,582.00 | 3,578,213.00 | 4,133,496.00 | 3,550,461.00 | 24,064,987.00 | | 45,758,024.00 | |
| Services | 5000-5999 | 5,664,130.00 | 5,563,959.00 | 4,680,709.00 | 10,249,075.00 | 23,821,394.00 | | 95,784,733.00 | |
| Capital Outlay | 6000-6599 | 59,108.00 | 96,321.00 | 482,315.00 | 408,284.00 | 4,633,464.00 | | 9,231,884.00 | |
| Other Outgo | 7000-7499 | 112,197.00 | 119,262.00 | (900,638.00) | 108,476.00 | (700,931.00) | | 574,777.00 | |
| Interfund Transfers Out | 7600-7629 | | 709,277.00 | | 1,859,746.00 | | | 5,511,259.00 | |
| All Other Financing Uses | 7630-7699 | 442,332.00 | 442,332.00 | 442,332.00 | 442,329.00 | 1,052,803.00 | | 6,360,784.00 | |
| TOTAL DISBURSEMENTS | | 79,379,700.00 | 80,928,274.00 | 87,585,205.00 | 97,683,994.00 | 86,293,027.00 | 0.00 | 999,262,754.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 1,658,427.00 | 97,130.00 | | | | | 49,999,892.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,658,427.00 | 97,130.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,999,892.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,211,963.00 | 1,211,963.00 | 1,211,963.00 | 1,211,963.00 | | | 111,327,776.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,211,963.00 | 1,211,963.00 | 1,211,963.00 | 1,211,963.00 | 0.00 | 0.00 | 111,327,776.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 446,464.00 | (1,114,833.00) | (1,211,963.00) | (1,211,963.00) | 0.00 | 0.00 | (61,327,884.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 23,490,128.00 | 14,965,699.00 | (24,160,971.00) | 20,793,877.00 | (43,930,035.00) | 0.00 | (89,265,197.00) | 0.00 |
| F. ENDING CASH (A + E) | | 127,168,667.00 | 142,154,366.00 | 117,993,395.00 | 138,787,272.00 | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | 94,857,237.00 | |

ANNUAL BUDGET REPORT:

July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: Education Center

Date: May 18, 2018

Place: Education Center

Date: May 23, 2018

Time: 06:00 PM

Adoption Date: May 30, 2018

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Telephone: 559-457-3907

Title: Fiscal Services, Executive Officer

E-mail: Kim.Kelstrom@fresnounified.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: | May 30, 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 | |

July 1 Budget
FINANCIAL REPORTS
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School District Certification

| 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: | \$ 38,351,888.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 29,315,707.00 |
| Estimated accrued but unfunded liabilities: | \$ 9,036,181.00 |

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

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

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

Date of Meeting: May 30, 2018

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Executive Officer, Fiscal Services

Telephone: 559-457-3907

E-mail: Kim.Kelstrom@fresnounified.org

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|--|---------|
| 1000 - Certificated Salaries | 395,993,409.00 | 301 | 2,494,249.00 | 303 | 393,499,160.00 | 305 | 10,093,768.00 | | 307 | 383,405,392.00 | 309 |
| 2000 - Classified Salaries | 122,926,778.00 | 311 | 1,879,938.00 | 313 | 121,046,840.00 | 315 | 6,853,660.00 | | 317 | 114,193,180.00 | 319 |
| 3000 - Employee Benefits | 241,853,824.00 | 321 | 36,813,234.00 | 323 | 205,040,590.00 | 325 | 6,591,572.00 | | 327 | 198,449,018.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 70,048,556.00 | 331 | 4,105,148.00 | 333 | 65,943,408.00 | 335 | 11,200,808.00 | | 337 | 54,742,600.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 92,335,762.00 | 341 | 3,181,951.00 | 343 | 89,153,811.00 | 345 | 15,870,963.00 | | 347 | 73,282,848.00 | 349 |
| TOTAL | | | | | 874,683,809.00 | 365 | TOTAL | | | 824,073,038.00 | 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 | 305,493,922.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 23,472,334.00 | 380 |
| 3. STRS. | 3101 & 3102 | 60,604,332.00 | 382 |
| 4. PERS. | 3201 & 3202 | 2,966,219.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 6,123,345.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 53,536,006.00 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 160,460.00 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 5,284,810.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 161,691.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 457,803,119.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 2,171,810.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 1,173,007.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 454,458,302.00 | 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. | | 55.15% | |
| 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) | 55.15% |
| 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). | 824,073,038.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|--|---------|
| 1000 - Certificated Salaries | 412,363,104.00 | 301 | 2,687,674.00 | 303 | 409,675,430.00 | 305 | 9,960,710.00 | | 307 | 399,714,720.00 | 309 |
| 2000 - Classified Salaries | 128,809,416.00 | 311 | 1,889,808.00 | 313 | 126,919,608.00 | 315 | 6,942,586.00 | | 317 | 119,977,022.00 | 319 |
| 3000 - Employee Benefits | 273,708,226.00 | 321 | 48,096,688.00 | 323 | 225,611,538.00 | 325 | 6,688,097.00 | | 327 | 218,923,441.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 61,656,974.00 | 331 | 2,597,048.00 | 333 | 59,059,926.00 | 335 | 5,419,809.00 | | 337 | 53,640,117.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 107,475,511.00 | 341 | 3,142,908.00 | 343 | 104,332,603.00 | 345 | 21,041,529.00 | | 347 | 83,291,074.00 | 349 |
| TOTAL | | | | | | 365 | | | TOTAL | 875,546,374.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|--|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 185,801.00 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 485,166,198.00 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 2,153,956.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 1,229,919.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | |
| 14. TOTAL SALARIES AND BENEFITS. | | | 481,782,323.00 |
| 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. | | | 55.03% |
| 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) | 55.03% |
| 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). | 875,546,374.00 |
| 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 | | | 2017-18 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 940,933,161.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 81,722,179.00 |
| 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 | 2,367,333.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 14,875,256.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 907,951.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 4,856,409.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 6,672,868.00 |
| 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) | | | | 29,679,817.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 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) | | | | 829,531,165.00 |

