WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2018- 2019 BUDGET

June 13, 2018 Public Hearing
June 27, 2018 Adoption

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West Contra Costa Unified School District

2018-2019 BUDGET

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Section 1

EXECUTIVE SUMMARY

West Contra Costa Unified School District

2018-19 Budget Executive Summary Board Meeting

June 13, 2018 Public Hearing

June 27, 2018 Adoption

State Budget - District Planning

The 2018-19 budget is scheduled to be adopted on June 27, 2018 conforming with State requirements including the Local Control Funding Formula (LCFF) model. The 2018-2019 budget adoption reflects the full implementation of the original targets for LCFF funding established in 2013.

General Operating Fund – Fund 01

District Revenues

Local Control Funding Formula (LCFF)

The primary source of revenue for the district is LCFF. LCFF collapsed the majority of State general and categorical funding streams and established a funding model with formulaic add-ons. Programs formerly funded through categorical funding are now funded through LCFF. The LCFF model will be fully funded at the targeted levels in 2018-2019. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state but *does not* require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors. As of the Governor's May Revise, the state is providing a 3.0% COLA for 2018-2019.

LCFF Revenue Components:

- Base Grant
- Grade Span Adjustments
    - K-3 Class Size Reduction
    - 9-12 Career Technical Education (CTE)
- Supplemental and Concentration

'18-'19 Targeted Per Pupil Funding ("fully" funded) – Estimates per Governor's May Revise					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	$7,409	$771	$1,211	$779	$10,170
4-6	$7,520		$1,114	$716	$9,350
7-8	$7,744		$1,147	$738	$9,629
9-12	$8,973	$233	$1,363	$877	$11,446

It is estimated that the District will receive a total of $280,700,020 in LCFF during the 2018-19 school year. The funding consists of Base in the amount of $213,241,381 and Supplemental and Concentration funding in the amount of $54,018,468.
The assumptions used for this projection include:

- Funded average daily attendance: 26,866.72
- District unduplicated student count 74.05%

Other State and Local Revenue

Other State Revenue includes State Lottery and Mandated Cost reimbursement. The estimated funding for Lottery is $194 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2018-19 is $1,040,704. The Governor's May revision included the anticipated one-time funding would be slightly increased to $344 per pupil for an estimated total of $9,242,152. Local Revenue also consists of interest earnings and other miscellaneous revenues.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The Parcel Tax is accounted for in a locally restricted account and is subject to review by the Parcel Tax Committee. The tax will expire in 2027. The District expects to collect $9.7 million in 2018-19. The parcel tax is shared with local charter schools who have students residing in the district.

A chart of budgeted expenses can be found in Appendix A.

Maintenance and Recreation Assessment District – MRAD

In 1994 an effort to raise and sustain funding for outdoor facilities, the district formed the MRAD. In 1996 the formation of MRAD was followed by an election to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2018-19 in the amount of $5.6 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

District Revenues – Restricted and Unrestricted

Revenues to the district are grouped into "buckets" or types – generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District; it is used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

Major District Budget Expense Categories

Staffing

The majority of the budget is based upon the staffing required at each school site which is established by a staffing formula (Appendix C). Union contracts and Education Code establishes maximums for class size ratios. Boards may choose to further reduce class sizes through locally allocating resources to do so. Additionally, School Site Councils act to allocate categorical funds available at schools – some choose to fund staff in addition

to required staffing levels. Classified staffing is allocated based upon the grade levels being served and in some cases by enrollment. There are also provisions in the classified union contract that provide for staffing of certain positions.

Another important component of the staffing allocation is the review of grant and special revenue proceeds. In many cases school sites and programs are not assured of funding in a subsequent year for certain grant sources. For those funding sources, the staffing budget has been removed and positions are eliminated unless a verifiable funding source is identified.

Staff salaries are listed separately from staff benefits and other portions of compensation such as pension contributions. All expenses that go directly or indirectly to supporting staff are part of total compensation which comprises 81.5% of the 2018-2019 proposed budget. Total compensation and the liability for future total compensation continues to grow largely due to increased costs in health care and employer contributions to employee retirement systems (CALSTRS & CALPERS) as addressed in the Looking Ahead section of the Executive Summary.

Local Control Accountability Plan (LCAP) Activities

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2018-19 are paid for through Supplemental and Concentration Grant dollars. Through the LCAP, the district has expanded funding directly in the perview of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues (Appendix D).

Services and activities are aligned to the eight State priorities and organized by the District's major goal areas. For a comprehensive review of the District's LCAP and its associated and aligned activities please access the District's webpage.

Prop 39 Energy Grant (restricted general fund)

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. School districts are required to submit plans in order to release funding for projects. Applications for the fund award require detailed information on projects and energy savings and are reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

The carryover balance for West Contra Costa Unified after year 5 is in excess of $2 million. The District is planning to complete LED lighting retrofit projects at Ellerhorst Elementary, Crespi Middle School, Helms Middle School, El Cerrito High School, and Vista High from July 2018 through November 2018.

Long Term Debt

The District has made enormous progress toward eliminating the long term debt burden that originated in the 1990's. The 2005 Certificate of Participation (COP) is the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded. An additional COP was issued in 2016-17 to pay for an administrative building previously leased by the district. The purchase of the building saved $4.1m over the fifteen years of debt service as compared to the continued lease terms.

Long Term Debt Table	Principal June 2018	18-19 Payment	Pay off year
COPS 2005 Refunding	$5,010,000	$926,359	2024
COP Marina Purchase 2017	$5,135,000	$456,529	2031
Total	$10,145,000	$1,382,888	

Per Pupil Allocations for Supplies

Each school site is provided a budget based upon its student enrollment for the purpose of consumable supplies. The chart below illustrates the per pupil amounts allocated to each school site:

Per Pupil Amount		
	Classroom Supplies	**Admin Supplies**
Elementary Schools	22.00	7.00
Middle Schools	24.00	7.00
High Schools	33.00	10.00
Alternative Ed	33.00	10.00

Other District Funds

Adult Education – Fund 11

The Adult Education program is funded through a consortium grant coupled with fee based classes. The grant includes seven program areas. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to families of our students and the community at large. The program is now expected to be self-sufficient.

Child Development (Pre-School) – Fund 12

The district operates State funded pre-schools at 15 sites throughout the district. This is a special grant program that requires the use of this fund for the accounting of the grant revenues and expenditures that support the program.

Cafeteria Special Revenue - Fund 13

The Cafeteria Fund is a statutorily required and restricted fund used by the district to track the revenue and expenses related to the non-profit school food services program. Federal Regulations govern the nonprofit school food service program; school food authorities participating in the National School Lunch (NSLP), School Breakfast (SBP), and Special Milk (SMP) programs must establish and utilize a cafeteria fund. All federal, State, and local revenues, payments, and program reimbursement are deposited into the cafeteria fund and are to be used solely for the operation and improvement of this service. In addition, school nutrition program sponsors must comply with State and federal limitations on the use of cafeteria funds. Expenditures from the cafeteria fund/account are governed by both federal and State laws.

Special Reserve – Fund 17

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund remains intact, based upon Board direction, with a $40 million balance. The Board has directed that a 9% reserve be maintained through a combination of funds in the Special Reserve fund and the General fund. As a result of a public hearing held on March 21, 2018, the board adopted a resolution committing the Special Reserve Fund as indicated below. The Special Reserve fund includes:

Special Reserve Fund	
June 30, 2018 Balance	$40,030,137
3% Statutory Reserve	$(11,010,046)
6% Reserve for Fiscal Uncertainty	$(22,020,091)
IT Equipment Replacement	$(7,000,000)
Unassigend Sp. Reserve	$0

Capital Facility Funds - Funds 21, 25, 35, 40

Capital Projects Funds are used for the acquisition or construction of major capital facilities and other capital assets.

1. Fund 21 – Building Fund. This fund is used to account for the receipt and expenditure of proceeds from the sale of bonds (*Education Code section* 15146). The major expenditures in the Building Fund is related to the purchase and improvement of sites and the construction and modification of buildings.

   The Board approved the Facilities Master Plan Implementation on June 15, 2016, which outlines the sequence, budget and types of projects by Site. The District anticipates planning and design, procurement, construction, and closeout activities at various Sites during the 2019 fiscal year.

2. Fund 25 – Capital Facilities Fund. This fund is used to account for the funds received from fees levied on developers or other agencies as a condition of approving a development (*Education Code sections* 17620-17626 *and Government Code Section* 65995).

3. Fund 35 – County School Facilities Fund. This fund is used to account for apportionment received from the State (*Education Code* 17070.43) for new school facility construction, modernization projects, and facility hardship projects. The

District has submitted funding applications for various types of state funding programs. The following Sites have approved and unfunded applications that may receive an apportionment during fiscal year 2019: El Cerrito High school for work performed.

4. Fund 40 – Special Reserve Fund for Capital Outlay Projects. This fund is used for the accumulation of General fund moneys for capital outlay purposes (*Education Code Section* 42840). The District anticipates planning and design, procurement, construction and closeout activities at various Sites throughout the District that will improve facilities.

   The budgets for these funds total $94 million with $91.9 million from the Bond Fund.

Debt Service Funds – Fund 51 and 52

The Bond Interest and Redemption Fund (County level bond debt payments), is used to reflect information provided by Contra Costa County related to bond debt payments. The Debt Service Fund (COP), is maintained to comply with the stipulation of the 2005 COP that the district hold funds in reserve specifically for the COP.

Self Insurance – Fund 67

The District participates in a property and liablility joint powers agency consortium to insure property and liability. The self insurance fund is used primarily to account for contributions to the self insurance program and to pay for costs related to the program.

Retiree Benefit – Fund 71

The retiree benefit fund accounts are where post retirement health benefit entries are made and where the trust fund for post retirement benefits is booked.

Other Post Retirement Benefit Liability (OPEB) or Retiree Health Benefits

The Board has taken action, with the agreement of employee groups, to substantially reduce the District's long term liability for post-employment health care. Changes made to retiree benefit plan structures have stabilized the program and protected the District from increased costs for future retirees. It has not changed the fact that the District has a pay-as–you go program where costs must be budgeted and paid for those who retired prior to July of 2010 and for those who are in the new programs. Over the past three years rates have increased, but costs have remained fairly stable, running between $15-18 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. The Board took action during the 2016-17 school year, placing the retiree benefit fund into an irrevocable trust housed with CalPERS. This will help the district by partially offsetting the liability created by OPEB on the district's financial statement.

Looking Ahead – WCCUSD Budget in the near future

In this section we look ahead at major budgetary components that will significantly affect the district's budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

Multi Year Projection

The multi-year projection for the Districts adopted budget utilizes the County Office of Education recommended assumptions that were announced at the Governor's May Revise. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

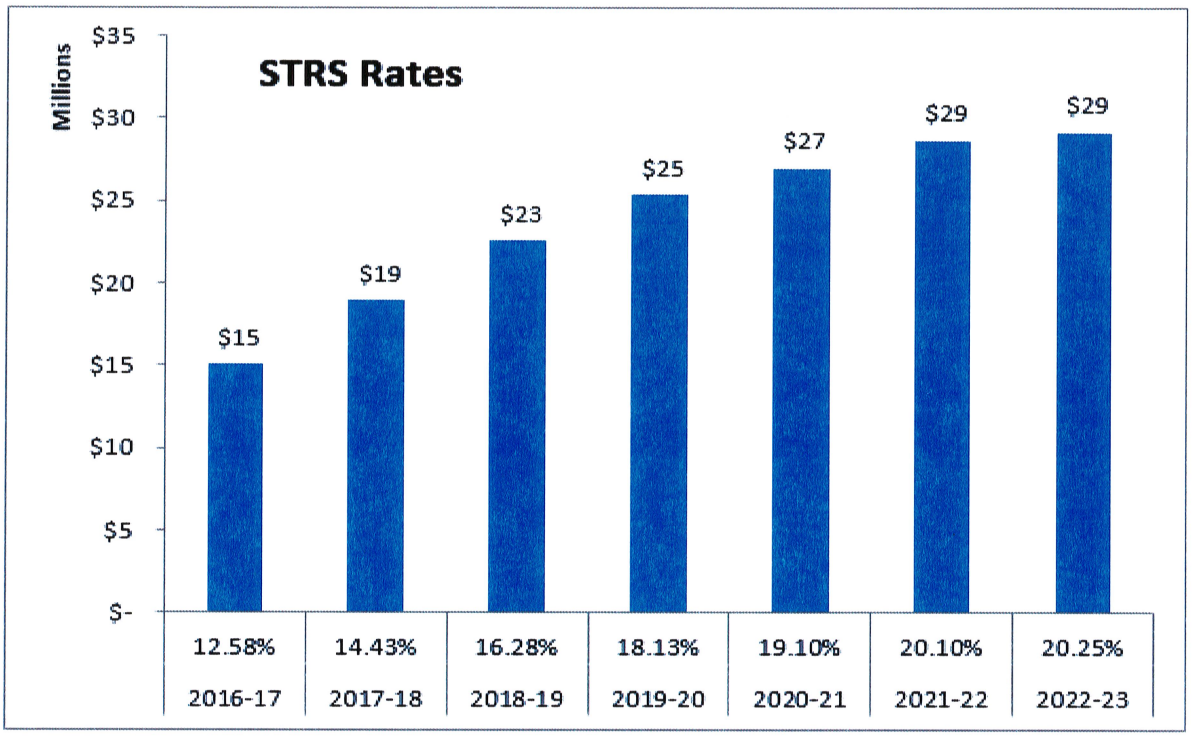
2019-20 Assumptions

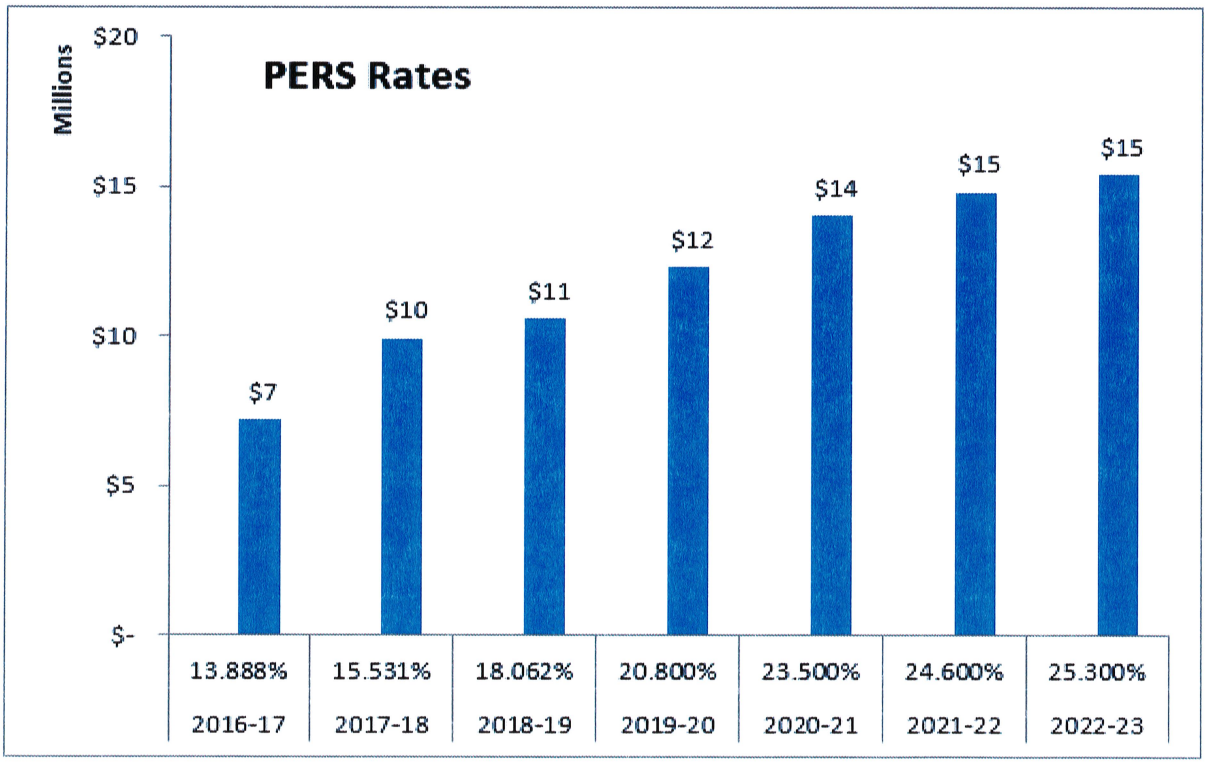
- Funded ADA: 26,938
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.36%
- Step and Column: 1.0%
- CalPERS Rate: 20.8%
- Cal STRS Rate: 18.13%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 9%

2020-21 Assumptions

- Funded ADA: 26,875
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.23%
- Step and Column: 1.0%
- CalPERS Rate: 23.5%
- Cal STRS Rate: 19.10%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 9%

Retirement System Employer Contribution Increases





The combined cost related to the rate increase for 2018-19 is $4.2 million, for 2019-20 it is projected to be $4.5 million, 2020-21 $3.5 million with similar increase levels each year thereafter. These increases consume revenue growth year over year. For instance, in 2019-20 the District expects an increase in LCFF Base funding of $2.3 million, the retiree increase is $4.5 million **exceeding the District's Base growth by $1.3 million**.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

In the past decade fund balance has declined in 5 of the 10 school years (2009, 2010, 2014, 2017, 2018) fiscal years. While a decrease in fund balance is not desirable, the district carefully monitors this annually to make sure the appropriate funds are in place for the required 3% reserve as well as the additional 6% reserve for fiscal uncertainty. The following table illustrates the unrestricted, uncommitted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

$23,376,077	$23,376,077	$21,992,229	$22,217,132	$49,306,871
Net Increase (Decrease):	$0	($1,383,848)	$224,903	$27,089,739
Multi-Year Projection	**June 2017**	**June 2018**	**June 2019**	**June 2020**
		projected	projected	projected
Uncommitted Fund Balance	$47,490,851	$18,720,545*	$21,960,731	$19,391,138
Net Increase (Decrease):	($1,816,020)	($28,770,306)	$3,240,186	($2,569,593)

*Moved reserves to Fund 17

*Assuming future reductions

Projected structural deficits are ***not*** inclusive of fixed cost increases (utilities, benefit rate increases) or potential raises beyond year-to-year increases in step and column. Therefore, our future budget planning should be inclusive of careful consideration of reducing both projected deficits and any plans to increase expenses in these areas.

Support Systems and Operational Driven Costs

Core material adoptions and replacements (i.e. textbooks, support materials etc.) are now funded through LCFF dollars. This will require that a portion of LCFF funding be set aside to meet the material adoption and replacement costs annually. Consideration of budget priorities must also include the movement of texts to electronic media utizing the district's one-to-one initiative. A thorough analysis of the necessary support to teachers and students related to the effective use of technology and the repair, replacement and upkeep of the devices and the infrastructure will become a more prominent consideration for the use of district funding.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students.

Deferred Maintenance

The Deferred Maintenance program as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that district schools are kept in good repair. These dollars will provide funding for projects identified by the Operations Division. Beginning in 2017-18 the Deferred Maintenance Fund will no longer be an approved fund according to the State Accounting Manual. Therefore, a restricted budget under resource 8150 for the purpose of tracking the Deferred Maintenance Program has been added to the general fund. A total of $11 million is contributed to the maintenance program, including for deferred maintenance. This contribution is required in order for the district to be eligible to participate in the State School Building Bond program, which helps offset bond program costs for certain eligible projects.

Funding Trends

The state has successfully "fully implemented" it's promise of full implementation of the original 2013 LCFF funding formula. This means that, moving forward, annual COLA is the only current increase year-over-year. This will mean a yearly shortfall as driven costs outpace the COLA increases significantly.

