



2018-19 Adopted Budget **Executive Summary**

June 20, 2018

Board of Education

Peter Garcia – President
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– Vice President/Clerk
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Superintendent

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EXECUTIVE SUMMARY

What is a Budget Adoption Report?

The Budget Adoption provides a projection of a district's financial condition for the current year, 2017-18, and for the upcoming school year, 2018-19. The Budget must be adopted by the governing board on or before July 1st (Education Code Sections 42127).

The Adopted Budget is prepared for the Board under the following two conditions, which the Board certifies as follows:

- The Budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061 and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code section 42127.

Illustrated below is a summary of the State Budget and budget guidelines, as well as, the financial condition of the Fontana Unified School District as of the Estimated Actuals 2017-18 and Budget Adoption 2018-19. In addition, the Budget Adoption contains detailed budget reports, multi-year projections, and estimated cash flow reports.

2018-19 Governor's May Revision Budget & Proposition 98 Revenue

The 2018-19 Governor's May Revision contains funding highlighted as follows:

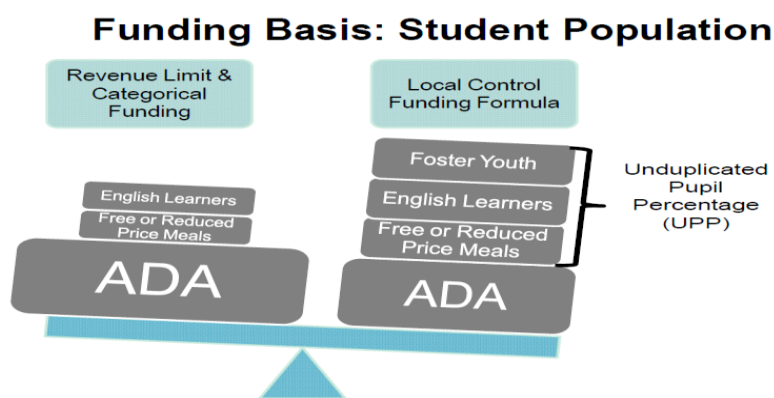
- 2018-19 LCFF gap funding increases to \$3.2 billion, full implementation of LCFF
- 2018-19 LCFF gap funding percentage at 100%, two years ahead of schedule.
- 2018-19 Statutory COLA is 2.71%, please an upward adjustment to increase LCFF funding to 3%
- Beginning 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments
- Mandate reimbursement allocates approximately \$2.02 billion (\$344 per ADA) in unrestricted funds to offset the mandate backlog.
- The reserve cap was amended by SB 751, which was signed by Governor Brown on October 11, 2017.
- Continues to include \$200 million in ongoing funding to establish a K-12 specific component of the community college-administered Strong Workforce Program
- Prop 39 (Energy Conservation) encumbrances and final report dates have been extended. In addition, the newly adopted SB110 establishes an ongoing but modified version of the Clean Energy Job Creation Program that would operate only if funds are appropriated for the allowable purposes

- Despite calls to sell more school bonds to address the backlog of school construction projects that are waiting for state matching grants, the May Revision makes no significant changes to the Governor's Budget proposal to issue \$640 million in Proposition 51 bonds in fiscal year 2018-19.
- Provides modest funding for Special Education programs. In addition to increasing the statutory COLA to 2.71%, the Governor continues to propose \$100 million in one-time funding for programs to increase and retain Special Education teachers.
- Enforcement of the Affordable Care Act penalty requirements, costs associated with AB1522 (expanded sick leave), ongoing increases in the state minimum wage, and newly established rights for School Site Aides continue to be reviewed and reflected in budget documents
- Retains the Governor's proposal to create an Inclusive Early Education Expansion Program with a \$167.2 million one-time Proposition 98 investment

Local Control Funding Formula

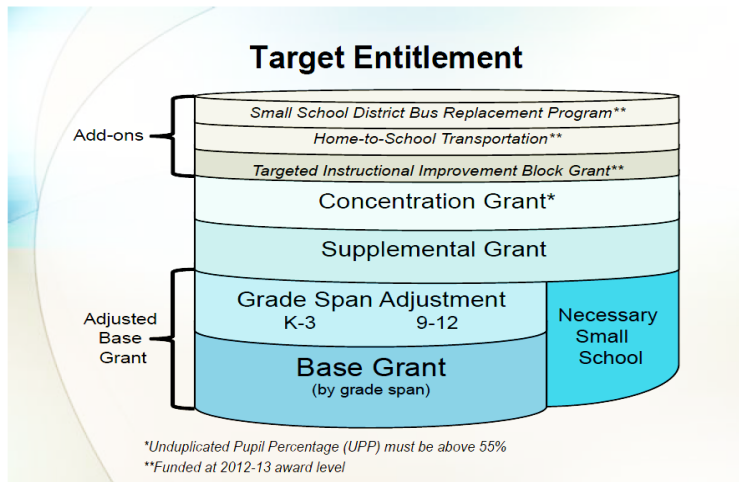
The Governor announced full implementation of the Local Control Funding Formula (LCFF) to be completed by 2018-19 as of January and the May Revision continues to support that announcement. While the economy has improved quickly over the last years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding. Further, beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing Local Educational Agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State's commitment to ensure that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.