| Section II - Expenditures Per ADA | | 2017-18 Annual ADA/ Exps. Per ADA |
|--|----------------|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 66,535.49 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,467.50 |
| 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.) | 722,414,814.08 | 10,881.75 |
| 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) | 722,414,814.08 | 10,881.75 |
| B. Required effort (Line A.2 times 90%) | 650,173,332.67 | 9,793.58 |
| C. Current year expenditures (Line I.E and Line II.B) | 829,531,165.00 | 12,467.50 |
| 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 |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 25,088,075.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

| |
|--|
| |
|--|

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 700,278,482.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.58%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

| | |
|---|---------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 23,073,412.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 9,542,706.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 3,454,004.51 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 4,234.32 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 36,074,356.83 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 1,175,497.19 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 37,249,854.02 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 535,862,031.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 121,710,771.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 81,648,438.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 20,853,880.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 2,367,333.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 1,928,200.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 7,400,495.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 359,255.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 163,117.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 93,026,568.49 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 114,042.68 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 8,638,326.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 14,797,072.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 48,649,528.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 937,519,057.17 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

3.85%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

3.97%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 36,074,356.83 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (304,406.43) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.69%) times Part III, Line B18); zero if negative | 1,175,497.19 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.69%) times Part III, Line B18); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 1,175,497.19 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 1,175,497.19 |

Approved indirect cost rate: 3.69%
Highest rate used in any program: 3.69%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 45,532,276.00 | 1,680,141.00 | 3.69% |
| 01 | 3025 | 100,813.00 | 3,720.00 | 3.69% |
| 01 | 3060 | 340,920.00 | 12,580.00 | 3.69% |
| 01 | 3061 | 88,058.00 | 3,249.00 | 3.69% |
| 01 | 3310 | 10,855,581.00 | 400,570.00 | 3.69% |
| 01 | 3311 | 18,519.00 | 683.00 | 3.69% |
| 01 | 3312 | 1,918,958.00 | 70,810.00 | 3.69% |
| 01 | 3315 | 276,519.00 | 10,203.00 | 3.69% |
| 01 | 3318 | 48,797.00 | 1,801.00 | 3.69% |
| 01 | 3320 | 787,849.00 | 29,071.00 | 3.69% |
| 01 | 3327 | 757,089.00 | 27,936.00 | 3.69% |
| 01 | 3332 | 139,032.00 | 5,130.00 | 3.69% |
| 01 | 3345 | 2,578.00 | 95.00 | 3.69% |
| 01 | 3385 | 92,463.00 | 3,411.00 | 3.69% |
| 01 | 3395 | 41,719.00 | 1,539.00 | 3.69% |
| 01 | 3550 | 953,096.00 | 35,169.00 | 3.69% |
| 01 | 4035 | 4,412,900.00 | 162,836.00 | 3.69% |
| 01 | 4124 | 1,176,530.00 | 43,414.00 | 3.69% |
| 01 | 4201 | 82,561.00 | 3,046.00 | 3.69% |
| 01 | 4203 | 1,736,386.00 | 36,721.00 | 2.11% |
| 01 | 4510 | 52,646.00 | 1,944.00 | 3.69% |
| 01 | 5370 | 1,956,426.00 | 72,192.00 | 3.69% |
| 01 | 5810 | 1,788,962.00 | 35,653.00 | 1.99% |
| 01 | 6010 | 3,978,852.00 | 146,820.00 | 3.69% |
| 01 | 6230 | 498,229.00 | 18,385.00 | 3.69% |
| 01 | 6264 | 1,750,515.00 | 64,594.00 | 3.69% |
| 01 | 6382 | 2,079,183.00 | 76,722.00 | 3.69% |
| 01 | 6385 | 75,649.00 | 2,791.00 | 3.69% |
| 01 | 6387 | 1,376,546.00 | 50,795.00 | 3.69% |
| 01 | 6500 | 91,245,989.00 | 3,366,976.00 | 3.69% |
| 01 | 6510 | 1,502,832.00 | 55,454.00 | 3.69% |
| 01 | 6512 | 3,058,897.00 | 112,873.00 | 3.69% |
| 01 | 6515 | 33,656.00 | 1,242.00 | 3.69% |
| 01 | 6520 | 445,380.00 | 16,434.00 | 3.69% |
| 01 | 7220 | 461,747.00 | 17,038.00 | 3.69% |
| 01 | 7338 | 465,730.00 | 17,185.00 | 3.69% |
| 01 | 8150 | 24,164,732.00 | 891,679.00 | 3.69% |
| 01 | 9010 | 2,651,984.00 | 82,142.00 | 3.10% |
| 11 | 3555 | 164,009.00 | 6,052.00 | 3.69% |
| 11 | 5810 | 62,687.00 | 2,313.00 | 3.69% |
| 11 | 6391 | 5,970,892.00 | 220,325.00 | 3.69% |
| 12 | 5025 | 396,876.00 | 14,644.00 | 3.69% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 12 | 6052 | 38,578.00 | 1,423.00 | 3.69% |
| 12 | 6105 | 13,797,579.00 | 509,130.00 | 3.69% |
| 13 | 5310 | 45,338,892.00 | 1,670,915.00 | 3.69% |
| 13 | 5320 | 3,310,636.00 | 122,163.00 | 3.69% |