The District's structural deficit created by the 3-year labor agreements must be addressed in the coming two years with reductions in spending of $10M planned in 2018-19 for he 2019-2020 budget year and $4M in reductions planned in the 2019-2020 year for the 2020-2021 school year. This will be particularly challenging in that the cuts are significant enough to require careful thought about what areas to reduce while maintaining our core mission of education. This will likely mean the significant reduction or elimination of departments / contracts & services that are not involved in the direct delivery of classroom instruction.

WEST CONTRA COSTA UNIFIED
2018-19 CATEGORICAL REVENUE RESOURCES

Resource	Adopted Budget/Grant Description	Revenue as of 1st Interim	Federal/Local/ State	Ongoing Funding	Competitive/Periodic/Yr End
3010	Title I	$ 7,942,124	Federal	-X	
3310	SpEd IDEA	$ 6,158,657	Federal	X	
3311	SpEd IDEA Part B Private Schools	$ 92,350	Federal	X	
3315	SpEd IDEA Pre-K	$ 321,418	Federal	X	
3327	Mental Health Services	$ 326,194	Federal	X	
3345	SpEd Pre-K Staff Develop	$ 2,059	Federal	X	
3385	SpEd IDEA Early Intervention	$ 83,664	Federal	X	
3395	SpEd Alternative Dispute res	$ 15,822	Federal	X	
3412	Dept of Rehab-Transition	$ 255,711	Federal	X	
3550	Carl Perkins-CTE	$ 220,891	Federal	X	X
4035	Title II	$ 1,014,828	Federal	X	X
4124	21st Century	$ 122,860	Federal	X	X
4201	Title III Immingrant Ed Prog	$ 142,854	Federal	X	X
4203	Title III EL	$ 943,413	Federal	X	
5630	McKinney Vento-Homeless	$ 75,000	Federal	X	X
5640	Medi-cal Billing	$ 850,000	Federal	X	X
5840	CA Promise	$ 92,882	Federal	-X	2019
TOTAL FEDERAL REVENUE:		**$ 18,660,727**	$ -		
9135	School Based Medi-cal Clinic	$ 346,466	Local	X	
9190	Parcel Tax	$ 9,718,500	Local	X	
9200	MRAD	$ 5,616,576	Local	X	
9590	West County Safe Trans MSR J	$ 63,625	Local	X	X
9595	Irene Scully Family Foundation	$ 250,000	Local	X	1X
9668	TUPE	$ 10,000	Local	X	
TOTAL LOCAL REVENUE:		**$ 16,600,167**	$ -		
6010	Healthy Start-AFTER SCHOOL (ASES)	$ 3,711,261	State	X	X
6300	Restricted Lottery	$ 1,301,715	State	X	
6382	Career Pathways Trust	$ 341,281	State	X	2019
6385	CA Partnership Academy	$ 648,000	State	X	X
6387	CTE Incentive Grant	$ 1,548,096	State	X	2019
6500	Special Education AB602	$ 17,374,493	State	X	
6512	SpEd Mental Health Services	$ 1,765,925	State	X	
6515	SpEd Infant	$ 17,285	State	X	
6520	Workability	$ 266,622	State	X	X
7220	Partnership Academy	$ 288,000	State	X	X
7085	Learning Community School Success	$ 584,386	State	X	
TOTAL STATE REVENUE:		**$ 28,347,064**	$ -		

West Contra Costa Unified School District
2018-19 Staffing Matrix

APPENDIX C

ELEMENTARY	
Position	**FTE/Funding**
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 90% =1.0 FTE (LCAP) OR If enrollment is 400(+) and UPP is greater than 90%= 0.5 FTE (LCAP) OR If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teachers	TK-3rd Graders: 24:1 4th-6th Graders: 33:1
Secretary	1.0 FTE (General Fund)
Typist Clerk I	If UPP is greater than 80% =1.0 FTE (0.5 FTE LCAP & 0.5 FTE General Fund) If UPP is less than 80% = 0.66 FTE (0.33 FTE LCAP & 0.33 FTE General Fund)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP) If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 FTE (Parcel Tax)
Custodian	1.0 FTE head custodian (General Fund) 1.0 FTE night custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100 enrollment= Enrollment (rounded to the nearest 100)/ 100 * 1.5 * Rate * Workday)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)

K-8	
Position	**FTE/Funding**
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 50% =1.0 FTE (LCAP) OR If enrollment is 400(+) and UPP is greater than 50%= 0.5 FTE (LCAP) OR If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teacher	K-3rd Graders: 24:1 4th-8th Graders: 33:1
Secretary @ Mira Vista	1.0 FTE (General Fund)
Office Manager @ Stewart	1.0 FTE (General Fund)
Typist Clerk I @ Mira Vista	If UPP is greater than 80% =1.0 FTE (0.5 FTE LCAP & 0.5 FTE General Fund) If UPP is less than 80% = 0.66 FTE (0.33FTE LCAP & 0.33FTE General Fund)
Typist Clerk II @ Stewart	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP) If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 FTE (Parcel Tax)
Custodian	1.0 FTE head custodian (General Fund) 1.0 FTE night custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100th Enrollment= Enrollment (rounded to the nearest 100th)/ 100 * 1.5 * Rate * Workday)
School Community Workers (SCOW) @ Mira Vista	If UPP is greater than 60% = 1.0 FTE (LCAP)

JUNIOR HIGH/MIDDLE	
Position	**FTE/Funding**
Principal	1.0 FTE (General Fund)
Assistant Principal	1.0 FTE (General Fund) In addition, if enrollment is 800(+) and UPP is greater than 85% =1.0 FTE (LCAP)
Office Manager	1.0 FTE (General Fund)
Teacher	32:01:00
Teacher - Class Size Reduction for schools with 55% or higher UPP @ 28:1 ratio	De Jean 2.0 FTE (LCAP) Helms 4.0 FTE (LCAP) Crespi 2.0 FTE (LCAP) Pinole 3.0 FTE (LCAP)
Attendance Clerk	1.0 FTE (General Fund)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
Counselor	338:01:00
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 2 CSO I (LCAP) & 1 CSO II (Gen Fund) If enrollment is less than 850 = 1 CSO I (LCAP) & 1 CSO II (Gen Fund)
Custodian	1 Custodial Supervisor (General Fund) 2.0 -4.0 Custodians, based on site's square footage (General Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.5 FTE (LCAP) If UPP is greater than 95% = 2.0 fte (LCAP) If UPP is greater than 95% and enrollment is 1000(+)= 3.0 fte

HIGH	
Position	**FTE/Funding**
Principal	1.0 FTE (General Fund)
Assistant Principal	2.0 FTE (General Fund) If enrollment is greater than 1300, then 1.0 FTE from General Fund **OR** If UPP is greater than 95%, then 1.0 FTE from LCAP
Teacher	32:01:00
Teacher - Class Size Reduction for schools with 55% or higher UPP @ 28:1 ratio	Richmond 7.0 FTE (LCAP) Kennedy 4.0 FTE (LCAP) De Anza 6.0 FTE (LCAP) Pinole 5.0 FTE (LCAP)
Counselor	700:01:00
College Couselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Office Manager	1.0 FTE (General Fund)
Registrar	1.0 FTE (General Fund)
Attendance Clerk	1.0 FTE (General Fund)
Cashier	1.0 FTE (General Fund)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
Work Experience Clerk	0.47 FTE (General Fund)
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 3 CSO I (LCAP) & 1 CSO II (Gen Fund) If enrollment is less than 850 = 2 CSO I (LCAP) & 1 CSO II (Gen Fund)
Custodian	1.0 FTE custodial supervisor (General Fund) 4.0-6.0 FTE Custodians, based on site's square footage (General Fund) 1 Building Maintenance (Maintenance Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.5 FTE (LCAP) If UPP is greater than 95% = 2.0 fte (LCAP) If UPP is greater than 95% and enrollment is 1000(+)= 3.0 fte

ALTERNATIVE EDUCATION	
Position	**FTE/Funding**
Principal @ Greenwood and Vista	1.0 FTE (General Fund)
Teacher	1.2 FTE @ Harbour Way (General Fund) 9.23 FTE @ Vista (Education Prot. Acct/ Special Ed and General Fund) 10 FTE @ Middle College (Education Prot. Acct)
Office Manager @ Greenwood, Vista and Middle College	1.0 FTE (General Fund)
Attendance Clerk @ Greenwood	1.0 FTE (General Fund)
Coordinator @ Middle College	1.0 FTE
Information Literacy Assistant @ Greenwood	1.0 FTE (Parcel tax)
Typist Clerk II @ Vista	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
College Couselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Counselor	1.0 FTE (Parcel Tax) @ Greenwood & 1.0 FTE (LCAP) 0.40 FTE parcel tax @ Vista 0.6 FTE parcel tax @ Middle College
Campus Security Officers I and II (CSO) @ Greenwood and Vista	2 CSO I and 1 CSO II @ Greenwood 1 CSO I @ Vista - 0.53 FTE
Custodian	1.0 FTE custodian @ Greenwood (General Fund) 1.0 FTE head custodian @ Greenwood (GF) 1.0 FTE Custodian @ Vista (0.5 FTE parcel tax and 0.5 FTE LCAP)

- ***Some programs are centrally funded and are not included in these figures at this time.***

APPENDIX D

West Contra Costa Unified School District
2018-19 Site Allocations as of June 13, 2018

ELEMENTARY SCHOOLS

SITE #	NAME	PROJECTED 18-19 ENROLLMENT	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
104	BAYVIEW	524	95%	0%	$ 3,112,778.00	$ 229,378.00	24.50	2.50	10.97
105	CHAVEZ	511	98%	2%	$ 3,437,975.00	$ 232,807.00	25.00	2.58	12.07
110	COLLINS	309	66%	11%	$ 3,258,193.00	$ 50,582.00	20.00	1.00	10.33
112	CORONADO	437	96%	2%	$ 3,057,992.00	$ 196,835.00	20.50	2.00	12.70
115	DOVER	680	97%	0%	$ 4,178,604.00	$ 302,434.00	31.00	3.00	12.53
116	DOWNER	603	96%	6%	$ 4,296,053.00	$ 270,390.00	30.40	3.00	15.60
117	ELLERHORST	328	49%	10%	$ 2,520,178.00	$ 39,672.00	17.00	1.00	5.50
122	HIGHLAND	455	91%	4%	$ 3,378,932.00	$ 201,091.00	21.00	2.00	10.15
123	FAIRMONT	490	69%	9%	$ 3,737,551.00	$ 84,055.00	25.00	2.00	10.95
124	FORD	451	97%	2%	$ 3,321,364.00	$ 242,250.00	23.00	2.00	12.23
125	GRANT	477	97%	8%	$ 3,504,316.00	$ 222,063.00	26.00	2.00	11.53
126	LUPINE HIL	359	54%	11%	$ 2,634,493.00	$ 48,102.00	20.00	1.00	4.90
128	HANNA RNCH	488	39%	0%	$ 2,987,062.00	$ 47,111.00	22.00	1.00	5.32
127	HARDING	394	44%	12%	$ 3,034,623.00	$ 42,647.00	22.00	1.00	6.50
130	KENSINGTON	473	14%	2%	$ 2,754,716.00	$ 16,365.00	21.00	1.00	4.07
132	KING	454	99%	6%	$ 3,322,275.00	$ 215,616.00	23.60	2.00	14.53
134	LAKE	409	96%	0%	$ 2,849,161.00	$ 182,642.00	19.00	2.00	8.30
135	LINCOLN	422	94%	0%	$ 2,625,990.00	$ 164,409.00	21.00	2.00	11.10
137	MADERA	485	29%	2%	$ 2,849,672.00	$ 34,961.00	21.80	1.00	4.13
140	MONTALVIN	466	93%	2%	$ 3,089,293.00	$ 217,754.00	23.00	2.40	9.70
142	MURPHY	454	74%	8%	$ 3,358,637.00	$ 83,559.00	24.00	1.00	10.96
143	MANDARIN	116	63%	0%	$ 818,411.00	$ 18,100.00	6.50	0.00	1.00
144	NYSTROM	502	95%	0%	$ 2,883,887.00	$ 221,671.00	22.00	2.00	12.10
146	OHLONE	395	40%	4%	$ 2,860,751.00	$ 39,672.00	19.00	1.00	5.73
145	OLINDA	352	46%	0%	$ 2,109,986.00	$ 40,168.00	15.00	1.00	4.82
147	PERES	567	97%	4%	$ 4,269,176.00	$ 251,751.00	27.00	4.07	15.83
150	RIVERSIDE	376	91%	8%	$ 3,023,769.00	$ 146,836.00	21.00	1.00	13.00
154	SHANNON	304	76%	5%	$ 2,567,629.00	$ 57,029.00	16.00	1.00	9.91
155	SHELDON	357	78%	6%	$ 2,672,312.00	$ 69,178.00	18.00	1.00	9.87
157	STEGE	293	95%	0%	$ 2,000,588.00	$ 127,788.00	14.00	2.00	9.00
159	TARA HILLS	430	76%	11%	$ 3,678,239.00	$ 80,832.00	24.00	1.00	11.53
160	VALLEYVIEW	312	57%	12%	$ 2,445,122.00	$ 43,887.00	17.00	1.00	6.35
162	VERDE	349	98%	0%	$ 2,196,169.00	$ 160,371.00	15.00	2.00	7.97
164	WASHINGTON	454	71%	2%	$ 2,928,116.00	$ 119,344.00	23.00	1.00	8.33
165	WILSON	404	92%	7%	$ 3,025,391.00	$ 159,770.00	21.50	1.50	10.73

K-8 SCHOOLS

SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
139	MIRA VISTA	529	64%	10%	$ 3,744,544.00	$ 97,623.00	24.95	2.00	9.20
158	STEWART	463	51%	0%	$ 2,822,533.00	$ 68,172.00	21.40	1.50	4.80

MIDDLE SCHOOLS

SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
206	CRESPI	481	84%	6%	$ 3,891,418.00	$ 218,133.00	23.40	5.00	16.37
208	DE JEAN	434	94%	5%	$ 3,979,943.00	$ 221,241.00	23.60	5.00	17.07
210	HELMS	933	95%	2%	$ 6,418,703.00	$ 539,666.00	42.40	9.00	18.27
211	HERCULES	594	48%	4%	$ 4,148,128.00	$ 104,761.00	24.00	5.00	12.73
212	PINOLE	477	73%	8%	$ 4,845,302.00	$ 128,452.00	26.00	5.00	19.43
214	KOREMATSU	716	47%	6%	$ 5,400,581.00	$ 124,751.00	31.10	6.50	17.17

HIGH SCHOOLS

SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
352	DE ANZA	1377	74%	7%	$ 10,473,967.00	$ 377,213.00	67.03	8.50	32.30
354	EL CERRITO	1489	47%	6%	$ 9,843,032.00	$ 258,386.00	65.17	8.90	31.87
376	HERCULES	934	47%	4%	$ 7,455,043.00	$ 163,620.00	40.40	7.00	22.13
360	KENNEDY	892	98%	6%	$ 7,419,506.00	$ 507,408.00	45.60	8.00	30.00
362	PVHS	1141	65%	2%	$ 8,011,018.00	$ 314,303.00	50.00	7.00	23.83
364	RICHMOND	1521	92%	4%	$ 10,749,651.00	$ 733,132.00	74.00	11.60	35.20
369	MID COLLEG	296	60%	0%	$ 1,572,068.00	$ 65,892.00	10.00	2.00	1.47

ALTERNATIVE SCHOOLS

SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	CERTIFICATED FTE	OTHER FTE
108	CAMERON	0	0%	0%	$ 1,805,519.00	$ -	6.20	15.00	16.60
191	HARBOUR WY	6	100%	0%	$ 332,591.00	$ 2,171.00	1.20	0.00	0.00
358	GREENWOOD	233	82%	0%	$ 3,212,001.00	$ 112,181.00	15.60	3.00	11.93
370	TRANSITION	122	55%	0%	$ 3,108,592.00	$ -	11.00	2.00	30.73
373	VISTA	143	79%	0%	$ 1,599,969.00	$ 41,830.00	9.03	1.00	4.00

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS- OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	$ -
Federal Revenues	4,155,292	-	-	-	-	4,155,292
Other State Revenues	377,484	-	-	-	-	377,484
Other Local Revenues	90,342,042	-	-	1,909,487	19,075,412	111,326,941
Total Revenues	94,874,818	-	-	1,909,487	19,075,412	115,859,717
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	147,293	-	147,293
Employee Benefits	-	-	-	78,895	-	78,895
Book and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,469,647	19,075,412	21,545,059
Capital Outlay	-	-	-	-	-	-
Other Outgo	91,204,563	-	-	-	-	91,204,563
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	91,204,563	-	-	2,699,435	19,075,412	112,979,410
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	3,670,255	-	-	(789,948)	-	2,880,307
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	3,670,255	-	-	(789,948)	-	2,880,307
BEGINNING FUND BALANCE JULY 1, 2017	76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
ENDING FUND BALANCE JUNE 30, 2018	$ 80,597,905	$ 940,112	$ -	$ 1,673,528	$ 23,350,656	$ 106,562,202

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	9,460,290	1,411,094	10,871,384
Other Local Revenues	600,049	3,201,000	6,860	1,207,030	5,014,939
Total Revenues	600,049	3,201,000	9,467,150	2,618,124	15,886,323
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,341,139	-	-	-	1,341,139
Employee Benefits	685,909	-	-	-	685,909
Book and Supplies	40,902	5,380	-	1,064	47,346
Services and Other Operating Expenditures	7,430,272	248,576	98,927	968,297	8,746,072
Capital Outlay	81,762,647	1,908,333	-	3,646,349	87,317,329
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	91,260,869	2,162,289	98,927	4,615,710	98,137,795
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(90,660,820)	1,038,711	9,368,223	(1,997,586)	(82,251,472)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	6,859,398	-	-	-	6,859,398
Interfund Transfers Out	-	-	(6,859,398)	-	(6,859,398)
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	131,859,398	-	(6,859,398)	-	125,000,000
NET CHANGE IN FUND BALANCE	41,198,578	1,038,711	2,508,825	(1,997,586)	42,748,528
BEGINNING FUND BALANCE JULY 1, 2017	72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
ENDING FUND BALANCE JUNE 30, 2018	$ 113,762,055	$ 7,815,515	$ 5,250,415	$ 1,024,620	$ 127,852,606

Schedule 4

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	$ -
Federal Revenues	268,632	400,000	13,341,656	-	-	14,010,288
Other State Revenues	2,766,170	3,781,960	926,172	-	-	7,474,302
Other Local Revenues	331,661	35,138	985,720	-	-	1,352,519
Total Revenues	3,366,463	4,217,098	15,253,548	-	-	22,837,109
EXPENDITURES						
Certificated Salaries	1,811,069	1,409,037	-	-	-	3,220,106
Classified Salaries	682,343	988,372	6,039,265	-	-	7,709,980
Employee Benefits	750,335	961,096	2,814,838	-	-	4,526,269
Book and Supplies	149,479	753,634	5,149,745	-	-	6,052,858
Services and Other Operating Expenditures	280,214	104,959	370,227	-	-	755,400
Capital Outlay	10,636	-	60,000	-	-	70,636
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	258,403	-	746,893	-	-	1,005,296
Total Expenditures	3,942,479	4,217,098	15,180,968	-	-	23,340,545
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(576,016)	-	72,580	-	-	(503,436)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	26,100,742	26,100,742
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	26,100,742	26,100,742
NET CHANGE IN FUND BALANCE	(576,016)	-	72,580	-	26,100,742	25,597,306
BEGINNING FUND BALANCE JULY 1, 2017	1,531,121	13	2,531,183	-	13,929,395	17,991,712
Other Restatements	-	-	-	-	-	
ADJUSTED BEGINNING FUND BALANCE	1,531,121	13	2,531,183	-	13,929,395	17,991,712
ENDING FUND BALANCE JUNE 30, 2018	$ 955,105	$ 13	$ 2,603,763	$ -	$ 40,030,137	$ 43,589,018