The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, in addition to, the District's ADA. LCFF is a restoration funding model, and full implementation is anticipated to occur in 2018-19.

The Target Entitlement represents what a LEA will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, Unduplicated Pupil Percentage (UPP), foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations.



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. While simple in concept, it is extremely complex in application. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

Below are the DOF estimated gap factors and COLA percentages:

	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2019-20
LCFF Gap Funding Percentage	45.17%	100%	100%	100%
Annual COLA	1.56%	3.00% (Statutory: 2.71%)	2.57%	2.67%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding factors are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification, and the percentage is locked upon the actual P2 calculation.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by a LEA's unduplicated count of pupils who are eligible for free and reduced price meals or who are classified as English Learners or as Foster Youth.

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

Local Control Accountability Plan: Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, school districts and COEs are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually) and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before a budget is adopted.

*For the District's 2018-19 LCAP plan, please visit the district website at:
<http://www.fusd.net/LCAP/Updates.stm>*

K-3 Class Size Augmentation: The LCFF provides a 10.4 increase in funding for grades K-3 (including TK) base grant. For 2018-19, this equates to \$771 per ADA. To receive these funds, districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of the LCFF.

School districts have the authority to collectively bargain an alternative, locally defined class size ratio.

School districts that do not have an alternative agreement must annually make progress to a school site average enrollment of 24 students per class. Progress is measured by the percentage used for gap

funding. A school district can accelerate the progress, but at minimum must meet the annually calculated progress.

The penalty for noncompliance is the loss of all K-3 Grade Span Adjustment funding districtwide.

The District currently has a collectively bargained memorandum of understanding (MOU) with the Fontana Teachers' Association (FTA) regarding K-3 class size.

One-Time Mandate Discretionary Funding: The 2018-19 budget included \$3.2 billion in one-time discretionary funding to offset the outstanding mandate backlog. The CDE has calculated a per-student allocation rate of \$344 per ADA. While these funds are unrestricted for use at the LEA's discretion, districts should carefully consider their use as they are only one-time funds.

Routine Restricted Maintenance Account (RRMA): Education Code 17070.75 allows gradual increase to the required 3% contribution to routine maintenance. The full 3% requirement must be in place by 2020-21 or in the year after a local agency receives its first apportionment from Proposition 51.

Until full implementation of the LCFF, the required minimum amount to be deposited into the account shall be the *greater* of the following amounts:

- The lesser of 3% of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in 2014-15 fiscal year.
- Two percent of the total general fund expenditures of the applicant school district for that fiscal year.

The District's current 2018-19 RRMA contribution exceeds the 2014-15 fiscal year amount of \$10,697,802. It is \$14,182,323, which brings the District into complete compliance with the upcoming changes in required minimum contributions.

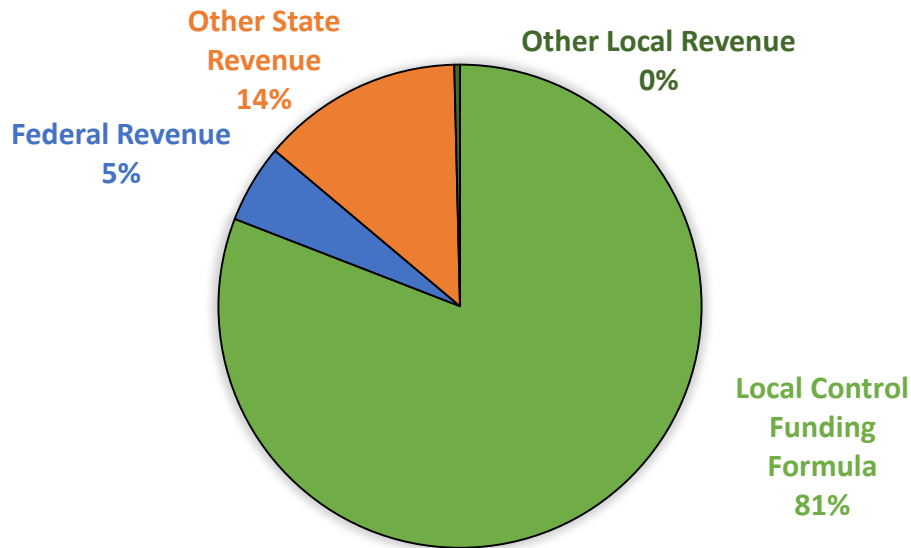
2018-19 Primary Budget Components

- P2 ADA, excluding County Office ADA, is estimated at 34,912.
 - Estimate to decrease ADA by approximately 683 ADA from 2017-18.
- The district's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 87.19%. Amount will be revised based on final data.
- Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$31 for K-8 ADA, and \$60 for 9-12 ADA.
- One-Time Discretionary Funding is \$344 per ADA.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