July 1 Budget
2017-18 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|---------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 0.00 | 0.00 |
| 2. State Lottery Revenue | 8560 | 10,232,398.00 | | 3,658,908.00 | 13,891,306.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 10,232,398.00 | 0.00 | 3,658,908.00 | 13,891,306.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 7,256,858.00 | | | 7,256,858.00 |
| 2. Classified Salaries | 2000-2999 | 85,704.00 | | | 85,704.00 |
| 3. Employee Benefits | 3000-3999 | 2,821,802.00 | | | 2,821,802.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 3,658,908.00 | 3,658,908.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 68,034.00 | | | 68,034.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 10,232,398.00 | 0.00 | 3,658,908.00 | 13,891,306.00 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 0.00 | 0.00 |
| D. COMMENTS: | | | | | |

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

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

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 749,053,857.00 | 1.94% | 763,551,961.00 | 2.20% | 780,330,455.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 36,695,203.00 | -62.54% | 13,745,931.00 | 0.00% | 13,745,931.00 |
| 4. Other Local Revenues | 8600-8799 | 9,246,657.00 | -2.70% | 8,996,657.00 | -2.78% | 8,746,657.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 28,920.00 | 0.00% | 28,920.00 | 0.00% | 28,920.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (99,127,829.00) | 2.53% | (101,634,631.00) | 2.09% | (103,760,951.00) |
| 6. Total (Sum lines A1 thru A5c) | | 695,896,808.00 | -1.61% | 684,688,838.00 | 2.10% | 699,091,012.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 325,166,961.00 | | 327,495,999.00 |
| a. Base Salaries | | | | 1,369,038.00 | | 1,369,038.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 960,000.00 | | 960,000.00 |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 325,166,961.00 | 0.72% | 327,495,999.00 | 0.42% | 328,865,037.00 |
| 2. Classified Salaries | | | | 86,561,495.00 | | 88,174,527.00 |
| a. Base Salaries | | | | 673,644.00 | | 673,644.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 939,388.00 | | 939,388.00 |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 86,561,495.00 | 1.86% | 88,174,527.00 | 3.35% | 91,126,026.00 |
| 3. Employee Benefits | 3000-3999 | 179,618,779.00 | 7.87% | 193,758,007.00 | 4.66% | 202,794,850.00 |
| 4. Books and Supplies | 4000-4999 | 43,139,747.00 | -35.81% | 27,690,843.00 | -1.34% | 27,320,843.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 74,154,504.00 | 2.24% | 75,816,759.00 | 1.93% | 77,282,761.00 |
| 6. Capital Outlay | 6000-6999 | 14,129,414.00 | -85.46% | 2,054,434.00 | 0.00% | 2,054,434.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,237,318.00 | 1.20% | 2,264,130.00 | 1.41% | 2,296,133.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (13,040,601.00) | 0.79% | (13,144,182.00) | 0.94% | (13,267,425.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,171,056.00 | -0.75% | 2,154,850.00 | -5.85% | 2,028,850.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 6,360,784.00 | | 6,364,647.00 |
| 11. Total (Sum lines B1 thru B10) | | 714,138,673.00 | -0.21% | 712,626,151.00 | 2.00% | 726,866,156.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (18,241,865.00) | | (27,937,313.00) | | (27,775,144.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 118,226,164.64 | | 99,984,299.64 | | 72,046,986.64 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 99,984,299.64 | | 72,046,986.64 | | 44,271,842.64 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,875,832.40 | | 1,875,832.40 | | 1,875,832.40 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 9,228,000.00 | | 9,228,000.00 | | 9,288,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 88,880,467.24 | | 60,943,154.24 | | 33,108,010.24 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 99,984,299.64 | | 72,046,986.64 | | 44,271,842.64 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 88,880,467.24 | | 60,943,154.24 | | 33,108,010.24 |
| 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) | | 88,880,467.24 | | 60,943,154.24 | | 33,108,010.24 |
| 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. | | | | | | |
| 2019/20 Certificated Salaries Adjustment includes supplemental service contract 3% salary increase which is prospective from 2018/19 salary agreement; 2019/20 and 2020/21 Classified adjustments include minimum wage increases. Other adjustments assumes one-time supplemental and concentration funds are spent in 2018/19 and will be programmed in 2019/20. | | | | | | |