Schedule 2

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS Summary of All Funds
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	OTHER FUNDS	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 4	Schedule 6	Schedule 8	TOTALS
REVENUES							
LCFF Sources	266,413,767	-	$266,413,767	$ -	$ -	$ -	$ 266,413,767
Federal Revenues	-	23,702,890	23,702,890	14,010,288	-	4,155,292	41,868,470
Other State Revenues	9,580,378	34,632,696	44,213,074	7,474,302	10,871,384	377,484	62,936,244
Other Local Revenues	1,739,467	17,276,572	19,016,039	1,352,519	5,014,939	111,326,941	136,710,438
Total Revenues	277,733,612	75,612,158	353,345,770	22,837,109	15,886,323	115,859,717	507,928,919
EXPENDITURES							
Certificated Salaries	95,919,776	38,750,120	134,669,896	3,220,106	-	-	137,890,002
Classified Salaries	31,676,135	22,488,607	54,164,742	7,709,980	1,341,139	147,293	63,363,154
Employee Benefits	58,610,939	24,467,204	83,078,143	4,526,269	685,909	78,895	88,369,216
Book and Supplies	5,109,347	13,545,776	18,655,123	6,052,858	47,346	3,600	24,758,927
Services and Other Operating Expenditures	36,469,858	34,343,387	70,813,245	755,400	8,746,072	21,545,059	101,859,776
Capital Outlay	844,959	6,935,218	7,780,177	70,636	87,317,329	-	95,168,142
Other Outgo	1,250,202	727,297	1,977,499	-	-	91,204,563	93,182,062
Direct/Indirect Support Costs	(3,118,732)	2,113,436	(1,005,296)	1,005,296	-	-	-
Total Expenditures	226,762,484	143,371,045	370,133,529	23,340,545	98,137,795	112,979,410	604,591,279
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	50,971,128	(67,758,887)	(16,787,759)	(503,436)	(82,251,472)	2,880,307	(96,662,360)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	(26,100,742)	-	(26,100,742)	26,100,742	6,859,398	-	6,859,398
Interfund Transfers Out	-	-	-	-	(6,859,398)	-	(6,859,398)
Other Sources	-	-	-	-	125,000,000	-	125,000,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(55,054,523)	55,054,523	-	-	-	-	-
Total Other Financing Sources and Uses	(81,155,265)	55,054,523	(26,100,742)	26,100,742	125,000,000	-	125,000,000
NET CHANGE IN FUND BALANCE	(30,184,137)	(12,704,364)	(42,888,501)	25,597,306	42,748,528	2,880,307	28,337,640
BEGINNING FUND BALANCE JULY 1, 2017	49,204,682	23,263,117	72,467,798	17,991,712	85,104,078	103,681,895	279,245,484
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	49,204,682	23,263,117	72,467,799	17,991,712	85,104,078	103,681,895	279,245,484
ENDING FUND BALANCE JUNE 30, 2018	$ 19,020,545	$ 10,558,753	$ 29,579,298	$ 43,589,018	$ 127,852,606	$ 106,562,202	$ 307,583,124

Schedule 2

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET Summary of All Funds
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	OTHER FUNDS	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 4	Schedule 6	Schedule 8	
REVENUES							
LCFF Sources	280,700,020	-	$280,700,020	$ -	$ -	$ -	$ 280,700,020
Federal Revenues	-	19,829,951	19,829,951	14,486,297	-	3,200,068	37,516,316
Other State Revenues	13,193,077	28,347,064	41,540,141	7,705,835	2,187,530	330,060	51,763,566
Other Local Revenues	1,733,836	16,600,167	18,334,003	1,657,111	2,910,000	99,222,542	122,123,656
Total Revenues	295,626,933	64,777,182	360,404,115	23,849,243	5,097,530	102,752,670	492,103,558
EXPENDITURES							
Certificated Salaries	103,658,432	39,137,777	142,796,209	2,668,018	-	-	145,464,227
Classified Salaries	32,746,234	24,379,429	57,125,663	8,097,925	1,523,250	173,902	66,920,740
Employee Benefits	64,702,247	29,112,203	93,814,450	4,937,290	767,923	90,060	99,609,723
Book and Supplies	4,917,061	7,693,362	12,610,423	6,179,599	2,257,206	3,600	21,050,828
Services and Other Operating Expenditures	28,427,531	21,477,299	49,904,830	638,808	5,006,439	21,818,945	77,369,022
Capital Outlay	243,443	2,458,445	2,701,888	250,000	84,689,987	-	87,641,875
Other Outgo	1,367,463	1,219,901	2,587,364	-	-	79,079,524	81,666,888
Direct/Indirect Support Costs	(2,284,873)	1,206,270	(1,078,603)	1,078,603	-	-	-
Total Expenditures	233,777,538	126,684,686	360,462,224	23,850,243	94,244,805	101,166,031	579,723,303
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	61,849,395	(61,907,504)	(58,109)	(1,000)	(89,147,275)	1,586,639	(87,619,745)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(58,309,209)	58,309,209	-	-	-	-	-
Total Other Financing Sources and Uses	(58,309,209)	58,309,209	-	-	-	-	-
NET CHANGE IN FUND BALANCE	3,540,186	(3,598,295)	(58,109)	(1,000)	(89,147,275)	1,586,639	(87,619,745)
BEGINNING FUND BALANCE JULY 1, 2018	19,020,545	10,558,753	29,579,297	43,589,018	127,852,606	106,562,202	307,583,124
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	19,020,545	10,558,753	29,579,297	43,589,018	127,852,606	106,562,202	307,583,124
ENDING FUND BALANCE JUNE 30, 2019	$ 22,560,731	$ 6,960,458	$ 29,521,188	$ 43,588,018	$ 38,705,331	$ 108,148,841	$ 219,963,379

Schedule 4

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET- SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	$ -
Federal Revenues	268,632	400,000	13,817,665	-	-	14,486,297
Other State Revenues	3,053,907	3,700,615	951,313	-	-	7,705,835
Other Local Revenues	344,616	35,000	1,277,495	-	-	1,657,111
Total Revenues	3,667,155	4,135,615	16,046,473	-	-	23,849,243
EXPENDITURES						
Certificated Salaries	1,431,948	1,236,070	-	-	-	2,668,018
Classified Salaries	879,511	1,296,076	5,922,338	-	-	8,097,925
Employee Benefits	825,080	1,047,540	3,064,670	-	-	4,937,290
Book and Supplies	189,428	419,882	5,570,289	-	-	6,179,599
Services and Other Operating Expenditures	183,249	10,000	445,559	-	-	638,808
Capital Outlay	-	-	250,000	-	-	250,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	157,939	126,047	794,617	-	-	1,078,603
Total Expenditures	3,667,155	4,135,615	16,047,473	-	-	23,850,243
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	-	-	(1,000)	-	-	(1,000)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(1,000)	-	-	(1,000)
BEGINNING FUND BALANCE JULY 1, 2018	955,105	13	2,603,763	-	40,030,137	43,589,018
Other Restatements	-	-	-	-	-	
ADJUSTED BEGINNING FUND BALANCE	955,105	13	2,603,763	-	40,030,137	43,589,018
ENDING FUND BALANCE JUNE 30, 2019	$ 955,105	$ 13	$ 2,602,763	$ -	$ 40,030,137	$ 43,588,018

Schedule 6

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET- CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	2,187,530	-	2,187,530
Other Local Revenues	525,000	1,255,000	-	1,130,000	2,910,000
Total Revenues	525,000	1,255,000	2,187,530	1,130,000	5,097,530
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,523,250	-	-	-	1,523,250
Employee Benefits	767,923	-	-	-	767,923
Book and Supplies	2,257,206	-	-	-	2,257,206
Services and Other Operating Expenditures	4,728,038	40,000	70,000	168,401	5,006,439
Capital Outlay	82,628,388	1,100,000	-	961,599	84,689,987
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	91,904,805	1,140,000	70,000	1,130,000	94,244,805
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(91,379,805)	115,000	2,117,530	-	(89,147,275)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(91,379,805)	115,000	2,117,530	-	(89,147,275)
BEGINNING FUND BALANCE JULY 1, 2018	113,762,055	7,815,515	5,250,415	1,024,620	127,852,606
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	113,762,055	7,815,515	5,250,415	1,024,620	127,852,606
ENDING FUND BALANCE JUNE 30, 2019	$ 22,382,250	$ 7,930,515	$ 7,367,945	$ 1,024,620	$ 38,705,331

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ESTIMATED ACTUALS- OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	$ -
Federal Revenues	3,200,068	-	-	-	-	3,200,068
Other State Revenues	330,060	-	-	-	-	330,060
Other Local Revenues	77,340,321	-	-	2,552,117	19,330,104	99,222,542
Total Revenues	80,870,449	-	-	2,552,117	19,330,104	102,752,670
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	173,902	-	173,902
Employee Benefits	-	-	-	90,060	-	90,060
Book and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,488,841	19,330,104	21,818,945
Capital Outlay	-	-	-	-	-	-
Other Outgo	79,079,524	-	-	-	-	79,079,524
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	79,079,524	-	-	2,756,403	19,330,104	101,166,031
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	1,790,925	-	-	(204,286)	-	1,586,639
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,790,925	-	-	(204,286)	-	1,586,639
BEGINNING FUND BALANCE JULY 1, 2018	80,597,905	940,112	-	1,673,528	23,350,656	106,562,202
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	80,597,905	940,112	-	1,673,528	23,350,656	106,562,202
ENDING FUND BALANCE JUNE 30, 2019	$ 82,388,830	$ 940,112	$ -	$ 1,469,242	$ 23,350,656	$ 108,148,841

Section 3

2018-2019 BUDGET
STATE FORMS

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		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
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	G	G
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	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	266,413,767.00	0.00	266,413,767.00	280,700,020.00	0.00	280,700,020.00	5.4%
2) Federal Revenue		8100-8299	0.00	23,702,890.00	23,702,890.00	0.00	19,829,951.00	19,829,951.00	-16.3%
3) Other State Revenue		8300-8599	9,580,378.00	34,632,696.00	44,213,074.00	13,193,077.00	28,347,064.00	41,540,141.00	-6.0%
4) Other Local Revenue		8600-8799	1,739,467.00	17,276,572.00	19,016,039.00	1,733,836.00	16,600,167.00	18,334,003.00	-3.6%
5) TOTAL, REVENUES			277,733,612.00	75,612,158.00	353,345,770.00	295,626,933.00	64,777,182.00	360,404,115.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	95,919,776.00	38,750,120.00	134,669,896.00	103,658,432.00	39,137,777.00	142,796,209.00	6.0%
2) Classified Salaries		2000-2999	31,676,135.00	22,488,607.00	54,164,742.00	32,746,234.00	24,379,429.00	57,125,663.00	5.5%
3) Employee Benefits		3000-3999	58,610,939.00	24,467,204.00	83,078,143.00	64,702,247.00	29,112,203.00	93,814,450.00	12.9%
4) Books and Supplies		4000-4999	5,109,347.00	13,545,775.64	18,655,122.64	4,917,061.00	7,693,362.00	12,610,423.00	-32.4%
5) Services and Other Operating Expenditures		5000-5999	36,469,858.00	34,343,387.36	70,813,245.36	28,427,531.00	21,477,299.00	49,904,830.00	-29.5%
6) Capital Outlay		6000-6999	844,959.00	6,935,218.00	7,780,177.00	243,443.00	2,458,445.00	2,701,888.00	-65.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,250,202.00	727,297.00	1,977,499.00	1,367,463.00	1,219,901.00	2,587,364.00	30.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,118,732.00)	2,113,436.00	(1,005,296.00)	(2,284,873.00)	1,206,270.00	(1,078,603.00)	7.3%
9) TOTAL, EXPENDITURES			226,762,484.00	143,371,045.00	370,133,529.00	233,777,538.00	126,684,686.00	360,462,224.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,971,128.00	(67,758,887.00)	(16,787,759.00)	61,849,395.00	(61,907,504.00)	(58,109.00)	-99.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,100,742.00	0.00	26,100,742.00	0.00	0.00	0.00	-100.0%
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	(55,054,523.00)	55,054,523.00	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,155,265.00)	55,054,523.00	(26,100,742.00)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,184,137.00)	(12,704,364.00)	(42,888,501.00)	3,540,186.00	(3,598,295.00)	(58,109.00)	-99.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
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)			49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
2) Ending Balance, June 30 (E + F1e)			19,020,544.69	10,558,752.76	29,579,297.45	22,560,730.69	6,960,457.76	29,521,188.45	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,558,752.76	10,558,752.76	0.00	6,960,457.76	6,960,457.76	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	424,715.00	0.00	424,715.00	424,715.00	0.00	424,715.00	0.0%
Attendance Audit Finalized (Middle Coll	0000	9780				*424,715.00*		*424,715.00*	
Attendance Audit (Middle College High)	0000	9780	*424,715.00*		*424,715.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	18,295,829.69	0.00	18,295,829.69	21,836,015.69	0.00	21,836,015.69	19.3%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	155,836,950.00	0.00	155,836,950.00	170,799,192.00	0.00	170,799,192.00	9.6%
Education Protection Account State Aid - Current Year		8012	34,135,919.00	0.00	34,135,919.00	34,537,813.00	0.00	34,537,813.00	1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	606,539.00	0.00	606,539.00	606,539.00	0.00	606,539.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,732.00	0.00	3,732.00	3,732.00	0.00	3,732.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	65,659,508.00	0.00	65,659,508.00	65,659,508.00	0.00	65,659,508.00	0.0%
Unsecured Roll Taxes		8042	2,495,616.00	0.00	2,495,616.00	2,495,616.00	0.00	2,495,616.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,502,497.00	0.00	3,502,497.00	3,502,497.00	0.00	3,502,497.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,156,483.00	0.00	13,156,483.00	13,156,483.00	0.00	13,156,483.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,502,749.00	0.00	4,502,749.00	4,502,749.00	0.00	4,502,749.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			279,899,993.00	0.00	279,899,993.00	295,264,129.00	0.00	295,264,129.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,486,226.00)	0.00	(13,486,226.00)	(14,564,109.00)	0.00	(14,564,109.00)	8.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			266,413,767.00	0.00	266,413,767.00	280,700,020.00	0.00	280,700,020.00	5.4%
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	5,445,995.00	5,445,995.00	0.00	6,251,007.00	6,251,007.00	14.8%
Special Education Discretionary Grants		8182	0.00	1,554,752.00	1,554,752.00	0.00	749,157.00	749,157.00	-51.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		11,234,547.00	11,234,547.00		8,142,124.00	8,142,124.00	-27.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,725,987.00	1,725,987.00		1,014,828.00	1,014,828.00	-41.2%
Title III, Part A, Immigrant Education Program	4201	8290		242,824.00	242,824.00		142,854.00	142,854.00	-41.2%

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		1,904,434.00	1,904,434.00		1,912,637.00	1,912,637.00	0.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		240,919.00	240,919.00		197,860.00	197,860.00	-17.9%
Career and Technical Education	3500-3599	8290		245,435.00	245,435.00		220,891.00	220,891.00	-10.0%
All Other Federal Revenue	All Other	8290	0.00	1,107,997.00	1,107,997.00	0.00	1,198,593.00	1,198,593.00	8.2%
TOTAL, FEDERAL REVENUE			0.00	23,702,890.00	23,702,890.00	0.00	19,829,951.00	19,829,951.00	-16.3%
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		17,301,964.00	17,301,964.00		17,374,493.00	17,374,493.00	0.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,634,642.00	0.00	5,634,642.00	8,993,226.00	0.00	8,993,226.00	59.6%
Lottery - Unrestricted and Instructional Materials		8560	3,945,736.00	1,297,228.00	5,242,964.00	3,959,384.00	1,301,715.00	5,261,099.00	0.3%
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		3,711,261.00	3,711,261.00		3,711,261.00	3,711,261.00	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		3,320,331.00	3,320,331.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		3,603,847.00	3,603,847.00		1,548,096.00	1,548,096.00	-57.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	5,398,065.00	5,398,065.00	240,467.00	4,411,499.00	4,651,966.00	-13.8%
TOTAL, OTHER STATE REVENUE			9,580,378.00	34,632,696.00	44,213,074.00	13,193,077.00	28,347,064.00	41,540,141.00	-6.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	9,751,593.00	9,751,593.00	0.00	9,718,500.00	9,718,500.00	-0.3%
Other		8622	0.00	5,550,000.00	5,550,000.00	0.00	5,616,576.00	5,616,576.00	1.2%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	430,922.00	33,812.00	464,734.00	433,836.00	0.00	433,836.00	-6.6%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	199,769.00	199,769.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	25,498.00	25,498.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,208,545.00	1,715,900.00	2,924,445.00	1,200,000.00	1,265,091.00	2,465,091.00	-15.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,739,467.00	17,276,572.00	19,016,039.00	1,733,836.00	16,600,167.00	18,334,003.00	-3.6%
TOTAL, REVENUES			277,733,612.00	75,612,158.00	353,345,770.00	295,626,933.00	64,777,182.00	360,404,115.00	2.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,371,143.00	26,347,275.00	104,718,418.00	86,226,445.00	26,356,392.00	112,582,837.00	7.5%
Certificated Pupil Support Salaries		1200	3,200,799.00	6,223,812.00	9,424,611.00	3,052,673.00	6,502,160.00	9,554,833.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,994,267.00	2,854,987.00	14,849,254.00	12,149,741.00	2,562,075.00	14,711,816.00	-0.9%
Other Certificated Salaries		1900	2,353,567.00	3,324,046.00	5,677,613.00	2,229,573.00	3,717,150.00	5,946,723.00	4.7%
TOTAL, CERTIFICATED SALARIES			95,919,776.00	38,750,120.00	134,669,896.00	103,658,432.00	39,137,777.00	142,796,209.00	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,259,543.00	12,053,245.00	14,312,788.00	2,552,812.00	13,144,569.00	15,697,381.00	9.7%
Classified Support Salaries		2200	10,246,267.00	5,766,213.00	16,012,480.00	10,480,494.00	7,002,648.00	17,483,142.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	3,532,072.00	640,738.00	4,172,810.00	3,435,161.00	705,671.00	4,140,832.00	-0.8%
Clerical, Technical and Office Salaries		2400	12,699,327.00	2,293,013.00	14,992,340.00	13,601,698.00	2,296,951.00	15,898,649.00	6.0%
Other Classified Salaries		2900	2,938,926.00	1,735,398.00	4,674,324.00	2,676,069.00	1,229,590.00	3,905,659.00	-16.4%
TOTAL, CLASSIFIED SALARIES			31,676,135.00	22,488,607.00	54,164,742.00	32,746,234.00	24,379,429.00	57,125,663.00	5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,595,592.00	4,810,364.00	18,405,956.00	16,758,229.00	5,788,361.00	22,546,590.00	22.5%
PERS		3201-3202	5,028,521.00	3,553,926.00	8,582,447.00	5,971,011.00	4,603,101.00	10,574,112.00	23.2%
OASDI/Medicare/Alternative		3301-3302	3,726,113.00	2,296,787.00	6,022,900.00	4,012,535.00	2,465,079.00	6,477,614.00	7.5%
Health and Welfare Benefits		3401-3402	18,958,654.00	6,530,628.00	25,489,282.00	20,323,879.00	8,718,103.00	29,041,982.00	13.9%
Unemployment Insurance		3501-3502	64,571.00	33,806.00	98,377.00	68,925.00	31,839.00	100,764.00	2.4%
Workers' Compensation		3601-3602	3,670,159.00	1,842,383.00	5,512,542.00	3,957,524.00	1,819,342.00	5,776,866.00	4.8%
OPEB, Allocated		3701-3702	12,958,433.00	5,135,709.00	18,094,142.00	12,988,402.00	5,399,167.00	18,387,569.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	608,896.00	263,601.00	872,497.00	621,742.00	287,211.00	908,953.00	4.2%
TOTAL, EMPLOYEE BENEFITS			58,610,939.00	24,467,204.00	83,078,143.00	64,702,247.00	29,112,203.00	93,814,450.00	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	810,292.00	2,075,707.00	2,885,999.00	0.00	3,174,259.00	3,174,259.00	10.0%
Books and Other Reference Materials		4200	426,768.00	96,737.00	523,505.00	205,000.00	28,500.00	233,500.00	-55.4%
Materials and Supplies		4300	1,298,992.00	9,808,398.64	11,107,390.64	3,588,261.00	4,215,086.00	7,803,347.00	-29.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	2,573,295.00	1,564,933.00	4,138,228.00	1,123,800.00	275,517.00	1,399,317.00	-66.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,109,347.00	13,545,775.64	18,655,122.64	4,917,061.00	7,693,362.00	12,610,423.00	-32.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,348,019.00	5,319,904.00	7,667,923.00	3,285,097.00	5,128,264.00	8,413,361.00	9.7%
Travel and Conferences		5200	703,222.00	1,364,852.36	2,068,074.36	448,358.00	659,158.00	1,107,516.00	-46.4%
Dues and Memberships		5300	88,476.00	93,737.00	182,213.00	70,200.00	71,500.00	141,700.00	-22.2%
Insurance		5400 - 5450	1,759,828.00	0.00	1,759,828.00	2,000,000.00	0.00	2,000,000.00	13.6%
Operations and Housekeeping Services		5500	5,575,681.00	0.00	5,575,681.00	5,188,160.00	0.00	5,188,160.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	923,028.00	3,332,898.00	4,255,926.00	978,062.00	2,693,152.00	3,671,214.00	-13.7%
Transfers of Direct Costs		5710	(18,132.00)	18,132.00	0.00	(4,700,000.00)	4,700,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	237,375.00	102,141.00	339,516.00	77,991.00	10,692.00	88,683.00	-73.9%
Professional/Consulting Services and Operating Expenditures		5800	23,143,565.00	24,091,851.00	47,235,416.00	19,476,589.00	8,169,233.00	27,645,822.00	-41.5%
Communications		5900	1,708,796.00	19,872.00	1,728,668.00	1,603,074.00	45,300.00	1,648,374.00	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,469,858.00	34,343,387.36	70,813,245.36	28,427,531.00	21,477,299.00	49,904,830.00	-29.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	358,841.00	358,841.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	523,721.00	5,461,775.00	5,985,496.00	0.00	2,323,445.00	2,323,445.00	-61.2%
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	321,238.00	1,114,602.00	1,435,840.00	243,443.00	135,000.00	378,443.00	-73.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			844,959.00	6,935,218.00	7,780,177.00	243,443.00	2,458,445.00	2,701,888.00	-65.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	65,000.00	0.00	65,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	2,000.00	2,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	725,297.00	725,297.00	0.00	1,219,901.00	1,219,901.00	68.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	435,202.00	0.00	435,202.00	397,463.00	0.00	397,463.00	-8.7%
Other Debt Service - Principal		7439	750,000.00	0.00	750,000.00	970,000.00	0.00	970,000.00	29.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,250,202.00	727,297.00	1,977,499.00	1,367,463.00	1,219,901.00	2,587,364.00	30.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,113,436.00)	2,113,436.00	0.00	(1,206,270.00)	1,206,270.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,005,296.00)	0.00	(1,005,296.00)	(1,078,603.00)	0.00	(1,078,603.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,118,732.00)	2,113,436.00	(1,005,296.00)	(2,284,873.00)	1,206,270.00	(1,078,603.00)	7.3%
TOTAL, EXPENDITURES			226,762,484.00	143,371,045.00	370,133,529.00	233,777,538.00	126,684,686.00	360,462,224.00	-2.6%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	26,100,742.00	0.00	26,100,742.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,100,742.00	0.00	26,100,742.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(55,054,523.00)	55,054,523.00	0.00	(58,309,209.00)	58,309,209.00	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			(55,054,523.00)	55,054,523.00	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(81,155,265.00)	55,054,523.00	(26,100,742.00)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	266,413,767.00	0.00	266,413,767.00	280,700,020.00	0.00	280,700,020.00	5.4%
2) Federal Revenue		8100-8299	0.00	23,702,890.00	23,702,890.00	0.00	19,829,951.00	19,829,951.00	-16.3%
3) Other State Revenue		8300-8599	9,580,378.00	34,632,696.00	44,213,074.00	13,193,077.00	28,347,064.00	41,540,141.00	-6.0%
4) Other Local Revenue		8600-8799	1,739,467.00	17,276,572.00	19,016,039.00	1,733,836.00	16,600,167.00	18,334,003.00	-3.6%
5) TOTAL, REVENUES			277,733,612.00	75,612,158.00	353,345,770.00	295,626,933.00	64,777,182.00	360,404,115.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		121,357,541.04	66,856,602.00	188,214,143.04	133,387,894.00	66,004,572.00	199,392,466.00	5.9%
2) Instruction - Related Services	2000-2999		37,243,163.96	21,527,918.00	58,771,081.96	37,266,722.00	16,285,729.00	53,552,451.00	-8.9%
3) Pupil Services	3000-3999		18,302,446.00	22,241,665.00	40,544,111.00	17,698,604.00	18,315,556.00	36,014,160.00	-11.2%
4) Ancillary Services	4000-4999		1,001,825.00	5,331,815.00	6,333,640.00	812,200.00	4,903,285.00	5,715,485.00	-9.8%
5) Community Services	5000-5999		147,594.00	177,904.00	325,498.00	36,000.00	139,920.00	175,920.00	-46.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		26,147,481.00	3,109,387.00	29,256,868.00	23,583,778.00	1,293,726.00	24,877,504.00	-15.0%
8) Plant Services	8000-8999		21,312,231.00	23,398,457.00	44,710,688.00	19,624,877.00	18,521,997.00	38,146,874.00	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,250,202.00	727,297.00	1,977,499.00	1,367,463.00	1,219,901.00	2,587,364.00	30.8%
10) TOTAL, EXPENDITURES			226,762,484.00	143,371,045.00	370,133,529.00	233,777,538.00	126,684,686.00	360,462,224.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,971,128.00	(67,758,887.00)	(16,787,759.00)	61,849,395.00	(61,907,504.00)	(58,109.00)	-99.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,100,742.00	0.00	26,100,742.00	0.00	0.00	0.00	-100.0%
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	(55,054,523.00)	55,054,523.00	0.00	(58,309,209.00)	58,309,209.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,155,265.00)	55,054,523.00	(26,100,742.00)	(58,309,209.00)	58,309,209.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,184,137.00)	(12,704,364.00)	(42,888,501.00)	3,540,186.00	(3,598,295.00)	(58,109.00)	-99.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
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)			49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,204,681.69	23,263,116.76	72,467,798.45	19,020,544.69	10,558,752.76	29,579,297.45	-59.2%
2) Ending Balance, June 30 (E + F1e)			19,020,544.69	10,558,752.76	29,579,297.45	22,560,730.69	6,960,457.76	29,521,188.45	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,558,752.76	10,558,752.76	0.00	6,960,457.76	6,960,457.76	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	424,715.00	0.00	424,715.00	424,715.00	0.00	424,715.00	0.0%
Attendance Audit Finalized (Middle Coll	0000	9780				*424,715.00*		*424,715.00*	
Attendance Audit (Middle College High)	0000	9780	*424,715.00*		*424,715.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	18,295,829.69	0.00	18,295,829.69	21,836,015.69	0.00	21,836,015.69	19.3%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.04	0.04
5640	Medi-Cal Billing Option	1,321,361.72	1,321,361.72
6230	California Clean Energy Jobs Act	1,607,822.47	241,789.47
6264	Educator Effectiveness (15-16)	0.75	0.75
6300	Lottery: Instructional Materials	2,370,287.55	672,002.55
6500	Special Education	78,073.18	78,073.18
6512	Special Ed: Mental Health Services	0.66	3,694.66
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,377,015.39	1,377,015.39
9010	Other Restricted Local	3,804,191.00	3,266,520.00
Total, Restricted Balance		10,558,752.76	6,960,457.76

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	268,632.00	268,632.00	0.0%
3) Other State Revenue		8300-8599	2,766,170.00	3,053,907.00	10.4%
4) Other Local Revenue		8600-8799	331,661.00	344,616.00	3.9%
5) TOTAL, REVENUES			3,366,463.00	3,667,155.00	8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,811,069.00	1,431,948.00	-20.9%
2) Classified Salaries		2000-2999	682,343.00	879,511.00	28.9%
3) Employee Benefits		3000-3999	750,335.00	825,080.00	10.0%
4) Books and Supplies		4000-4999	149,479.00	189,428.00	26.7%
5) Services and Other Operating Expenditures		5000-5999	280,214.00	183,249.00	-34.6%
6) Capital Outlay		6000-6999	10,636.00	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	258,403.00	157,939.00	-38.9%
9) TOTAL, EXPENDITURES			3,942,479.00	3,667,155.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(576,016.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(576,016.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,120.56	955,104.56	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,120.56	955,104.56	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,120.56	955,104.56	-37.6%
2) Ending Balance, June 30 (E + F1e)			955,104.56	955,104.56	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	51,589.57	51,589.57	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	903,515.06	903,515.06	0.0%
Unassigned/Unappropriated	0000	9780		*903,515.06*	
Unassigned/Unappropriated	0000	9780	*903,515.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.07)	(0.07)	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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	268,632.00	268,632.00	0.0%
TOTAL, FEDERAL REVENUE			268,632.00	268,632.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,766,170.00	3,053,907.00	10.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,766,170.00	3,053,907.00	10.4%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	234,786.00	262,811.00	11.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	96,875.00	81,805.00	-15.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			331,661.00	344,616.00	3.9%
TOTAL, REVENUES			3,366,463.00	3,667,155.00	8.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,590,242.00	1,111,629.00	-30.1%
Certificated Pupil Support Salaries		1200	29,067.00	80,279.00	176.2%
Certificated Supervisors' and Administrators' Salaries		1300	155,158.00	119,781.00	-22.8%
Other Certificated Salaries		1900	36,602.00	120,259.00	228.6%
TOTAL, CERTIFICATED SALARIES			1,811,069.00	1,431,948.00	-20.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	100,000.00	144,441.00	44.4%
Classified Support Salaries		2200	155,418.00	114,352.00	-26.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	298,757.00	363,768.00	21.8%
Other Classified Salaries		2900	128,168.00	256,950.00	100.5%
TOTAL, CLASSIFIED SALARIES			682,343.00	879,511.00	28.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	262,840.00	233,120.00	-11.3%
PERS		3201-3202	79,680.00	159,842.00	100.6%
OASDI/Medicare/Alternative		3301-3302	83,627.00	88,323.00	5.6%
Health and Welfare Benefits		3401-3402	157,918.00	185,195.00	17.3%
Unemployment Insurance		3501-3502	1,435.00	1,156.00	-19.4%
Workers' Compensation		3601-3602	81,969.00	66,244.00	-19.2%
OPEB, Allocated		3701-3702	79,206.00	87,600.00	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,660.00	3,600.00	-1.6%
TOTAL, EMPLOYEE BENEFITS			750,335.00	825,080.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	700.00	0.00	-100.0%
Materials and Supplies		4300	148,779.00	189,428.00	27.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			149,479.00	189,428.00	26.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,445.00	7,000.00	-83.9%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	15,912.00	35,500.00	123.1%
Operations and Housekeeping Services		5500	63,596.00	46,500.00	-26.9%
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	273.00	500.00	83.2%
Professional/Consulting Services and Operating Expenditures		5800	116,223.00	66,249.00	-43.0%
Communications		5900	40,515.00	27,500.00	-32.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			280,214.00	183,249.00	-34.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,636.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,636.00	0.00	-100.0%
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	258,403.00	157,939.00	-38.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,403.00	157,939.00	-38.9%
TOTAL, EXPENDITURES			3,942,479.00	3,667,155.00	-7.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	268,632.00	268,632.00	0.0%
3) Other State Revenue		8300-8599	2,766,170.00	3,053,907.00	10.4%
4) Other Local Revenue		8600-8799	331,661.00	344,616.00	3.9%
5) TOTAL, REVENUES			3,366,463.00	3,667,155.00	8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,294,032.00	1,753,854.00	-23.5%
2) Instruction - Related Services	2000-2999		1,034,322.00	1,374,475.00	32.9%
3) Pupil Services	3000-3999		43,949.00	120,795.00	174.9%
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		258,403.00	157,939.00	-38.9%
8) Plant Services	8000-8999		311,773.00	260,092.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,942,479.00	3,667,155.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(576,016.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(576,016.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,120.56	955,104.56	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,120.56	955,104.56	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,120.56	955,104.56	-37.6%
2) Ending Balance, June 30 (E + F1e)			955,104.56	955,104.56	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	51,589.57	51,589.57	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	903,515.06	903,515.06	0.0%
Unassigned/Unappropriated	0000	9780		*903,515.06*	
Unassigned/Unappropriated	0000	9780	*903,515.06*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.07)	(0.07)	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3913	Adult Education: Adult Secondary Education	0.01	0.01
9010	Other Restricted Local	51,589.56	51,589.56
Total, Restricted Balance		51,589.57	51,589.57

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	400,000.00	400,000.00	0.0%
3) Other State Revenue		8300-8599	3,781,960.00	3,700,615.00	-2.2%
4) Other Local Revenue		8600-8799	35,138.00	35,000.00	-0.4%
5) TOTAL, REVENUES			4,217,098.00	4,135,615.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,409,037.00	1,236,070.00	-12.3%
2) Classified Salaries		2000-2999	988,372.00	1,296,076.00	31.1%
3) Employee Benefits		3000-3999	961,096.00	1,047,540.00	9.0%
4) Books and Supplies		4000-4999	753,634.00	419,882.00	-44.3%
5) Services and Other Operating Expenditures		5000-5999	104,959.00	10,000.00	-90.5%
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	0.00	126,047.00	New
9) TOTAL, EXPENDITURES			4,217,098.00	4,135,615.00	-1.9%
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	13.45	13.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.45	13.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.45	13.45	0.0%
2) Ending Balance, June 30 (E + F1e)			13.45	13.45	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	13.45	13.45	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	400,000.00	400,000.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	400,000.00	0.0%
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	3,700,615.00	3,700,615.00	0.0%
All Other State Revenue	All Other	8590	81,345.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,781,960.00	3,700,615.00	-2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	35,138.00	35,000.00	-0.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,138.00	35,000.00	-0.4%
TOTAL, REVENUES			4,217,098.00	4,135,615.00	-1.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,260,789.00	1,064,915.00	-15.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,941.00	87,199.00	0.3%
Other Certificated Salaries		1900	61,307.00	83,956.00	36.9%
TOTAL, CERTIFICATED SALARIES			1,409,037.00	1,236,070.00	-12.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	733,681.00	853,848.00	16.4%
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	210,915.00	193,548.00	-8.2%
Other Classified Salaries		2900	43,776.00	248,680.00	468.1%
TOTAL, CLASSIFIED SALARIES			988,372.00	1,296,076.00	31.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	201,614.00	201,380.00	-0.1%
PERS		3201-3202	136,614.00	229,553.00	68.0%
OASDI/Medicare/Alternative		3301-3302	94,252.00	114,961.00	22.0%
Health and Welfare Benefits		3401-3402	263,693.00	247,644.00	-6.1%
Unemployment Insurance		3501-3502	1,210.00	1,246.00	3.0%
Workers' Compensation		3601-3602	68,814.00	71,646.00	4.1%
OPEB, Allocated		3701-3702	187,099.00	173,010.00	-7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,800.00	8,100.00	3.8%
TOTAL, EMPLOYEE BENEFITS			961,096.00	1,047,540.00	9.0%
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	753,634.00	419,882.00	-44.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			753,634.00	419,882.00	-44.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,065.00	0.00	-100.0%
Dues and Memberships		5300	1,400.00	0.00	-100.0%
Insurance		5400-5450	28,764.00	0.00	-100.0%
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	6,434.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	38,296.00	10,000.00	-73.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,959.00	10,000.00	-90.5%
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)					
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	0.00	126,047.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	126,047.00	New
TOTAL, EXPENDITURES			4,217,098.00	4,135,615.00	-1.9%

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	400,000.00	400,000.00	0.0%
3) Other State Revenue		8300-8599	3,781,960.00	3,700,615.00	-2.2%
4) Other Local Revenue		8600-8799	35,138.00	35,000.00	-0.4%
5) TOTAL, REVENUES			4,217,098.00	4,135,615.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,539,443.00	3,118,443.00	-11.9%
2) Instruction - Related Services	2000-2999		611,718.00	812,448.00	32.8%
3) Pupil Services	3000-3999		56,937.00	78,677.00	38.2%
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	126,047.00	New
8) Plant Services	8000-8999		9,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,217,098.00	4,135,615.00	-1.9%
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	13.45	13.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.45	13.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.45	13.45	0.0%
2) Ending Balance, June 30 (E + F1e)			13.45	13.45	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	13.45	13.45	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 Estimated Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	13.45	13.45
Total, Restricted Balance		13.45	13.45

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	13,341,656.00	13,817,665.00	3.6%
3) Other State Revenue		8300-8599	926,172.00	951,313.00	2.7%
4) Other Local Revenue		8600-8799	985,720.00	1,277,495.00	29.6%
5) TOTAL, REVENUES			15,253,548.00	16,046,473.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,039,265.00	5,922,338.00	-1.9%
3) Employee Benefits		3000-3999	2,814,838.00	3,064,670.00	8.9%
4) Books and Supplies		4000-4999	5,149,745.00	5,570,289.00	8.2%
5) Services and Other Operating Expenditures		5000-5999	370,227.00	445,559.00	20.3%
6) Capital Outlay		6000-6999	60,000.00	250,000.00	316.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	746,893.00	794,617.00	6.4%
9) TOTAL, EXPENDITURES			15,180,968.00	16,047,473.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,580.00	(1,000.00)	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			72,580.00	(1,000.00)	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,531,182.80	2,603,762.80	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,531,182.80	2,603,762.80	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,531,182.80	2,603,762.80	2.9%
2) Ending Balance, June 30 (E + F1e)			2,603,762.80	2,602,762.80	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	2,576,860.45	2,575,860.45	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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780		*26,902.35*	
Unassigned/Unappropriated	0000	9780	*26,902.35*		
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	10,976,656.00	10,872,885.00	-0.9%
Donated Food Commodities		8221	2,365,000.00	2,844,780.00	20.3%
All Other Federal Revenue		8290	0.00	100,000.00	New
TOTAL, FEDERAL REVENUE			13,341,656.00	13,817,665.00	3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	926,172.00	951,313.00	2.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			926,172.00	951,313.00	2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	900,000.00	1,267,295.00	40.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	5,000.00	400.0%
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	84,720.00	5,200.00	-93.9%
TOTAL, OTHER LOCAL REVENUE			985,720.00	1,277,495.00	29.6%
TOTAL, REVENUES			15,253,548.00	16,046,473.00	5.2%