| 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% | |
| 2. Federal Revenues | 8100-8299 | 86,132,620.00 | 0.00% | 86,132,620.00 | -0.24% | 85,924,586.00 |
| 3. Other State Revenues | 8300-8599 | 90,380,913.00 | 0.00% | 90,380,913.00 | 0.00% | 90,380,913.00 |
| 4. Other Local Revenues | 8600-8799 | 5,132,030.00 | 0.00% | 5,132,030.00 | 0.00% | 5,132,030.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,356,409.00 | 0.00% | 3,356,409.00 | 0.00% | 3,356,409.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | 99,127,829.00 | 2.53% | 101,634,631.00 | 2.09% | 103,760,950.00 |
| 6. Total (Sum lines A1 thru A5c) | | 284,129,801.00 | 0.88% | 286,636,603.00 | 0.67% | 288,554,888.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 87,196,143.00 | | 87,545,003.00 |
| b. Step & Column Adjustment | | | | 348,860.00 | | 348,860.00 |
| 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 | 87,196,143.00 | 0.40% | 87,545,003.00 | 0.40% | 87,893,863.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 42,247,921.00 | | 42,422,351.00 |
| b. Step & Column Adjustment | | | | 174,430.00 | | 174,430.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 42,247,921.00 | 0.41% | 42,422,351.00 | 0.41% | 42,596,781.00 |
| 3. Employee Benefits | 3000-3999 | 94,089,447.00 | 2.72% | 96,645,406.00 | 1.79% | 98,377,086.00 |
| 4. Books and Supplies | 4000-4999 | 17,835,383.00 | 1.30% | 18,067,181.00 | -2.55% | 17,607,253.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 36,560,360.00 | -45.38% | 19,967,974.00 | 0.00% | 19,967,974.00 |
| 6. Capital Outlay | 6000-6999 | 7,177,450.00 | 0.00% | 7,177,450.25 | 0.00% | 7,177,450.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,550,000.00 | 0.00% | 1,550,000.00 | 0.00% | 1,550,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 9,801,248.00 | 1.06% | 9,904,829.00 | 1.24% | 10,028,072.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,356,409.00 | 0.00% | 3,356,409.00 | 0.00% | 3,356,409.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 299,814,361.00 | -4.40% | 286,636,603.25 | 0.67% | 288,554,888.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (15,684,560.00) | | (0.25) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 15,684,561.25 | | 1.25 | | 1.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1.25 | | 1.00 | | 1.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1.25 | | 1.25 | | 1.25 |
| 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 | | (0.25) | | (0.25) |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 1.25 | | 1.00 | | 1.00 |