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	5,497,842.00	5,333,762.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	220,465.00	306,878.00	39.2%
Clerical, Technical and Office Salaries		2400	320,958.00	281,698.00	-12.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,039,265.00	5,922,338.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	885,223.00	1,080,305.00	22.0%
OASDI/Medicare/Alternative		3301-3302	470,479.00	456,590.00	-3.0%
Health and Welfare Benefits		3401-3402	747,648.00	804,127.00	7.6%
Unemployment Insurance		3501-3502	3,076.00	2,975.00	-3.3%
Workers' Compensation		3601-3602	179,619.00	170,773.00	-4.9%
OPEB, Allocated		3701-3702	478,393.00	503,700.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,400.00	46,200.00	-8.3%
TOTAL, EMPLOYEE BENEFITS			2,814,838.00	3,064,670.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	369,773.00	243,000.00	-34.3%
Noncapitalized Equipment		4400	45,000.00	20,000.00	-55.6%
Food		4700	4,734,972.00	5,307,289.00	12.1%
TOTAL, BOOKS AND SUPPLIES			5,149,745.00	5,570,289.00	8.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,200.00	22,501.00	-45.4%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	80,000.00	78,000.00	-2.5%
Operations and Housekeeping Services		5500	181,000.00	197,000.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	279,000.00	180,000.00	-35.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(351,223.00)	(90,183.00)	-74.3%
Professional/Consulting Services and Operating Expenditures		5800	140,000.00	57,791.00	-58.7%
Communications		5900	100.00	300.00	200.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,227.00	445,559.00	20.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	60,000.00	250,000.00	316.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	250,000.00	316.7%
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	746,893.00	794,617.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			746,893.00	794,617.00	6.4%
TOTAL, EXPENDITURES			15,180,968.00	16,047,473.00	5.7%

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	13,341,656.00	13,817,665.00	3.6%
3) Other State Revenue		8300-8599	926,172.00	951,313.00	2.7%
4) Other Local Revenue		8600-8799	985,720.00	1,277,495.00	29.6%
5) TOTAL, REVENUES			15,253,548.00	16,046,473.00	5.2%
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		14,253,075.00	15,055,856.00	5.6%
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		746,893.00	794,617.00	6.4%
8) Plant Services	8000-8999		181,000.00	197,000.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,180,968.00	16,047,473.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,580.00	(1,000.00)	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			72,580.00	(1,000.00)	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,531,182.80	2,603,762.80	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,531,182.80	2,603,762.80	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,531,182.80	2,603,762.80	2.9%
2) Ending Balance, June 30 (E + F1e)			2,603,762.80	2,602,762.80	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	2,576,860.45	2,575,860.45	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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780		*26,902.35*	
Unassigned/Unappropriated	0000	9780	*26,902.35*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	712,662.79	711,662.79
5330	Child Nutrition: Summer Food Service Program Operations	1,848,402.34	1,848,402.34
9010	Other Restricted Local	15,795.32	15,795.32
Total, Restricted Balance		2,576,860.45	2,575,860.45

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,100,742.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,100,742.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,100,742.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,929,395.40	40,030,137.40	187.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,929,395.40	40,030,137.40	187.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,929,395.40	40,030,137.40	187.4%
2) Ending Balance, June 30 (E + F1e)			40,030,137.40	40,030,137.40	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	7,000,000.00	7,000,000.00	0.0%
Tech Replacement (Board Approved)	0000	9760		*7,000,000.00*	
Tech Replacement (Board Approved)	0000	9760	*7,000,000.00*		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	33,030,137.40	33,030,137.40	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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	26,100,742.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,100,742.00	0.00	-100.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,100,742.00	0.00	-100.0%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,100,742.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,100,742.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,100,742.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,929,395.40	40,030,137.40	187.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,929,395.40	40,030,137.40	187.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,929,395.40	40,030,137.40	187.4%
2) Ending Balance, June 30 (E + F1e)			40,030,137.40	40,030,137.40	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	7,000,000.00	7,000,000.00	0.0%
Tech Replacement (Board Approved)	0000	9760		*7,000,000.00*	
Tech Replacement (Board Approved)	0000	9760	*7,000,000.00*		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	33,030,137.40	33,030,137.40	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,049.00	525,000.00	-12.5%
5) TOTAL, REVENUES			600,049.00	525,000.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,341,139.00	1,523,250.00	13.6%
3) Employee Benefits		3000-3999	685,909.00	767,923.00	12.0%
4) Books and Supplies		4000-4999	40,902.00	2,257,206.00	5418.6%
5) Services and Other Operating Expenditures		5000-5999	7,430,272.00	4,728,038.00	-36.4%
6) Capital Outlay		6000-6999	81,762,647.00	82,628,388.00	1.1%
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			91,260,869.00	91,904,805.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,660,820.00)	(91,379,805.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,859,398.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			131,859,398.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,198,578.00	(91,379,805.00)	-321.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,563,477.37	113,762,055.37	56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,563,477.37	113,762,055.37	56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,563,477.37	113,762,055.37	56.8%
2) Ending Balance, June 30 (E + F1e)			113,762,055.37	22,382,250.37	-80.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,762,055.37	22,382,250.37	-80.3%
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	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	575,000.00	525,000.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,049.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,049.00	525,000.00	-12.5%
TOTAL, REVENUES			600,049.00	525,000.00	-12.5%

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	870,694.00	1,092,439.00	25.5%
Clerical, Technical and Office Salaries		2400	470,445.00	430,811.00	-8.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,341,139.00	1,523,250.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,108.00	New
PERS		3201-3202	216,913.00	274,119.00	26.4%
OASDI/Medicare/Alternative		3301-3302	104,810.00	116,133.00	10.8%
Health and Welfare Benefits		3401-3402	193,407.00	215,573.00	11.5%
Unemployment Insurance		3501-3502	830.00	766.00	-7.7%
Workers' Compensation		3601-3602	40,419.00	43,879.00	8.6%
OPEB, Allocated		3701-3702	116,930.00	104,025.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,600.00	10,320.00	-18.1%
TOTAL, EMPLOYEE BENEFITS			685,909.00	767,923.00	12.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,192.00	984,618.00	2866.4%
Noncapitalized Equipment		4400	7,710.00	1,272,588.00	16405.7%
TOTAL, BOOKS AND SUPPLIES			40,902.00	2,257,206.00	5418.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	226,383.00	6,000.00	-97.3%
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	1,603,264.00	1,673,581.00	4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	1,000.00	-80.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,594,600.00	3,047,457.00	-45.5%
Communications		5900	1,025.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,430,272.00	4,728,038.00	-36.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	500,500.00	1,812,103.00	262.1%
Buildings and Improvements of Buildings		6200	79,326,743.00	80,706,569.00	1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,935,404.00	109,716.00	-94.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,762,647.00	82,628,388.00	1.1%
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			91,260,869.00	91,904,805.00	0.7%

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	6,859,398.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,859,398.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	125,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			125,000,000.00	0.00	-100.0%
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)			131,859,398.00	0.00	-100.0%

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	600,049.00	525,000.00	-12.5%
5) TOTAL, REVENUES			600,049.00	525,000.00	-12.5%
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		90,835,803.00	91,904,805.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	425,066.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			91,260,869.00	91,904,805.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,660,820.00)	(91,379,805.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,859,398.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			131,859,398.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,198,578.00	(91,379,805.00)	-321.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,563,477.37	113,762,055.37	56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,563,477.37	113,762,055.37	56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,563,477.37	113,762,055.37	56.8%
2) Ending Balance, June 30 (E + F1e)			113,762,055.37	22,382,250.37	-80.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,762,055.37	22,382,250.37	-80.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	113,762,055.37	22,382,250.37
Total, Restricted Balance		113,762,055.37	22,382,250.37

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	3,201,000.00	1,255,000.00	-60.8%
5) TOTAL, REVENUES			3,201,000.00	1,255,000.00	-60.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,380.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	248,576.00	40,000.00	-83.9%
6) Capital Outlay		6000-6999	1,908,333.00	1,100,000.00	-42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,162,289.00	1,140,000.00	-47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,038,711.00	115,000.00	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,038,711.00	115,000.00	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,776,804.28	7,815,515.28	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,776,804.28	7,815,515.28	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,776,804.28	7,815,515.28	15.3%
2) Ending Balance, June 30 (E + F1e)			7,815,515.28	7,930,515.28	1.5%
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	7,815,515.28	7,930,515.28	1.5%
Unassigned/Unappropriated	0000	9780		*7,930,515.28*	
Unassigned/Unappropriated	0000	9780	*7,815,515.28*		
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
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	51,000.00	55,000.00	7.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,150,000.00	1,200,000.00	-61.9%
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			3,201,000.00	1,255,000.00	-60.8%
TOTAL, REVENUES			3,201,000.00	1,255,000.00	-60.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,380.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,380.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,076.00	40,000.00	-56.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,576.00	40,000.00	-83.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	118,142.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,785,291.00	1,100,000.00	-38.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,900.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,908,333.00	1,100,000.00	-42.4%
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			2,162,289.00	1,140,000.00	-47.3%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,201,000.00	1,255,000.00	-60.8%
5) TOTAL, REVENUES			3,201,000.00	1,255,000.00	-60.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,162,289.00	1,140,000.00	-47.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,162,289.00	1,140,000.00	-47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,038,711.00	115,000.00	-88.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,038,711.00	115,000.00	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,776,804.28	7,815,515.28	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,776,804.28	7,815,515.28	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,776,804.28	7,815,515.28	15.3%
2) Ending Balance, June 30 (E + F1e)			7,815,515.28	7,930,515.28	1.5%
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	7,815,515.28	7,930,515.28	1.5%
Unassigned/Unappropriated	0000	9780		*7,930,515.28*	
Unassigned/Unappropriated	0000	9780	*7,815,515.28*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,460,290.00	2,187,530.00	-76.9%
4) Other Local Revenue		8600-8799	6,860.00	0.00	-100.0%
5) TOTAL, REVENUES			9,467,150.00	2,187,530.00	-76.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,927.00	70,000.00	-29.2%
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			98,927.00	70,000.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,368,223.00	2,117,530.00	-77.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,859,398.00	0.00	-100.0%
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			(6,859,398.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,508,825.00	2,117,530.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,741,590.30	5,250,415.30	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,741,590.30	5,250,415.30	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,741,590.30	5,250,415.30	91.5%
2) Ending Balance, June 30 (E + F1e)			5,250,415.30	7,367,945.30	40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,250,415.30	7,367,945.30	40.3%
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	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	9,460,290.00	2,187,530.00	-76.9%
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			9,460,290.00	2,187,530.00	-76.9%
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	6,860.00	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			6,860.00	0.00	-100.0%
TOTAL, REVENUES			9,467,150.00	2,187,530.00	-76.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,927.00	70,000.00	-29.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,927.00	70,000.00	-29.2%
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					
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			98,927.00	70,000.00	-29.2%

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	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	6,859,398.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,859,398.00	0.00	-100.0%

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)			(6,859,398.00)	0.00	-100.0%

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	9,460,290.00	2,187,530.00	-76.9%
4) Other Local Revenue		8600-8799	6,860.00	0.00	-100.0%
5) TOTAL, REVENUES			9,467,150.00	2,187,530.00	-76.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		98,927.00	70,000.00	-29.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			98,927.00	70,000.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,368,223.00	2,117,530.00	-77.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,859,398.00	0.00	-100.0%
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			(6,859,398.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,508,825.00	2,117,530.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,741,590.30	5,250,415.30	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,741,590.30	5,250,415.30	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,741,590.30	5,250,415.30	91.5%
2) Ending Balance, June 30 (E + F1e)			5,250,415.30	7,367,945.30	40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,250,415.30	7,367,945.30	40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
7710	State School Facilities Projects	5,250,411.92	7,367,941.92
7810	Other Restricted State	3.38	3.38
Total, Restricted Balance		5,250,415.30	7,367,945.30

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	1,411,094.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,207,030.00	1,130,000.00	-6.4%
5) TOTAL, REVENUES			2,618,124.00	1,130,000.00	-56.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,064.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	968,297.00	168,401.00	-82.6%
6) Capital Outlay		6000-6999	3,646,349.00	961,599.00	-73.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,615,710.00	1,130,000.00	-75.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,997,586.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,997,586.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,022,206.45	1,024,620.45	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,022,206.45	1,024,620.45	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,022,206.45	1,024,620.45	-66.1%
2) Ending Balance, June 30 (E + F1e)			1,024,620.45	1,024,620.45	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	89,536.31	89,536.31	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	935,084.14	935,084.14	0.0%
Unassigned/Unappropriated	0000	9780		*935,084.14*	
Unassigned/Unappropriated	0000	9780	*935,084.14*		
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					
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	1,411,094.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,411,094.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,100,000.00	1,100,000.00	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	35,000.00	30,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,030.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,207,030.00	1,130,000.00	-6.4%
TOTAL, REVENUES			2,618,124.00	1,130,000.00	-56.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	1,064.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,064.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	443,627.00	88,099.00	-80.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	524,670.00	80,302.00	-84.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			968,297.00	168,401.00	-82.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	45,913.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,600,436.00	961,599.00	-73.3%
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			3,646,349.00	961,599.00	-73.6%
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			4,615,710.00	1,130,000.00	-75.5%

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%

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%

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	1,411,094.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,207,030.00	1,130,000.00	-6.4%
5) TOTAL, REVENUES			2,618,124.00	1,130,000.00	-56.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,615,710.00	1,130,000.00	-75.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,615,710.00	1,130,000.00	-75.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,997,586.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,997,586.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,022,206.45	1,024,620.45	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,022,206.45	1,024,620.45	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,022,206.45	1,024,620.45	-66.1%
2) Ending Balance, June 30 (E + F1e)			1,024,620.45	1,024,620.45	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	89,536.31	89,536.31	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	935,084.14	935,084.14	0.0%
Unassigned/Unappropriated	0000	9780		*935,084.14*	
Unassigned/Unappropriated	0000	9780	*935,084.14*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5810	Other Restricted Federal	89,536.31	89,536.31
Total, Restricted Balance		89,536.31	89,536.31

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	4,155,292.00	3,200,068.00	-23.0%
3) Other State Revenue		8300-8599	377,484.00	330,060.00	-12.6%
4) Other Local Revenue		8600-8799	90,342,042.00	77,340,321.00	-14.4%
5) TOTAL, REVENUES			94,874,818.00	80,870,449.00	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	91,204,563.00	79,079,524.00	-13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,204,563.00	79,079,524.00	-13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,670,255.00	1,790,925.00	-51.2%
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)			3,670,255.00	1,790,925.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,927,650.46	80,597,905.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,927,650.46	80,597,905.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,927,650.46	80,597,905.46	4.8%
2) Ending Balance, June 30 (E + F1e)			80,597,905.46	82,388,830.46	2.2%
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	80,597,905.46	82,388,830.46	2.2%
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	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	4,155,292.00	3,200,068.00	-23.0%
TOTAL, FEDERAL REVENUE			4,155,292.00	3,200,068.00	-23.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	377,484.00	330,060.00	-12.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			377,484.00	330,060.00	-12.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	84,255,997.00	73,583,000.00	-12.7%
Unsecured Roll		8612	3,890,252.00	2,548,000.00	-34.5%
Prior Years' Taxes		8613	0.00	727,505.00	New
Supplemental Taxes		8614	1,982,303.00	139,800.00	-92.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	209,590.00	342,016.00	63.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,900.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,342,042.00	77,340,321.00	-14.4%
TOTAL, REVENUES			94,874,818.00	80,870,449.00	-14.8%

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	41,469,472.00	36,181,012.00	-12.8%
Bond Interest and Other Service Charges		7434	49,735,091.00	42,898,512.00	-13.7%
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)			91,204,563.00	79,079,524.00	-13.3%
TOTAL, EXPENDITURES			91,204,563.00	79,079,524.00	-13.3%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,155,292.00	3,200,068.00	-23.0%
3) Other State Revenue		8300-8599	377,484.00	330,060.00	-12.6%
4) Other Local Revenue		8600-8799	90,342,042.00	77,340,321.00	-14.4%
5) TOTAL, REVENUES			94,874,818.00	80,870,449.00	-14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	91,204,563.00	79,079,524.00	-13.3%
10) TOTAL, EXPENDITURES			91,204,563.00	79,079,524.00	-13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,670,255.00	1,790,925.00	-51.2%
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)			3,670,255.00	1,790,925.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,927,650.46	80,597,905.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,927,650.46	80,597,905.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,927,650.46	80,597,905.46	4.8%
2) Ending Balance, June 30 (E + F1e)			80,597,905.46	82,388,830.46	2.2%
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	80,597,905.46	82,388,830.46	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	80,597,905.46	82,388,830.46
Total, Restricted Balance		80,597,905.46	82,388,830.46

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	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	940,112.46	940,112.46	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	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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	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			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	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	940,112.46	940,112.46	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 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	940,112.46	940,112.46
Total, Restricted Balance		940,112.46	940,112.46

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	1,909,487.00	2,552,117.00	33.7%
5) TOTAL, REVENUES			1,909,487.00	2,552,117.00	33.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	147,293.00	173,902.00	18.1%
3) Employee Benefits		3000-3999	78,895.00	90,060.00	14.2%
4) Books and Supplies		4000-4999	3,600.00	3,600.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,469,647.00	2,488,841.00	0.8%
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			2,699,435.00	2,756,403.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,948.00)	(204,286.00)	-74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(789,948.00)	(204,286.00)	-74.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,463,476.41	1,673,528.41	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,463,476.41	1,673,528.41	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,463,476.41	1,673,528.41	-32.1%
2) Ending Net Position, June 30 (E + F1e)			1,673,528.41	1,469,242.41	-12.2%
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	1,673,528.41	1,469,242.41	-12.2%

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	9,500.00	10,000.00	5.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,899,987.00	2,542,117.00	33.8%
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			1,909,487.00	2,552,117.00	33.7%
TOTAL, REVENUES			1,909,487.00	2,552,117.00	33.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,471.00	130,246.00	25.9%
Clerical, Technical and Office Salaries		2400	43,822.00	43,656.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			147,293.00	173,902.00	18.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,117.00	31,476.00	30.5%
OASDI/Medicare/Alternative		3301-3302	11,371.00	13,304.00	17.0%
Health and Welfare Benefits		3401-3402	24,426.00	25,617.00	4.9%
Unemployment Insurance		3501-3502	80.00	88.00	10.0%
Workers' Compensation		3601-3602	4,301.00	4,975.00	15.7%
OPEB, Allocated		3701-3702	14,600.00	14,600.00	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			78,895.00	90,060.00	14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,600.00	1,600.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,600.00	3,600.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,829,822.18	2,075,361.00	13.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,260.00	43,260.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	595,164.82	368,820.00	-38.0%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,469,647.00	2,488,841.00	0.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,699,435.00	2,756,403.00	2.1%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,909,487.00	2,552,117.00	33.7%
5) TOTAL, REVENUES			1,909,487.00	2,552,117.00	33.7%
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		2,699,435.00	2,756,403.00	2.1%
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			2,699,435.00	2,756,403.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(789,948.00)	(204,286.00)	-74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(789,948.00)	(204,286.00)	-74.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,463,476.41	1,673,528.41	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,463,476.41	1,673,528.41	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,463,476.41	1,673,528.41	-32.1%
2) Ending Net Position, June 30 (E + F1e)			1,673,528.41	1,469,242.41	-12.2%
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	1,673,528.41	1,469,242.41	-12.2%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,075,412.00	19,330,104.00	1.3%
5) TOTAL, REVENUES			19,075,412.00	19,330,104.00	1.3%
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	19,075,412.00	19,330,104.00	1.3%
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			19,075,412.00	19,330,104.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,350,655.61	23,350,655.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,350,655.61	23,350,655.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,350,655.61	23,350,655.61	0.0%
2) Ending Net Position, June 30 (E + F1e)			23,350,655.61	23,350,655.61	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	23,350,655.61	23,350,655.61	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	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,075,412.00	19,330,104.00	1.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,075,412.00	19,330,104.00	1.3%
TOTAL, REVENUES			19,075,412.00	19,330,104.00	1.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,075,412.00	19,330,104.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,075,412.00	19,330,104.00	1.3%
TOTAL, EXPENSES			19,075,412.00	19,330,104.00	1.3%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,075,412.00	19,330,104.00	1.3%
5) TOTAL, REVENUES			19,075,412.00	19,330,104.00	1.3%
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		19,075,412.00	19,330,104.00	1.3%
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			19,075,412.00	19,330,104.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,350,655.61	23,350,655.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,350,655.61	23,350,655.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,350,655.61	23,350,655.61	0.0%
2) Ending Net Position, June 30 (E + F1e)			23,350,655.61	23,350,655.61	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	23,350,655.61	23,350,655.61	0.0%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	27,034.88	27,034.88	26,946.18	26,771.85	26,771.85	26,788.29
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)	27,034.88	27,034.88	26,946.18	26,771.85	26,771.85	26,788.29
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	27,034.88	27,034.88	26,946.18	26,771.85	26,771.85	26,788.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (See S5)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			75,662,291.95	64,159,258.82	49,420,535.57	49,477,192.65	36,826,998.57	24,283,356.80	66,879,249.99	73,289,034.82
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,867,362.90	7,867,362.90	23,029,728.22	14,161,253.22	14,161,253.22	22,821,408.22	14,161,253.22	0.00
Property Taxes	8020-8079		469,501.93	218,798.79	2,331,660.83	22,841.97	(9,662.00)	(20,861,367.69)	7,961,628.16	303,269.39
Miscellaneous Funds	8080-8099		0.00	0.00	(2,013,182.31)	(910,116.77)	(910,116.77)	(910,116.77)	(910,116.77)	0.00
Federal Revenue	8100-8299		533,883.41	0.00	2,265,425.80	271,290.48	109,739.52	1,507,348.13	3,182,234.55	139,210.41
Other State Revenue	8300-8599		3,453,038.00	4,081,165.30	2,457,019.94	3,963,786.58	4,621,922.60	4,492,803.94	3,075,824.08	907,491.96
Other Local Revenue	8600-8799		438,234.24	215,452.18	306,561.96	10,552,266.54	449,144.51	172,330.01	646,529.92	6,110,487.91
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			12,762,020.48	12,382,779.17	28,377,214.44	28,061,322.02	18,422,281.08	7,222,405.84	28,117,353.16	7,460,459.67
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		927,629.25	11,857,962.32	11,846,991.75	13,398,720.60	12,127,800.53	11,907,837.99	12,002,467.04	12,351,579.81
Classified Salaries	2000-2999		2,403,246.44	4,632,418.91	4,730,883.72	5,009,365.12	5,081,490.03	4,683,783.98	4,619,857.97	4,793,130.84
Employee Benefits	3000-3999		4,366,252.47	6,703,023.28	6,819,405.01	7,221,109.48	7,142,248.30	7,015,060.64	7,039,903.71	7,167,874.65
Books and Supplies	4000-4999		201,688.98	1,697,281.02	685,485.09	654,230.84	700,411.17	545,778.82	1,106,685.68	520,429.60
Services	5000-5999		898,751.55	1,952,027.87	3,463,852.74	4,332,023.84	6,604,873.55	3,396,535.57	8,983,481.45	2,953,925.81
Capital Outlay	6000-6599		41,194.00	1,165,404.70	919,793.42	536,897.83	410,237.70	432,539.68	228,690.22	87,729.88
Other Outgo	7000-7499		180,482.08	0.00	0.00	(74,335.22)	0.00	684,813.59	190,912.13	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			9,019,244.77	28,008,118.10	28,466,411.73	31,078,012.49	32,067,061.28	28,666,350.27	34,171,998.20	27,874,670.59
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		33,256.21	0.00	0.00	(27,135.85)	0.00	0.00	(30,520.82)	0.00
Accounts Receivable	9200-9299	(17,339,256.00)	114,526.05	542,723.29	1,968,399.38	1,742,112.62	694,413.31	1,153,230.60	(1,037,031.52)	264,086.68
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		55,509.35	2,766.17	27,082.01	4,655.63	(56,591.78)	13,893.03	2,986.74	(23,926.83)
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	(2,331,660.83)	(9,715,121.64)	0.00	63,457,693.31	12,690,351.10	(2,647,687.72)
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(17,339,256.00)	203,291.61	545,489.46	(336,179.44)	(7,995,489.24)	637,821.53	64,624,816.94	11,625,785.50	(2,407,527.87)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(28,600,724.99)	12,914,723.82	(341,126.22)	(482,033.81)	1,638,014.37	(463,316.90)	584,979.32	(838,644.37)	481,518.85
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Unearned Revenues	9650		2,534,376.63	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL		(28,600,724.99)	15,449,100.45	(341,126.22)	(482,033.81)	1,638,014.37	(463,316.90)	584,979.32	(838,644.37)	481,518.85
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,261,468.99	(15,245,808.84)	886,615.68	145,854.37	(9,633,503.61)	1,101,138.43	64,039,837.62	12,464,429.87	(2,889,046.72)
E. NET INCREASE/DECREASE (B - C + D)			(11,503,033.13)	(14,738,723.25)	56,657.08	(12,650,194.08)	(12,543,641.77)	42,595,893.19	6,409,784.83	(23,303,257.64)
F. ENDING CASH (A + E)			64,159,258.82	49,420,535.57	49,477,192.65	36,826,998.57	24,283,356.80	66,879,249.99	73,289,034.82	49,985,777.18
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		49,985,777.18	59,041,960.34	48,679,013.71	22,863,399.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	34,537,052.84	12,711,390.42	13,678,046.57	24,976,757.27	15,364,136.00		205,337,005.00	205,337,005.00
Property Taxes	8020-8079	(53,205.56)	109,825,877.97	(4,496,356.20)	(5,785,863.59)			89,927,124.00	89,927,124.00
Miscellaneous Funds	8080-8099	(3,416,370.25)	(68,756.40)	(910,320.26)	(3,437,129.71)	(1,077,882.99)		(14,564,109.00)	(14,564,109.00)
Federal Revenue	8100-8299	3,439,340.88	200,188.66	3,555,433.50	8,498,794.66	(3,872,939.00)		19,829,951.00	19,829,951.00
Other State Revenue	8300-8599	3,641,339.65	4,224,870.85	4,200,242.03	5,093,569.07	(2,672,933.00)		41,540,141.00	41,540,141.00
Other Local Revenue	8600-8799	1,439,003.02	602,219.56	(950,801.95)	(965,388.90)	(682,036.00)		18,334,003.00	18,334,003.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		39,587,160.58	127,495,791.06	15,076,243.69	28,380,738.80	7,058,345.01	0.00	360,404,115.00	360,404,115.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,603,437.62	13,172,218.91	12,120,290.64	10,352,959.54	8,126,313.00		142,796,209.00	142,796,209.00
Classified Salaries	2000-2999	4,964,845.46	5,388,494.09	4,874,826.78	2,982,398.66	2,960,921.00		57,125,663.00	57,125,663.00
Employee Benefits	3000-3999	7,223,176.45	7,454,659.40	7,477,032.87	7,448,396.74	10,736,307.00		93,814,450.00	93,814,450.00
Books and Supplies	4000-4999	1,133,217.94	1,149,648.37	4,663,780.66	5,596,484.47	(6,044,699.64)		12,610,423.00	12,610,423.00
Services	5000-5999	7,443,178.36	5,383,380.94	10,267,920.58	15,133,293.10	(20,908,415.36)		49,904,830.00	49,904,830.00
Capital Outlay	6000-6599	285,338.12	310,258.93	1,633,837.17	1,728,255.35	(5,078,289.00)		2,701,888.00	2,701,888.00
Other Outgo	7000-7499	0.00	327,417.10	(145,830.45)	(191,256.23)	536,558.00		1,508,761.00	1,508,761.00
Interfund Transfers Out	7600-7629	0.00	26,100,742.00	0.00	0.00	(26,100,742.00)		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		33,653,193.95	59,286,819.74	40,891,858.25	43,050,531.63	(35,772,047.00)	0.00	360,462,224.00	360,462,224.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	(37,517.15)	0.00	0.00			(61,917.61)	
Accounts Receivable	9200-9299	83,689.26	15,081.80	0.00	11,798,024.53			17,339,256.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	44,914.69	(40,929.29)	0.00	0.00			30,359.72	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	13,420.57	(75,943,601.68)	0.00	0.00			(14,476,606.89)	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		142,024.52	(76,006,966.32)	0.00	11,798,024.53	0.00	0.00	2,831,091.22	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(2,980,192.01)	2,564,951.63		15,521,850.31			28,600,724.99	
Due To Other Funds	9610	0.00	0.00		0.00			0.00	
Current Loans	9640	0.00	0.00		0.00			0.00	
Unearned Revenues	9650	0.00	0.00		0.00			2,534,376.63	
Deferred Inflows of Resources	9690	0.00	0.00		0.00			0.00	
SUBTOTAL		(2,980,192.01)	2,564,951.63	0.00	15,521,850.31	0.00	0.00	31,135,101.62	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		3,122,216.53	(78,571,917.95)	0.00	(3,723,825.78)	0.00	0.00	(28,304,010.40)	
E. NET INCREASE/DECREASE (B - C + D)		9,056,183.16	(10,362,946.63)	(25,815,614.56)	(18,393,618.61)	42,830,392.01	0.00	(28,362,119.40)	(58,109.00)
F. ENDING CASH (A + E)		59,041,960.34	48,679,013.71	22,863,399.15	4,469,780.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								47,300,172.55	

	Object	Beginning Balances (See S5)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,469,780.54	4,469,780.54	4,469,780.54	4,469,780.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,469,780.54	

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 1108 Bissell Avenue
Date: June 13, 2018

Adoption Date: June 27, 2018

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

Public Hearing:

Place: LaVonya DeJean Middle School
Date: June 13, 2018
Time: _____

Contact person for additional information on the budget reports:

Name: Christopher Mount-Benites
Telephone: (510) 231-1170

Title: Assoc. Superintendent of Business Svc
E-mail: christopher.mount-benites@wccusd

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 27, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
CCCSIG
560 Ellinwood Way, Pleasant Hill, CA

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

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

For additional information on this certification, please contact:

Name: Christopher Mount-Benites

Title: Assoc. Superintendent of Business Svc

Telephone: (510) 231-1170

E-mail: christopher.mount-benites@wccusd.net

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	134,669,896.00	301	104,356.00	303	134,565,540.00	305	1,448,649.00	8,164,852.00	307	126,400,688.00	309
2000 - Classified Salaries	54,164,742.00	311	236,391.00	313	53,928,351.00	315	493,657.00	95,513,670.00	317	(41,585,319.00)	319
3000 - Employee Benefits	83,078,143.00	321	18,178,986.00	323	64,899,157.00	325	664,492.00	3,749,243.00	327	61,149,914.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,655,122.64	331	597,505.00	333	18,057,617.64	335	5,226,151.00	3,998,617.64	337	14,059,000.00	339
5000 - Services. . . & 7300 - Indirect Costs	69,807,949.36	341	2,372,306.00	343	67,435,643.36	345	25,784,338.00	10,937,057.36	347	56,498,586.00	349
				TOTAL	338,886,309.00	365			TOTAL	216,522,869.00	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	101,164,594.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	14,124,802.00	380
3. STRS	3101 & 3102	13,860,815.00	382
4. PERS	3201 & 3202	2,378,527.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,593,382.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	14,703,302.00	385
7. Unemployment Insurance	3501 & 3502	60,153.00	390
8. Workers' Compensation Insurance	3601 & 3602	3,389,832.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	256,757.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		152,532,164.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		139,893.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		74,088.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		152,392,271.00	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		70.38%	
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)	70.38%
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)	216,522,869.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

These adjustments are for local programs such as Parcel Tax, MRAD, and RRM.

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	142,796,209.00	301	130,191.00	303	142,666,018.00	305	1,603,460.00	7,646,211.00	307	135,019,807.00	309
2000 - Classified Salaries	57,125,663.00	311	88,346.00	313	57,037,317.00	315	612,310.00	2,061,978.00	317	54,975,339.00	319
3000 - Employee Benefits	93,814,450.00	321	18,485,836.00	323	75,328,614.00	325	803,143.00	3,439,137.00	327	71,889,477.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,610,423.00	331	49,000.00	333	12,561,423.00	335	3,227,574.00	1,551,258.00	337	11,010,165.00	339
5000 - Services. . . & 7300 - Indirect Costs	48,826,227.00	341	936,870.00	343	47,889,357.00	345	17,835,805.00	7,790,706.00	347	40,098,651.00	349
				TOTAL	335,482,729.00	365			TOTAL	312,993,439.00	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	110,406,314.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	15,665,510.00	380
3. STRS	3101 & 3102	17,326,137.00	382
4. PERS	3201 & 3202	3,090,091.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,845,427.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	17,669,126.00	385
7. Unemployment Insurance	3501 & 3502	64,066.00	390
8. Workers' Compensation Insurance	3601 & 3602	3,667,147.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	304,717.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		171,038,535.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		184,184.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		156,018.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		170,854,351.00	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		54.59%	
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)	54.59%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.41%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	312,993,439.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	1,283,273.10

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

Theae adjustments are for local programs such as Parcel Tax, MRAD, and RRM.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,224,161,974.15	10,695,043.00	1,234,857,017.15	125,000,000.00	40,744,440.00	1,319,112,577.15	27,978,997.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,895,000.00		10,895,000.00		750,000.00	10,145,000.00	970,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	234,652,422.00		234,652,422.00			234,652,422.00	
Total/Net OPEB Liability	97,231,084.00		97,231,084.00	3,451,402.00		100,682,486.00	
Compensated Absences Payable	2,823,727.36		2,823,727.36	251,601.00		3,075,328.36	
Governmental activities long-term liabilities	1,569,764,207.51	10,695,043.00	1,580,459,250.51	128,703,003.00	41,494,440.00	1,667,667,813.51	28,948,997.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	396,234,271.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,781,426.00
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	325,498.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,773,177.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,185,202.00
4. Other Transfers Out	All	9200	7200-7299	725,297.00
5. Interfund Transfers Out	All	9300	7600-7629	26,100,742.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	844,684.00
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)				36,954,600.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				335,498,245.00

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)		27,034.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,409.83

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.)	311,064,637.95	11,519.29
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)	311,064,637.95	11,519.29
B. Required effort (Line A.2 times 90%)	279,958,174.16	10,367.36
C. Current year expenditures (Line I.E and Line II.B)	335,498,245.00	12,409.83
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) — 12,358,152.00
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) — 241,460,487.00

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) — 5.12%

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)	15,010,543.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,998,321.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	139,500.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	214,969.00
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)	1,809,062.50
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)	337.92
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)	27,172,733.42
9.	Carry-Forward Adjustment (Part IV, Line F)	(134,999.92)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,037,733.50
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	186,319,732.04
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	56,343,357.96
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	39,524,616.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,662,013.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	325,498.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,666,443.00
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)	436,023.00
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)	514,158.00
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)	33,524,189.50
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)	12,762.08
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)	3,673,440.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,217,098.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,374,075.00
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)	346,593,405.58
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)	7.84%
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)	7.80%

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)**	27,172,733.42
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	4,093,629.21
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 (9.06%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.06%) times Part III, Line B18); zero if positive	(134,999.92)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(134,999.92)
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:	7.80%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-67,499.96) is applied to the current year calculation and the remainder ($-67,499.96) is deferred to one or more future years:	7.82%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-44,999.97) is applied to the current year calculation and the remainder ($-89,999.95) is deferred to one or more future years:	7.83%
	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)**	(134,999.92)

Approved indirect cost rate: 9.06%
Highest rate used in any program: 9.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,060,355.00	820,868.00	9.06%
01	3315	288,986.00	25,432.00	8.80%
01	3320	738,136.00	66,876.00	9.06%
01	3345	1,888.00	171.00	9.06%
01	3385	76,714.00	6,950.00	9.06%
01	3395	14,508.00	1,314.00	9.06%
01	3410	225,709.00	20,449.00	9.06%
01	3550	233,748.00	11,687.00	5.00%
01	4035	1,478,294.00	133,567.00	9.04%
01	4124	69,734.00	3,487.00	5.00%
01	4201	222,652.00	20,172.00	9.06%
01	4203	1,578,408.00	31,568.00	2.00%
01	5630	108,261.00	9,808.00	9.06%
01	5640	849,895.00	62,305.00	7.33%
01	5810	102,549.00	9,290.00	9.06%
01	6010	1,204,155.00	60,208.00	5.00%
01	6264	117,695.00	10,663.00	9.06%
01	6382	297,291.00	26,935.00	9.06%
01	6385	1,277,955.00	114,805.00	8.98%
01	6387	1,751,210.00	158,660.00	9.06%
01	6515	12,468.00	1,129.00	9.06%
01	6520	246,591.00	20,031.00	8.12%
01	7085	533,256.00	48,313.00	9.06%
01	7220	549,035.00	49,645.00	9.04%
01	7338	805,440.00	72,973.00	9.06%
01	9010	30,418,946.00	326,130.00	1.07%
11	6391	3,080,209.00	251,341.00	8.16%
11	9010	64,927.00	1,948.00	3.00%
13	5310	11,760,660.00	613,892.00	5.22%
13	5320	1,760,389.00	92,420.00	5.25%
13	5330	772,970.00	40,581.00	5.25%

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		2,370,287.55	2,370,287.55
2. State Lottery Revenue	8560	3,945,736.00		1,297,228.00	5,242,964.00
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)		3,945,736.00	0.00	3,667,515.55	7,613,251.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,297,228.00	1,297,228.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,945,736.00			3,945,736.00
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)		3,945,736.00	0.00	1,297,228.00	5,242,964.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,370,287.55	2,370,287.55
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	280,700,020.00	2.72%	288,347,329.00	2.42%	295,316,545.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	13,193,077.00	-67.72%	4,258,650.00	2.67%	4,372,356.00
4. Other Local Revenues	8600-8799	1,733,836.00	0.00%	1,733,836.00	0.00%	1,733,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(58,309,209.00)	0.17%	(58,405,493.00)	0.27%	(58,561,924.00)
6. Total (Sum lines A1 thru A5c)		237,317,724.00	-0.58%	235,934,322.00	2.94%	242,860,813.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,658,432.00		109,438,452.00
b. Step & Column Adjustment				1,036,584.00		1,094,385.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,743,436.00		2,878,314.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,658,432.00	5.58%	109,438,452.00	3.63%	113,411,151.00
2. Classified Salaries						
a. Base Salaries				32,746,234.00		35,275,318.00
b. Step & Column Adjustment				327,462.00		352,753.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,201,622.00		1,511,781.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,746,234.00	7.72%	35,275,318.00	5.29%	37,139,852.00
3. Employee Benefits	3000-3999	64,702,247.00	7.35%	69,457,641.00	4.62%	72,663,591.00
4. Books and Supplies	4000-4999	4,917,061.00	1.78%	5,004,611.00	2.94%	5,151,747.00
5. Services and Other Operating Expenditures	5000-5999	28,427,531.00	3.04%	29,291,728.00	0.00%	29,291,728.00
6. Capital Outlay	6000-6999	243,443.00	0.00%	243,443.00	2.94%	250,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,367,463.00	0.00%	1,367,463.00	0.00%	1,367,463.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,284,873.00)	0.00%	(2,284,873.00)	0.00%	(2,284,873.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		233,777,538.00	6.00%	247,793,783.00	3.71%	256,991,259.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,540,186.00		(11,859,461.00)		(14,130,446.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,020,544.69		22,560,730.69		10,701,269.69
2. Ending Fund Balance (Sum lines C and D1)		22,560,730.69		10,701,269.69		(3,429,176.31)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	424,715.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	21,836,015.69		10,401,269.69		(3,729,176.31)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,560,730.69		10,701,269.69		(3,429,176.31)

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	21,836,015.69		10,401,269.69		(3,729,176.31)
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,030,137.40		33,030,137.40		33,030,137.40
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		54,866,153.09		43,431,407.09		29,300,961.09

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.