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

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 749,053,857.00 | 1.94% | 763,551,961.00 | 2.20% | 780,330,455.00 |
| 2. Federal Revenues | 8100-8299 | 86,132,620.00 | 0.00% | 86,132,620.00 | -0.24% | 85,924,586.00 |
| 3. Other State Revenues | 8300-8599 | 127,076,116.00 | -18.06% | 104,126,844.00 | 0.00% | 104,126,844.00 |
| 4. Other Local Revenues | 8600-8799 | 14,378,687.00 | -1.74% | 14,128,687.00 | -1.77% | 13,878,687.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,385,329.00 | 0.00% | 3,385,329.00 | 0.00% | 3,385,329.00 |
| 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% | (1.00) |
| 6. Total (Sum lines A1 thru A5c) | | 980,026,609.00 | -0.89% | 971,325,441.00 | 1.68% | 987,645,900.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 412,363,104.00 | | 415,041,002.00 |
| b. Step & Column Adjustment | | | | 1,717,898.00 | | 1,717,898.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 960,000.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 412,363,104.00 | 0.65% | 415,041,002.00 | 0.41% | 416,758,900.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 128,809,416.00 | | 130,596,878.00 |
| b. Step & Column Adjustment | | | | 848,074.00 | | 848,074.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 939,388.00 | | 2,277,855.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 128,809,416.00 | 1.39% | 130,596,878.00 | 2.39% | 133,722,807.00 |
| 3. Employee Benefits | 3000-3999 | 273,708,226.00 | 6.10% | 290,403,413.00 | 3.71% | 301,171,936.00 |
| 4. Books and Supplies | 4000-4999 | 60,975,130.00 | -24.96% | 45,758,024.00 | -1.81% | 44,928,096.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 110,714,864.00 | -13.49% | 95,784,733.00 | 1.53% | 97,250,735.00 |
| 6. Capital Outlay | 6000-6999 | 21,306,864.00 | -56.67% | 9,231,884.25 | 0.00% | 9,231,884.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,787,318.00 | 0.71% | 3,814,130.00 | 0.84% | 3,846,133.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (3,239,353.00) | 0.00% | (3,239,353.00) | 0.00% | (3,239,353.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,527,465.00 | -0.29% | 5,511,259.00 | -2.29% | 5,385,259.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 6,360,784.00 | | 6,364,647.00 |
| 11. Total (Sum lines B1 thru B10) | | 1,013,953,034.00 | -1.45% | 999,262,754.25 | 1.62% | 1,015,421,044.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (33,926,425.00) | | (27,937,313.25) | | (27,775,144.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 133,910,725.89 | | 99,984,300.89 | | 72,046,987.64 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 99,984,300.89 | | 72,046,987.64 | | 44,271,843.64 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,875,832.40 | | 1,875,832.40 | | 1,875,832.40 |
| b. Restricted | 9740 | 1.25 | | 1.25 | | 1.25 |
| 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 | 9,228,000.00 | | 9,228,000.00 | | 9,288,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 88,880,467.24 | | 60,943,154.24 | | 33,108,010.24 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (0.25) | | (0.25) |
| f. Total Components of Ending Fund Balance | | 99,984,300.89 | | 72,046,987.64 | | 44,271,843.64 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 88,880,467.24 | | 60,943,154.24 | | 33,108,010.24 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | (0.25) | | (0.25) |
| 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) | | 88,880,467.24 | | 60,943,153.99 | | 33,108,009.99 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.77% | | 6.10% | | 3.26% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 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) | | 66,604.97 | | 66,504.97 | | 66,404.97 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 1,013,953,034.00 | | 999,262,754.25 | | 1,015,421,044.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 1,013,953,034.00 | | 999,262,754.25 | | 1,015,421,044.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 20,279,060.68 | | 19,985,255.09 | | 20,308,420.88 |
| 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) | | 20,279,060.68 | | 19,985,255.09 | | 20,308,420.88 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (1,489,412.00) | 0.00 | (2,546,965.00) | | | | |
| Other Sources/Uses Detail | | | | | 3,384,248.00 | 4,856,409.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 108,720.00 | 0.00 | 228,690.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 20,375.00 | 0.00 | 525,197.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 303,868.00 | 0.00 | 1,793,078.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 284,663.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 8,215,048.00 | 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 | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 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 | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | 37,400,797.00 | | |
| Other Sources/Uses Detail | | | | | 0.00 | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 25,586.00 | 0.00 | | | | 27,839.00 | | |
| Other Sources/Uses Detail | | | | | 0.00 | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 667,370.00 | 0.00 | | | 29,185,749.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 3,145.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| 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 | | | | | | | 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 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| 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 | 75,685.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,000,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 3,500,000.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 1,489,412.00 | (1,489,412.00) | 2,546,965.00 | (2,546,965.00) | 44,285,045.00 | 44,285,045.00 | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (1,672,815.00) | 0.00 | (3,239,353.00) | | | | |
| Other Sources/Uses Detail | | | | | 3,385,329.00 | 5,527,465.00 | | |
| 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 | 82,731.00 | 0.00 | 232,380.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 3.00 | 0.00 | 612,519.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (147,776.00) | 2,394,454.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 389,023.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 6,829,590.00 | 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 | 25,242,384.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 8,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 28,920.00 | | |
| 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 | 1,116,029.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 18,412,794.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 72,795.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From | Due To |
|--|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 152,010.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 671,056.00 | 2,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 3,500,000.00 | | | |
| 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 | 1,820,591.00 | (1,820,591.00) | 3,239,353.00 | (3,239,353.00) | 32,798,769.00 | 32,798,769.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|--|--|--|------------|
| Third Prior Year (2015-16) | | | | |
| District Regular | 66,566 | 66,612 | | |
| Charter School | | | | |
| Total ADA | 66,566 | 66,612 | N/A | Met |
| Second Prior Year (2016-17) | | | | |
| District Regular | 66,466 | 66,717 | | |
| Charter School | | | | |
| Total ADA | 66,466 | 66,717 | N/A | Met |
| First Prior Year (2017-18) | | | | |
| District Regular | 66,828 | 66,520 | | |
| Charter School | | 0 | | |
| Total ADA | 66,828 | 66,520 | 0.5% | Met |
| Budget Year (2018-19) | | | | |
| District Regular | 66,605 | | | |
| Charter School | 0 | | | |
| Total ADA | 66,605 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|----------------------------|--|------------|
| Third Prior Year (2015-16) | | | | |
| District Regular | 70,857 | 70,735 | | |
| Charter School | | | | |
| Total Enrollment | 70,857 | 70,735 | 0.2% | Met |
| Second Prior Year (2016-17) | | | | |
| District Regular | 71,176 | 71,704 | | |
| Charter School | | | | |
| Total Enrollment | 71,176 | 71,704 | N/A | Met |
| First Prior Year (2017-18) | | | | |
| District Regular | 71,203 | 71,030 | | |
| Charter School | | | | |
| Total Enrollment | 71,203 | 71,030 | 0.2% | Met |
| Budget Year (2018-19) | | | | |
| District Regular | 71,030 | | | |
| Charter School | | | | |
| Total Enrollment | 71,030 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2015-16) | | | |
| District Regular | 66,598 | 70,735 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 66,598 | 70,735 | 94.2% |
| Second Prior Year (2016-17) | | | |
| District Regular | 66,710 | 71,704 | |
| Charter School | | | |
| Total ADA/Enrollment | 66,710 | 71,704 | 93.0% |
| First Prior Year (2017-18) | | | |
| District Regular | 66,520 | 71,030 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 66,520 | 71,030 | 93.7% |
| Historical Average Ratio: | | | 93.6% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 94.1% |

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 | 66,605 | 71,030 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 66,605 | 71,030 | 93.8% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 66,505 | 70,930 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 66,505 | 70,930 | 93.8% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 66,405 | 70,830 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 66,405 | 70,830 | 93.8% | 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts 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) | 749,053,857.00 | 762,407,837.00 | 780,106,182.00 |

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 66,665.49 | 66,750.39 | 66,535.00 | 66,435.00 |
| b. Prior Year ADA (Funded) | | 66,665.49 | 66,750.39 | 66,535.00 |
| c. Difference (Step 1a minus Step 1b) | | 84.90 | (215.39) | (100.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.13% | -0.32% | -0.15% |

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| Step 2 - Change in Funding Level | | | |
| a. Prior Year LCFF Funding | 698,776,216.00 | 749,053,857.00 | 762,407,837.00 |
| b1. COLA percentage (if district is at target) | 3.00% | 2.41% | 2.80% |
| b2. COLA amount (proxy for purposes of this criterion) | 20,963,286.48 | 18,052,197.95 | 21,347,419.44 |
| c. Gap Funding (if district is not at target) | | | |
| d. Economic Recovery Target Funding (current year increment) | | | |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | 20,963,286.48 | 18,052,197.95 | 21,347,419.44 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | 3.00% | 2.41% | 2.80% |

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f) | 3.13% | 2.09% | 2.65% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | 2.13% to 4.13% | 1.09% to 3.09% | 1.65% to 3.65% |

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) | 63,923,904.00 | 63,923,904.00 | 63,923,904.00 | 63,923,904.00 |
| 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) | 701,880,042.00 | 752,243,509.00 | 765,607,225.00 | 783,310,333.00 |
| District's Projected Change in LCFF Revenue: | | 7.18% | 1.78% | 2.31% |
| LCFF Revenue Standard: | | 2.13% to 4.13% | 1.09% to 3.09% | 1.65% to 3.65% |
| Status: | | Not Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Governor's proposed budget in January and May include full funding of the LCFF.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2015-16) | 487,070,885.33 | 588,458,711.01 | 82.8% |
| Second Prior Year (2016-17) | 493,201,699.83 | 576,687,477.58 | 85.5% |
| First Prior Year (2017-18) | 555,765,227.00 | 675,297,011.00 | 82.3% |
| | Historical Average Ratio: | | 83.5% |

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0% | 2.0% | 2.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 80.5% to 86.5% | 80.5% to 86.5% | 80.5% to 86.5% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2018-19) | 591,347,235.00 | 711,967,617.00 | 83.1% | Met |
| 1st Subsequent Year (2019-20) | 609,428,533.00 | 710,471,301.00 | 85.8% | Met |
| 2nd Subsequent Year (2020-21) | 622,785,913.00 | 724,837,306.00 | 85.9% | 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): | 3.13% | 2.09% | 2.65% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -6.87% to 13.13% | -7.91% to 12.09% | -7.35% to 12.65% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.87% to 8.13% | -2.91% to 7.09% | -2.35% to 7.65% |

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) | 81,185,190.00 | | |
| Budget Year (2018-19) | 86,132,620.00 | 6.09% | No |
| 1st Subsequent Year (2019-20) | 86,132,620.00 | 0.00% | No |
| 2nd Subsequent Year (2020-21) | 85,924,586.00 | -0.24% | No |

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

| | | | |
|-------------------------------|----------------|---------|-----|
| First Prior Year (2017-18) | 118,660,948.00 | | |
| Budget Year (2018-19) | 127,076,116.00 | 7.09% | No |
| 1st Subsequent Year (2019-20) | 104,126,844.00 | -18.06% | Yes |
| 2nd Subsequent Year (2020-21) | 104,126,844.00 | 0.00% | No |

Explanation:
(required if Yes)

The Governor's proposal budget includes one time mandate revenue in 2018/19 for approximately \$22.9 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2017-18) | 17,050,145.00 | | |
| Budget Year (2018-19) | 14,378,687.00 | -15.67% | Yes |
| 1st Subsequent Year (2019-20) | 14,128,687.00 | -1.74% | No |
| 2nd Subsequent Year (2020-21) | 13,878,687.00 | -1.77% | No |