B1d: Adjustments due to negotiated certificated salary increases
There are no other adjustements other than shown above.

B2d: Adjustments due to negotiated classified salary increases

B10:

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%	
2. Federal Revenues	8100-8299	19,829,951.00	2.80%	20,385,189.00	2.90%	20,976,360.00
3. Other State Revenues	8300-8599	28,347,064.00	2.80%	29,140,781.00	2.90%	29,985,864.00
4. Other Local Revenues	8600-8799	16,600,167.00	0.00%	16,600,167.00	0.00%	16,600,167.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	58,309,209.00	0.27%	58,469,429.00	0.27%	58,625,860.00
6. Total (Sum lines A1 thru A5c)		123,086,391.00	1.23%	124,595,566.00	1.28%	126,188,251.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,137,777.00		39,529,155.00
b. Step & Column Adjustment				387,501.00		395,292.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,877.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,137,777.00	1.00%	39,529,155.00	1.00%	39,924,447.00
2. Classified Salaries						
a. Base Salaries				24,379,429.00		24,623,223.00
b. Step & Column Adjustment				243,794.00		246,233.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,379,429.00	1.00%	24,623,223.00	1.00%	24,869,456.00
3. Employee Benefits	3000-3999	29,112,203.00	0.45%	29,243,610.00	0.51%	29,392,478.00
4. Books and Supplies	4000-4999	7,693,362.00	-48.95%	3,927,240.00	2.94%	4,042,701.00
5. Services and Other Operating Expenditures	5000-5999	21,477,299.00	3.04%	22,130,209.00	2.94%	22,780,837.00
6. Capital Outlay	6000-6999	2,458,445.00	3.04%	2,533,182.00	2.94%	2,607,657.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,219,901.00	0.00%	1,219,901.00	0.00%	1,219,901.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,206,270.00	0.00%	1,206,270.00	0.00%	1,206,270.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		126,684,686.00	-1.79%	124,412,790.00	1.31%	126,043,747.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,598,295.00)		182,776.00		144,504.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,558,752.76		6,960,457.76		7,143,233.76
2. Ending Fund Balance (Sum lines C and D1)		6,960,457.76		7,143,233.76		7,287,737.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,960,457.76		7,143,233.76		7,287,737.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,960,457.76		7,143,233.76		7,287,737.76

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.

B1d: Adjustments due to negotiated certificated salary increases

B2d: Adjustments are Step in column only

B10: There are no other adjustements other than shown above.

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	280,700,020.00	2.72%	288,347,329.00	2.42%	295,316,545.00
2. Federal Revenues	8100-8299	19,829,951.00	2.80%	20,385,189.00	2.90%	20,976,360.00
3. Other State Revenues	8300-8599	41,540,141.00	-19.60%	33,399,431.00	2.87%	34,358,220.00
4. Other Local Revenues	8600-8799	18,334,003.00	0.00%	18,334,003.00	0.00%	18,334,003.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	63,936.00	0.00%	63,936.00
6. Total (Sum lines A1 thru A5c)		360,404,115.00	0.03%	360,529,888.00	2.36%	369,049,064.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,796,209.00		148,967,607.00
b. Step & Column Adjustment				1,424,085.00		1,489,677.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,747,313.00		2,878,314.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,796,209.00	4.32%	148,967,607.00	2.93%	153,335,598.00
2. Classified Salaries						
a. Base Salaries				57,125,663.00		59,898,541.00
b. Step & Column Adjustment				571,256.00		598,986.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,201,622.00		1,511,781.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,125,663.00	4.85%	59,898,541.00	3.52%	62,009,308.00
3. Employee Benefits	3000-3999	93,814,450.00	5.21%	98,701,251.00	3.40%	102,056,069.00
4. Books and Supplies	4000-4999	12,610,423.00	-29.17%	8,931,851.00	2.94%	9,194,448.00
5. Services and Other Operating Expenditures	5000-5999	49,904,830.00	3.04%	51,421,937.00	1.27%	52,072,565.00
6. Capital Outlay	6000-6999	2,701,888.00	2.77%	2,776,625.00	2.94%	2,858,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,587,364.00	0.00%	2,587,364.00	0.00%	2,587,364.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,078,603.00)	0.00%	(1,078,603.00)	0.00%	(1,078,603.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		360,462,224.00	3.26%	372,206,573.00	2.91%	383,035,006.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(58,109.00)		(11,676,685.00)		(13,985,942.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,579,297.45		29,521,188.45		17,844,503.45
2. Ending Fund Balance (Sum lines C and D1)		29,521,188.45		17,844,503.45		3,858,561.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	6,960,457.76		7,143,233.76		7,287,737.76
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	424,715.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	21,836,015.69		10,401,269.69		(3,729,176.31)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,521,188.45		17,844,503.45		3,858,561.45

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	21,836,015.69		10,401,269.69		(3,729,176.31)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,030,137.40		33,030,137.40		33,030,137.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		54,866,153.09		43,431,407.09		29,300,961.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.22%		11.67%		7.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		26,771.85		26,938.39		26,875.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		360,462,224.00		372,206,573.00		383,035,006.00
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)		360,462,224.00		372,206,573.00		383,035,006.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,813,866.72		11,166,197.19		11,491,050.18
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)		10,813,866.72		11,166,197.19		11,491,050.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	339,516.00	0.00	0.00	(1,005,296.00)				
Other Sources/Uses Detail					0.00	26,100,742.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	273.00	0.00	258,403.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,434.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(351,223.00)	746,893.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					26,100,742.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					6,859,398.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,859,398.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	351,223.00	(351,223.00)	1,005,296.00	(1,005,296.00)	32,960,140.00	32,960,140.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	88,683.00	0.00	0.00	(1,078,603.00)				
Other Sources/Uses Detail					0.00	0.00		
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	500.00	0.00	157,939.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	126,047.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(90,183.00)	794,617.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	90,183.00	(90,183.00)	1,078,603.00	(1,078,603.00)	0.00	0.00		

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):	26,772
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	26,215	27,197		
Charter School				
Total ADA	**26,215**	**27,197**	**N/A**	**Met**
Second Prior Year (2016-17)				
District Regular	26,867	27,340		
Charter School				
Total ADA	**26,867**	**27,340**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	27,188	26,946		
Charter School		0		
Total ADA	**27,188**	**26,946**	**0.9%**	**Met**
Budget Year (2018-19)				
District Regular	26,788			
Charter School	0			
Total ADA	**26,788**			

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): 26,772

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	27,496	30,973		
Charter School				
Total Enrollment	**27,496**	**30,973**	**N/A**	**Met**
Second Prior Year (2016-17)				
District Regular	27,896	31,267		
Charter School				
Total Enrollment	**27,896**	**31,267**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	28,248	28,457		
Charter School				
Total Enrollment	**28,248**	**28,457**	**N/A**	**Met**
Budget Year (2018-19)				
District Regular	28,034			
Charter School				
Total Enrollment	**28,034**			

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	27,030	30,973	
Charter School		0	
Total ADA/Enrollment	**27,030**	**30,973**	**87.3%**
Second Prior Year (2016-17)			
District Regular	27,023	31,267	
Charter School			
Total ADA/Enrollment	**27,023**	**31,267**	**86.4%**
First Prior Year (2017-18)			
District Regular	27,035	28,457	
Charter School	0		
Total ADA/Enrollment	**27,035**	**28,457**	**95.0%**
		Historical Average Ratio:	89.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**90.1%**

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	26,772	28,034		
Charter School	0			
Total ADA/Enrollment	**26,772**	**28,034**	**95.5%**	**Not Met**
1st Subsequent Year (2019-20)				
District Regular	26,938	28,207		
Charter School				
Total ADA/Enrollment	**26,938**	**28,207**	**95.5%**	**Not Met**
2nd Subsequent Year (2020-21)				
District Regular	26,875	28,144		
Charter School				
Total ADA/Enrollment	**26,875**	**28,144**	**95.5%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Exceeding standard due to efforts in attendance monitoring and new Decision Insite Demographic study.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? Yes

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	264,228,785.00	281,364,487.00	280,777,108.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	26,946.18	26,788.29	26,860.58	26,796.84
b. Prior Year ADA (Funded)		26,946.18	26,788.29	26,860.58
c. Difference (Step 1a minus Step 1b)		(157.89)	72.29	(63.74)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.59%	0.27%	-0.24%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)	2.71%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	-0.59%	0.27%	-0.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**-1.59% to .41%**	**-.73% to 1.27%**	**-1.24% to .76%**

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)	89,927,124.00	89,927,124.00	89,927,124.00	89,927,124.00
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)	279,899,993.00	295,264,129.00	288,347,329.00	295,316,545.00
District's Projected Change in LCFF Revenue:		5.49%	-2.34%	2.42%
LCFF Revenue Standard:		**-1.59% to .41%**	**-.73% to 1.27%**	**-1.24% to .76%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Due to Full Implementation of the LCFF beginning 2018-19, and our new demographic study, we are projecting an increase in revenue based on the v19.1a calculator.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	162,287,147.51	191,009,222.98	85.0%
Second Prior Year (2016-17)	179,001,872.98	220,841,204.73	81.1%
First Prior Year (2017-18)	186,206,850.00	226,762,484.00	82.1%
		Historical Average Ratio:	82.7%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.7% to 85.7%**	**79.7% to 85.7%**	**79.7% to 85.7%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	201,106,913.00	233,777,538.00	86.0%	Not Met
1st Subsequent Year (2019-20)	214,171,411.00	247,793,783.00	86.4%	Not Met
2nd Subsequent Year (2020-21)	223,214,594.00	256,991,259.00	86.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to salary incrases, health benefit increases, and retirement costs increases, the ratio has increased from an average 80% to 86% for 2018-19 through 20-21 fiscal years.

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):	-0.59%	0.27%	-0.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.59% to 9.41%**	**-9.73% to 10.27%**	**-10.24% to 9.76%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.59% to 4.41%	-4.73% to 5.27%	-5.24% to 4.76%

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)	23,702,890.00		
Budget Year (2018-19)	19,829,951.00	-16.34%	Yes
1st Subsequent Year (2019-20)	20,385,189.00	2.80%	No
2nd Subsequent Year (2020-21)	20,976,360.00	2.90%	No

Explanation: (required if Yes)
Decrease in Federal revenue showing decline with moderate estimates for 2018-19 and spending down prior carry over.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	44,213,074.00		
Budget Year (2018-19)	41,540,141.00	-6.05%	Yes
1st Subsequent Year (2019-20)	33,399,431.00	-19.60%	Yes
2nd Subsequent Year (2020-21)	34,358,220.00	2.87%	No

Explanation: (required if Yes)
Adjusted State revenues based on spending down carryover in 2018-19, and not budgeting one time mandated revenues in 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	19,016,039.00		
Budget Year (2018-19)	18,334,003.00	-3.59%	No
1st Subsequent Year (2019-20)	18,334,003.00	0.00%	No
2nd Subsequent Year (2020-21)	18,334,003.00	0.00%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	18,655,122.64		
Budget Year (2018-19)	12,610,423.00	-32.40%	Yes
1st Subsequent Year (2019-20)	8,931,851.00	-29.17%	Yes
2nd Subsequent Year (2020-21)	9,194,448.00	2.94%	No

Explanation: (required if Yes)
Decreasing expenditures and making cuts to avoid deficit spending in 2018-19 and 2019-20.

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

First Prior Year (2017-18)	70,813,245.36		
Budget Year (2018-19)	49,904,830.00	-29.53%	Yes
1st Subsequent Year (2019-20)	51,421,937.00	3.04%	No
2nd Subsequent Year (2020-21)	52,072,565.00	1.27%	No

Explanation: (required if Yes)
Decreasing expenditures and making cuts to avoid deficit spending in 2018-19.

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

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2017-18)	86,932,003.00		
Budget Year (2018-19)	79,704,095.00	-8.31%	Met
1st Subsequent Year (2019-20)	72,118,623.00	-9.52%	Met
2nd Subsequent Year (2020-21)	73,668,583.00	2.15%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2017-18)	89,468,368.00		
Budget Year (2018-19)	62,515,253.00	-30.13%	Not Met
1st Subsequent Year (2019-20)	60,353,788.00	-3.46%	Met
2nd Subsequent Year (2020-21)	61,267,013.00	1.51%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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)
Decreasing expenditures and making cuts to avoid deficit spending in 2018-19 and 2019-20.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Decreasing expenditures and making cuts to avoid deficit spending in 2018-19.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	360,462,224.00			
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	360,462,224.00	10,813,866.72	11,045,151.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	360,462,224.00			
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	360,462,224.00	10,813,866.72	4,500,000.00	4,500,000.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
7,209,244.48	7,209,244.48

e. OMMA/RMA Contribution

Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
11,045,151.00	N/A

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

4. Required Minimum Contribution: 10,813,866.72

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	9,297,068.36	10,497,964.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,297,068.37	10,497,964.00	33,030,137.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,791,705.96	36,570,108.04	18,295,829.69
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.30)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	55,385,842.39	57,566,036.04	51,325,967.09
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	309,902,278.68	339,862,026.65	396,234,271.00
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)	309,902,278.68	339,862,026.65	396,234,271.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.9%	16.9%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.0%**	**5.6%**	**4.3%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	27,089,739.64	191,009,223.12	N/A	Met
Second Prior Year (2016-17)	(102,189.47)	223,203,064.92	0.0%	Met
First Prior Year (2017-18)	(30,184,137.00)	252,863,226.00	11.9%	Not Met
Budget Year (2018-19) (Information only)	3,540,186.00	233,777,538.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 26,772

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

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	17,875,744.00	22,217,131.52	N/A	Met
Second Prior Year (2016-17)	41,017,157.52	49,306,871.16	N/A	Met
First Prior Year (2017-18)	47,490,851.16	49,204,681.69	N/A	Met
Budget Year (2018-19) (Information only)	19,020,544.69			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	26,772	26,938	26,875
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	360,462,224.00	372,206,573.00	383,035,006.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	360,462,224.00	372,206,573.00	383,035,006.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,813,866.72	11,166,197.19	11,491,050.18
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)**	**10,813,866.72**	**11,166,197.19**	**11,491,050.18**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	21,836,015.69	10,401,269.69	(3,729,176.31)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	33,030,137.40	33,030,137.40	33,030,137.40
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	54,866,153.09	43,431,407.09	29,300,961.09
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.22%	11.67%	7.65%
District's Reserve Standard (Section 10B, Line 7):	**10,813,866.72**	**11,166,197.19**	**11,491,050.18**
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? — Yes

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

The 2015-16 financial audit included an attendance exception for Middle College High School. A reserve amount has been identified and assigned for that exception. The district appealed the exception and settled on a new amount to be taken from 2018-19 revenues in the amount of $424,175.

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? — Yes

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:

The District's current projection for 2018-19 through 2020-21 includes deficit spending. Reductions will be necessary absent any improvement in revenues.

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)	(55,054,523.00)			
Budget Year (2018-19)	(58,309,209.00)	3,254,686.00	5.9%	Met
1st Subsequent Year (2019-20)	(58,405,493.00)	96,284.00	0.2%	Met
2nd Subsequent Year (2020-21)	(58,561,924.00)	156,431.00	0.3%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	26,100,742.00			
Budget Year (2018-19)	0.00	(26,100,742.00)	-100.0%	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

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)

The district has set aside funds in the Special Reserve account for IT replacement of $7 million that the board approved, and Board approved 9% for Economic Uncertainties. Funds will be transferred from Fund 17 as equipment replacements are processed.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases				
Certificates of Participation	13	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	10,145,000
General Obligation Bonds	37	Fund 51, 8209-8570:8579, 8600-8699	51, 7438 & 7439	1,271,790,306
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				1,281,935,306

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	1,184,402	1,382,887	1,384,688	1,379,241
General Obligation Bonds	1,016,688,930	82,268,195	86,695,997	83,091,367
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,017,873,332	83,651,082	88,080,685	84,470,608
Has total annual payment increased over prior year (2017-18)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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:

Lifetime benefit ended in 2006 and retirees who retired prior to 1/1/2007 were grandfathered into the program and continue to receive this benefit. Since then, a new retiree benefit program has been implemented by the district.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	251,881,581.00
b. OPEB plan(s) fiduciary net position (if applicable)	230,130,609.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	21,750,972.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	20,399,322.00	21,337,765.00	22,337,176.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	19,270,504.00	19,270,504.00	19,270,504.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	19,270,504.00	19,270,504.00	19,270,504.00
d. Number of retirees receiving OPEB benefits	2,189	2,189	2,189

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:

   Dental & vision are self insured by the district and administered by Keenan & Associates.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	4,486,752.00	4,486,752.00	4,486,752.00
b. Amount contributed (funded) for self-insurance programs	5,016,600.00	5,016,600.00	5,016,600.00

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	1,605.9	1,612.1	1,612.1	1,612.1

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 13, 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: Jun 01, 2018

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2018 End Date: Jun 30, 2021

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	7,638,421	5,938,459	4,425,642
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6.			
7.			

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

in 2018-19, employees health benefit caps are based on 80/20 split of the Kaiser 2018 Bat Area Ratea and do not automatically adjust when new rates bec

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	1,237.7	1,224.1	1,224.1	1,224.1

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: Jun 13, 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: Jun 01, 2018

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2018 End Date: Jun 30, 2021

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	2,317,678	2,378,329	1,726,398
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer	80/20	80/20	80/20
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	174.3	186.0	186.0	186.0

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:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	1,398,086	1,434,635	1,041,452
% change in salary schedule from prior year (may enter text, such as "Reopener")	3 year contract settled.	3 year contract settled.	3 year contract settled.

Negotiations Not Settled

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80/20	80/20	80/20
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 27, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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)

A9: Chief Business Official, July 1, 2017.

End of School District Budget Criteria and Standards Review

Section 4

2018-2019 PUBLIC HEARING BUDGET PRESENTATION

WEST CONTRA COSTA UNIFIED

School District – 2018-2019 Budget Adoption Presentation

June 13, 2018

2018-19

Budget Public Hearing June 13, 2018

Board Adoption June 27, 2018

Most Significant Factors in Budget Development for 2018-2019

Revenues:

- Student Enrollment Trends, ADA & Per Pupil Allocations
- LCFF Full Implementation
- Unduplicated Per Pupil Count
- Grant
- Special Fund Sources (parcel tax, MRAD, Developer Fees)



Revenue Drivers

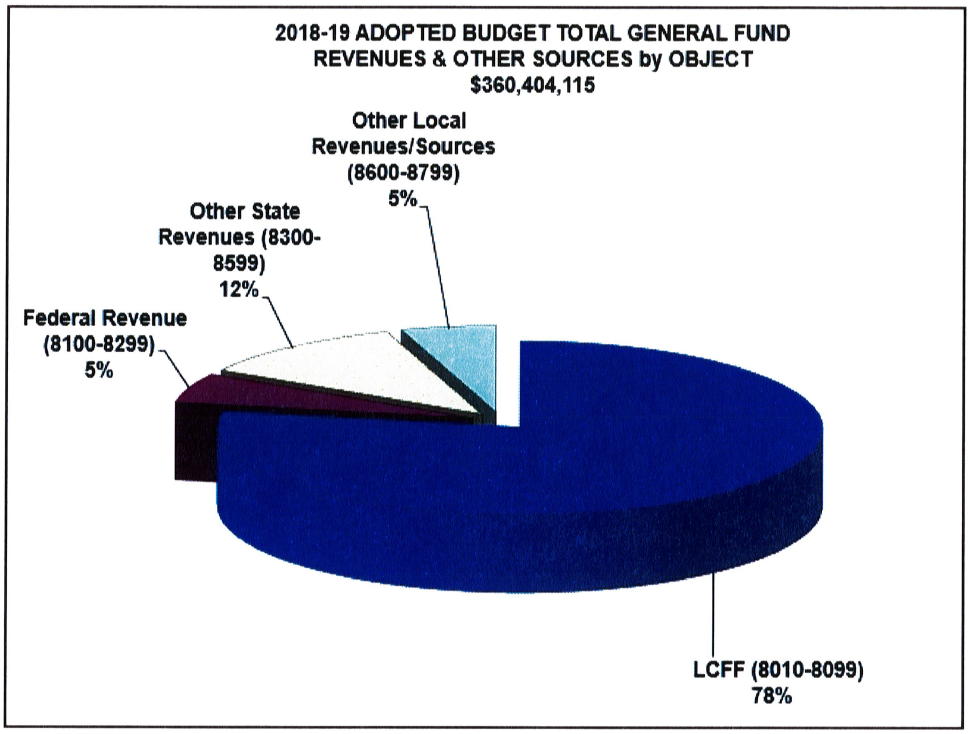
- Currently projecting moderate enrollment declines
  - *However* this year we began to level out – potential new trend?
  - ADA stable
  - LCFF fully implemented with a 3% COLA
  - Unduplicated pupil count still over 55%



What does the "Fully Funded" LCFF Look Like for WCCUSD?