Explanation:
(required if Yes)

In 2017/19, the district received one-time e-rate funding for approximately \$2.0 million and an increase in interest revenue of \$700,000.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2017-18) | 64,190,835.00 | | |
| Budget Year (2018-19) | 60,975,130.00 | -5.01% | Yes |
| 1st Subsequent Year (2019-20) | 45,758,024.00 | -24.96% | Yes |
| 2nd Subsequent Year (2020-21) | 44,928,096.00 | -1.81% | No |

Explanation:
(required if Yes)

In 2017/18 Educator Effectiveness grant ends by June 30, 2018 expended of \$2.0 million one time expenses are not planned to continue in 2018/19. In 2018/19, planned one-time textbook adoption of \$7.2 million, one-time projects of \$5.0 million will are not planned to continue in 2019/20.

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

| | | | |
|-------------------------------|----------------|---------|-----|
| First Prior Year (2017-18) | 94,882,727.00 | | |
| Budget Year (2018-19) | 110,714,864.00 | 16.69% | Yes |
| 1st Subsequent Year (2019-20) | 95,784,733.00 | -13.49% | Yes |
| 2nd Subsequent Year (2020-21) | 97,250,735.00 | 1.53% | No |

Explanation:
(required if Yes)

In 2018/19 Project Energy Jobs Act and College Readiness Grant are fully expended with no carryover of \$15.6 million.

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) | 216,896,283.00 | | |
| Budget Year (2018-19) | 227,587,423.00 | 4.93% | Met |
| 1st Subsequent Year (2019-20) | 204,388,151.00 | -10.19% | Not Met |
| 2nd Subsequent Year (2020-21) | 203,930,117.00 | -0.22% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2017-18) | 159,073,562.00 | | |
| Budget Year (2018-19) | 171,689,994.00 | 7.93% | Met |
| 1st Subsequent Year (2019-20) | 141,542,757.00 | -17.56% | Not Met |
| 2nd Subsequent Year (2020-21) | 142,178,831.00 | 0.45% | 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)

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

The Governor's proposal budget includes one time mandate revenue in 2018/19 for approximately \$22.9 million.

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

In 2017/19, the district received one-time e-rate funding for approximately \$2.0 million and an increase in interest revenue of \$700,000.

- 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)

In 2017/18 Educator Effectiveness grant ends by June 30, 2018 expended of \$2.0 million one time expenses are not planned to continue in 2018/19. In 2018/19, planned one-time textbook adoption of \$7.2 million, one-time projects of \$5.0 million will are not planned to continue in 2019/20.

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

In 2018/19 Project Energy Jobs Act and College Readiness Grant are fully expended with no carryover of \$15.6 million.

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:

- 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
- 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.

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

2. Proposition 51 Required Minimum Contribution

| | | | | |
|--|------------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 1,013,953,034.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 1,013,953,034.00 | 30,418,591.02 | 32,773,664.00 | Met |

3. All Other School Facility Programs Required Minimum Contribution

| | | | | |
|--|------------------|--|---|---------------------------------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 1,013,953,034.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%) | Amount Deposited ¹ for 2014-15 Fiscal Year | Lesser of: 3% or 2014-15 amount |
| c. Net Budgeted Expenditures and Other Financing Uses | 1,013,953,034.00 | 30,418,591.02 | 20,694,830.79 | 20,694,830.79 |

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% |
|---|--|
| 20,279,060.68 | 20,694,830.79 |

e. OMMA/RMA Contribution

| Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|---|--------|
| 32,773,664.00 | N/A |

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

| |
|---------------|
| 30,418,591.02 |
|---------------|

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² 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) | 57,707,609.58 | 81,821,965.24 | 0.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 0.00 | 82,026,249.24 |
| 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) | 57,707,609.58 | 81,821,965.24 | 82,026,249.24 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 826,790,828.98 | 816,952,218.77 | 940,933,161.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 826,790,828.98 | 816,952,218.77 | 940,933,161.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 7.0% | 10.0% | 8.7% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 2.3% | 3.3% | 2.9% |

¹Available 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.

²A 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) | 24,378,310.93 | 592,958,711.01 | N/A | Met |
| Second Prior Year (2016-17) | 60,716,299.85 | 579,098,738.89 | N/A | Met |
| First Prior Year (2017-18) | (29,660,098.00) | 676,797,011.00 | 4.4% | Not Met |
| Budget Year (2018-19) (Information only) | (18,241,865.00) | 714,138,673.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2017/18, the District settled labor agreements for 2016/17 in addition to 2017/18 for one time expenditures. In addition, the 2017/18 projections include one-time projects totaling \$45.8 million.

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):

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | | Status |
|--|--|-----------------------------|--|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | | |
| Third Prior Year (2015-16) | 52,053,297.00 | 62,791,651.86 | N/A | | Met |
| Second Prior Year (2016-17) | 66,688,930.00 | 87,169,962.79 | N/A | | Met |
| First Prior Year (2017-18) | 125,877,029.00 | 147,886,262.64 | N/A | | Met |
| Budget Year (2018-19) (Information only) | 118,226,164.64 | | | | |

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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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.) | 66,605 | 66,505 | 66,405 |
| District's Reserve Standard Percentage Level: | 2% | 2% | 2% |

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

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

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

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00 | 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) | 1,013,953,034.00 | 999,262,754.25 | 1,015,421,044.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 1,013,953,034.00 | 999,262,754.25 | 1,015,421,044.00 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 20,279,060.68 | 19,985,255.09 | 20,308,420.88 |
| 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) | 20,279,060.68 | 19,985,255.09 | 20,308,420.88 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 88,880,467.24 | 62,818,986.64 | 34,983,842.64 |
| 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 | (0.25) | (0.25) |
| 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) | 88,880,467.24 | 62,818,986.39 | 34,983,842.39 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 8.77% | 6.29% | 3.45% |
| District's Reserve Standard (Section 10B, Line 7): | 20,279,060.68 | 19,985,255.09 | 20,308,420.88 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2017-18) | (91,042,108.00) | | | |
| Budget Year (2018-19) | (99,127,829.00) | 8,085,721.00 | 8.9% | Met |
| 1st Subsequent Year (2019-20) | (101,601,274.00) | 2,473,445.00 | 2.5% | Met |
| 2nd Subsequent Year (2020-21) | (103,754,395.00) | 2,153,121.00 | 2.1% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2017-18) | 3,385,329.00 | | | |
| Budget Year (2018-19) | 3,385,329.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2019-20) | 3,385,329.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | 3,385,329.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2017-18) | 4,856,409.00 | | | |
| Budget Year (2018-19) | 5,527,465.00 | 671,056.00 | 13.8% | Not Met |
| 1st Subsequent Year (2019-20) | 5,511,259.00 | (16,206.00) | -0.3% | Met |
| 2nd Subsequent Year (2020-21) | 5,385,259.00 | (126,000.00) | -2.3% | 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)

In 2018/19, the district will contribute an addition \$700,000 to the Health Fund.

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

Project Information:
(required if 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)

The increase will be funded by the General Obligation Bonds.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees Under the age of 65 have an additional monthly contribution similar to active employees.

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

49,437,440

0

4. OPEB Liabilities

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

964,604,739.00

964,604,739.00

0.00

Actuarial

April 2016

5. OPEB Contributions

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| 83,241,373.00 | 87,403,442.00 | 91,773,614.00 |
| 50,768,293.00 | 51,945,284.00 | 53,399,752.00 |
| 42,416,162.00 | 47,506,231.00 | 52,901,703.00 |
| 5,064 | 5,014 | 4,964 |

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

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

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

Yes

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

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

56,266,375.00

9,036,181.00

4. Self-Insurance Contributions

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| 152,176,422.00 | 154,504,067.00 | 157,527,406.00 |
| 152,176,422.00 | 154,504,067.00 | 157,527,406.00 |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 3,847.0 | 3,956.0 | 3,956.0 | 3,956.0 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

| |
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|--|

Negotiations Settled

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

Feb 07, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 07, 2018

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

Yes

If Yes, date of budget revision board adoption:

Mar 21, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2019

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

9,945,768

% change in salary schedule from prior year
or

3.0%

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:

1% and 1-2% contingent on governor's final budget.

Negotiations Not Settled

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

3,315,256

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 72,829,108 | 74,329,388 | 76,284,251 |
| 88.0% | 88.0% | 88.0% |
| 4.8% | 2.1% | 2.6% |

Certificated (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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Certificated (Non-management) Step and Column Adjustments

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 3,154,961 | 3,154,961 | 3,154,961 |

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

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

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

Certificated (Non-management) - Other

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

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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 | 2,568.0 | 2,623.0 | 2,633.0 | 2,633.0 |

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

Mar 07, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 07, 2018

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

Yes

If Yes, date of budget revision board adoption:

Mar 21, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2019

5. Salary settlement:

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

227,220

% change in salary schedule from prior year
or

3.0%

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:

1% and 1-2% contingent on governor's budget

Negotiations Not Settled

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

1,100,264

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 49,545,720 | 50,566,362 | 51,896,257 |
| 88.0% | 88.0% | 88.0% |
| 4.8% | 2.1% | 2.6% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
| | | |

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Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,135,323 | 1,135,323 | 1,135,323 |
| | | |

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

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

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

Classified (Non-management) - Other

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

| |
|--|
| |
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| |

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 | 769.0 | 801.0 | 801.0 | 801.0 |

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

| |
|--|
| |
|--|

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| 1,844,274 | | |
| 3.0% | | |

Negotiations Not Settled

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

819,750

4. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 14,744,261 | 15,047,993 | 15,443,755 |
| 88.0% | 88.0% | 88.0% |
| 4.8% | 2.1% | 2.6% |

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 837,790 | 837,790 | 837,790 |
| | | |

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

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

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

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.

May 30, 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?

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