- It is estimated that the District will receive a total of $280,700,020 in LCFF during the 2018-19 school year. The funding consists of Base in the amount of $226,681,552 and Supplemental and Concentration funding in the amount of $54,018,468.
- The assumptions used for this projection include:
- Funded average daily attendance: 26,866.72
- District unduplicated student count 74.05%

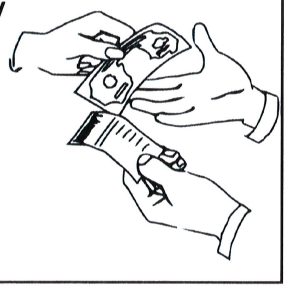
'18-'19 Targeted Per Pupil Funding ("fully" funded) – Estimates per Governor's May Revise					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	$7,409	$771	$1,211	$779	$10,170
4-6	$7,520		$1,114	$716	$9,350
7-8	$7,744		$1,147	$738	$9,629
9-12	$8,973	$233	$1,363	$877	$11,446

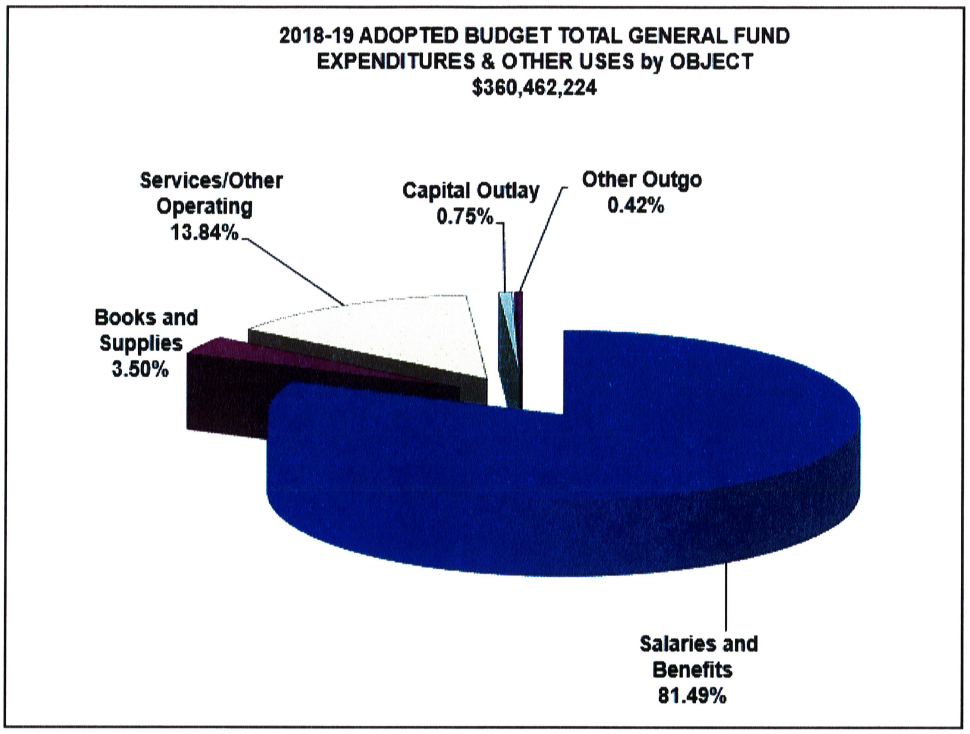


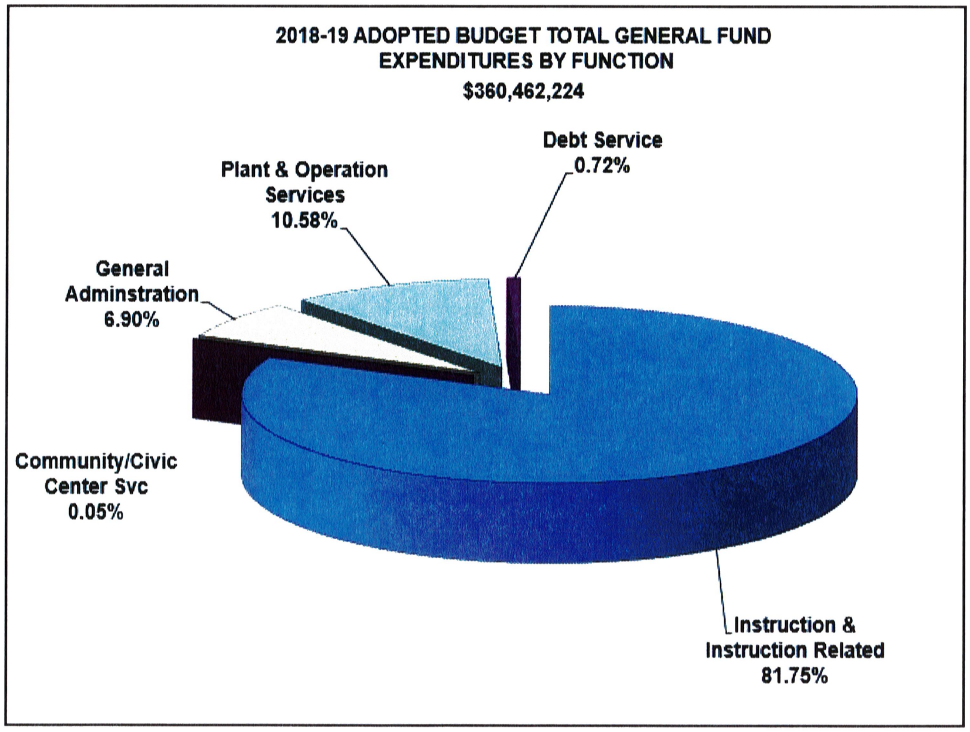
Most Significant Factors in Budget Development for 2018-2019

Expenses:

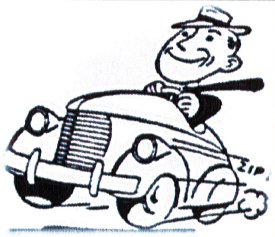
- Staffing Levels & Distribution
- Negotiations with all Labor Organizations
- Continued Increases in Driven Costs
- Special Education Service Delivery




2018-19 ADOPTED BUDGET TOTAL GENERAL FUND
EXPENDITURES & OTHER USES by OBJECT
$360,462,224
Services/Other Operating 13.84%
Capital Outlay 0.75%
Other Outgo 0.42%
Books and Supplies 3.50%
Salaries and Benefits 81.49%

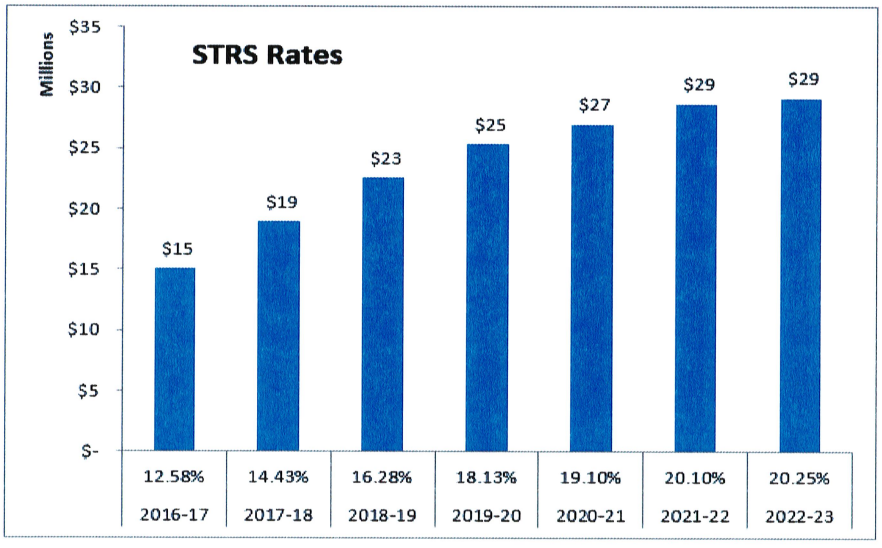

2018-19 ADOPTED BUDGET TOTAL GENERAL FUND
EXPENDITURES BY FUNCTION
$360,462,224
Debt Service 0.72%
Plant & Operation Services 10.58%
General Adminstration 6.90%
Community/Civic Center Svc 0.05%
Instruction & Instruction Related 81.75%

Cost "Drivers"

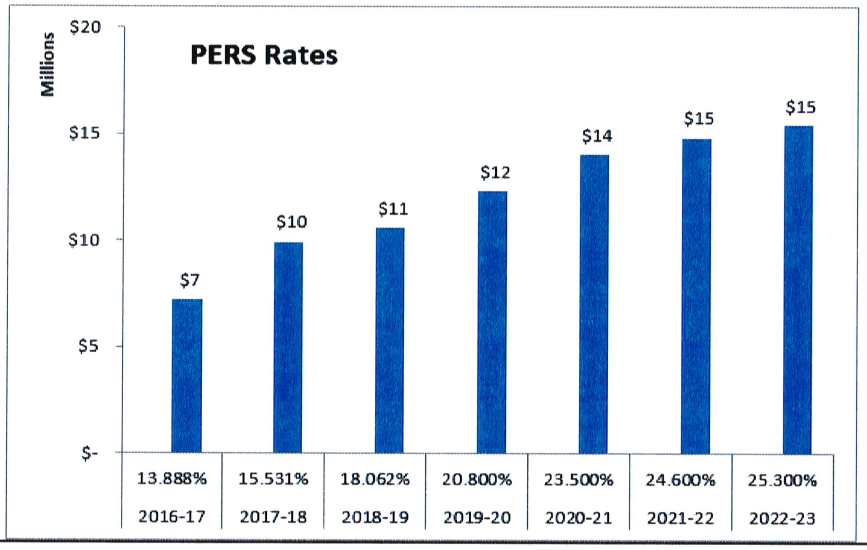


- Other than salary and benefit increases negotiated with our employee units, driven costs are our fastest growing expense:
  - STRS contribution
  - PERS contribution
  - Health Care and OPEB costs
  - Payroll Taxes

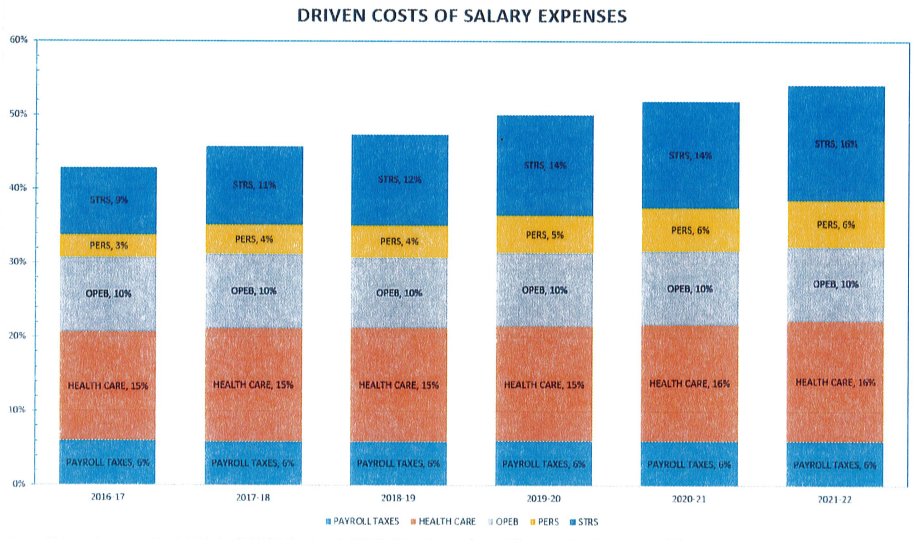
STRS Multi Year Rates



PERS Multi Year Rates

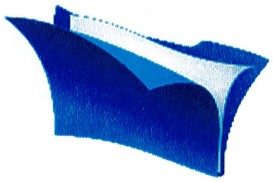


Cost of "driven costs" over time as portion of budget



2018-19 Proposed Budget – What's in Your Packet

- Executive Summary / PowerPoint



- State Forms
  - Includes all funds of the district
  - Documentation of revenue calculations
  - Criteria and Standards
- Multi-Year Projection
  - At the BOE's request we are presenting a 5 year projection with the caveat that after 3 years the variables are unpredictable and the accuracy of the projection can be seriously called into question

2017-18 Adopted Budget

- Closing Out 2017-18
- Projected Ending Fund Balance
  - Uncommitted Unrestricted Fund Balance $18.7 million
  - Fund 17 Reserves $40 million
    - 3% statutory
    - 6% fiscal uncertainty
    - $7M technology

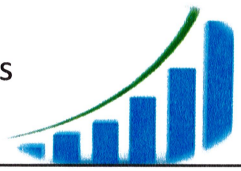


- Fund balances are subject to change based upon the closing of the books which will be final in September

Multi Year Projections

Baseline Assumptions:

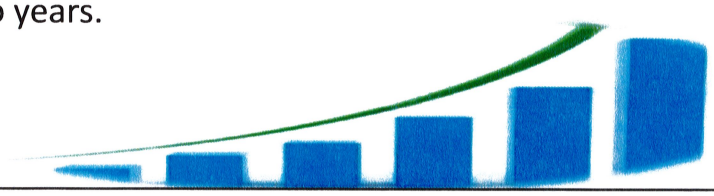
- Full LCFF Implementation and published COLAs included
- Each year's enrollment and ADA is based on moderate projection from demographer
- Assumes an unduplicated percentage remaining over 70%
- Current Negotiated Settlements
- Step and Column (other than negotiated raises): 1.0%
- Published future Cal PERS / Cal STRS Rates
- Active and retiree health care contributions



Multi Year Projections…

There are two!!

- The first (#1) is presented with this year's reductions (completed) and the assumption that the BOE and district will continue with the agreed reductions of $14M ($10M & $4M) over the next two years.
- At the BOE's request, the second shows the effect on the budget if reductions are not made over the next two years.



Multi Year Projection Unrestricted General Fund (calculated with future cuts included)

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total LCFF Funding	**266,413,767**	**280,700,020**	288,347,329	295,316,545	306,277,746
Mandated Cost Reim (1X$)	4,594,000	9,643,696	-	-	-
Other State & Local Rev	**6,725,845**	**5,283,217**	**5,992,486**	**6,106,192**	**6,232,991**
SubTtl Unres Rev	277,733,612	295,626,933	294,339,815	301,422,737	312,510,737
Expenses (includes future negotiated costs)	**281,817,007**	**292,086,747**	**296,199,276**	**301,553,183**	**307,416,629**
Excess / Deficit Spending	(4,083,395)	**3,540,186**	(1,859,461)	(130,446)	**5,094,108**
	2017-2018	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**
Beginning Uncommitted Fund Balance	23,103,940	19,020,545	22,560,731	20,701,270	20,570,824
Use / Increase of Fund Balance	(4,083,395)	**3,540,186**	(1,859,461)	(130,446)	**5,094,108**
Uncommitted Fund Balance (before stores & cash)	19,020,545	22,560,731	20,701,270	20,570,824	25,664,932
	2017-2018	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**
Statutory Reserve - 3% (Fund 17)	11,010,046	11,341,503	11,500,000	11,500,000	11,500,000
Reserve for Fiscal Uncertainty - 6% (Fund 17)	**22,020,092**	**22,683,006**	**23,000,000**	**23,000,000**	**23,000,000**
Reserve for Tech Replacement (Fund 17)	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Stores and Revolving Cash	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
Ending Uncommited Fund Balance	18,720,545	22,260,731	20,401,270	20,270,824	25,364,932

Multi Year Projection Unrestricted General Fund (calculated without future cuts included)

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total LCFF Funding	**266,413,767**	**280,700,020**	288,347,329	295,316,545	306,277,746
Mandated Cost Reim (1X$)	4,594,000	9,643,696	-	-	-
Other State & Local Rev	**6,725,845**	**5,283,217**	**5,992,486**	**6,106,192**	**6,232,991**
SubTtl Unres Rev	277,733,612	295,626,933	294,339,815	301,422,737	312,510,737
Expenses (includes future negotiated costs)	**281,817,007**	**292,086,747**	**306,199,276**	**315,553,183**	**321,416,629**
Excess / Deficit Spending	(4,083,395)	**3,540,186**	(11,859,461)	(14,130,446)	(8,905,892)
	2017-2018	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**
Beginning Uncommitted Fund Balance	23,103,940	19,020,545	22,560,731	10,701,270	(3,429,176)
Use / Increase of Fund Balance	(4,083,395)	**3,540,186**	(11,859,461)	(14,130,446)	(8,905,892)
Uncommitted Fund Balance (before stores & cash)	19,020,545	22,560,731	10,701,270	(3,429,176)	(12,335,068)
	2017-2018	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**
Statutory Reserve - 3% (Fund 17)	11,010,046	11,341,503	11,500,000	11,500,000	11,500,000
Reserve for Fiscal Uncertainty - 6% (Fund 17)	**22,020,092**	**22,683,006**	**23,000,000**	**23,000,000**	**23,000,000**
Reserve for Tech Replacement (Fund 17)	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Stores and Revolving Cash	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
Ending Uncommited Fund Balance	18,720,545	22,260,731	10,401,270	(3,729,176)	(12,635,068)

Future Funding Concerns



- Significant reductions still needed over next two years ($14M)
- Higher volatility and risk in the funding model as years progress
  - Student Demographic Changes
  - Legislative Support must continue over time
- Revenue will only grow by COLA while expenses continue to grow at higher rates.
- Full implementation does not mean adequate funding; rather it means full implementation of the LCFF target from '13-'14.

Fund Review



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- Review of Budget Fund Schedules
  - Schedule 2
    - Adult Ed, Child Development, Cafeteria, Deferred Maintenance, Special Reserve
  - Schedule 3
    - Building, Capital Facility, County School Facility, Special Reserve for Capital Outlay
  - All funds are estimated to have positive ending fund and cash balances for 18-19, moving into the 2019-20 budget year

Next Steps

2017-2018 Budget:

- September – 2017-18 Unaudited Actuals
- January 2019 – 2017-18 Audit and Final Financial Statements

2018-2019 Budget:

- June 28 – Adoption of 2018-19 Budget
- August 23 – 45 Day Revision Report 2018-19 Budget (if needed)
- December – 2018-19 First Interim Report
- March 2019 – 2018-19 Second Interim Report

Financial reports available on the web
http://www.wccusd.net/