2018-19 Revenue	2018-19
Local Control Funding Formula	396,781,782
Federal Revenue	25,734,312
Other State Revenue	66,177,726
Other Local Revenue	1,863,730
Total	490,557,550



Education Protection Account (EPA)

The Education Protection Account (EPA) was created in November 2012 by voter approval of Proposition 30, *the Schools and Local Public Safety Protection Act of 2012*. Prop 30 temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. Due to the passage of Prop 55, income tax increases on high-income taxpayers, which were scheduled to end after 2018, were extended through 2030.

The revenues generated from Section 36 of Article XIII of the California Constitution are deposited into a state account called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

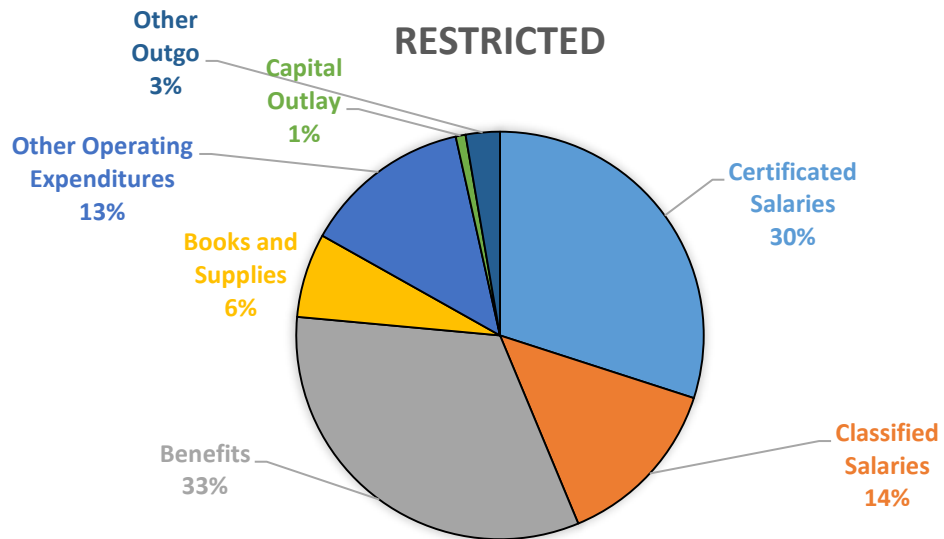
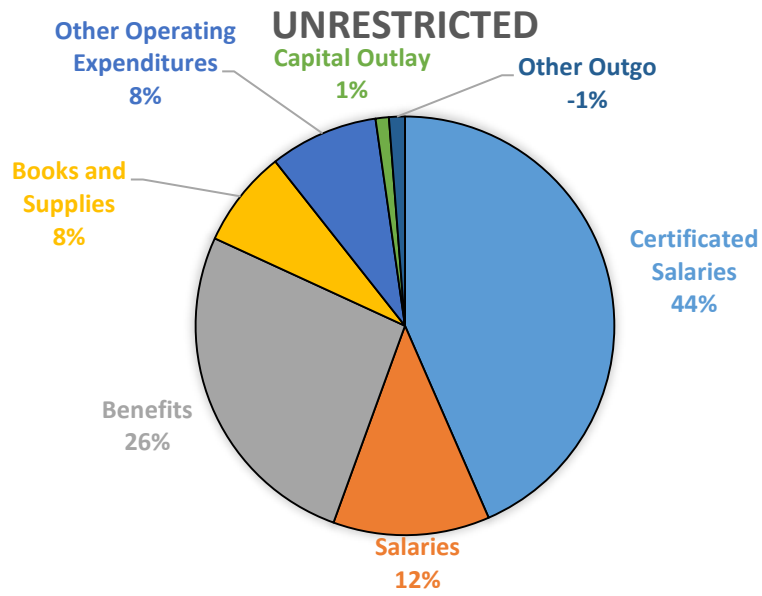
Education Protection Account (EPA) Budget	
Budgeted Estimated EPA Funds	45,165,665
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	37,960,720
Certificated Instructional Benefits	7,204,945
Total:	45,165,665

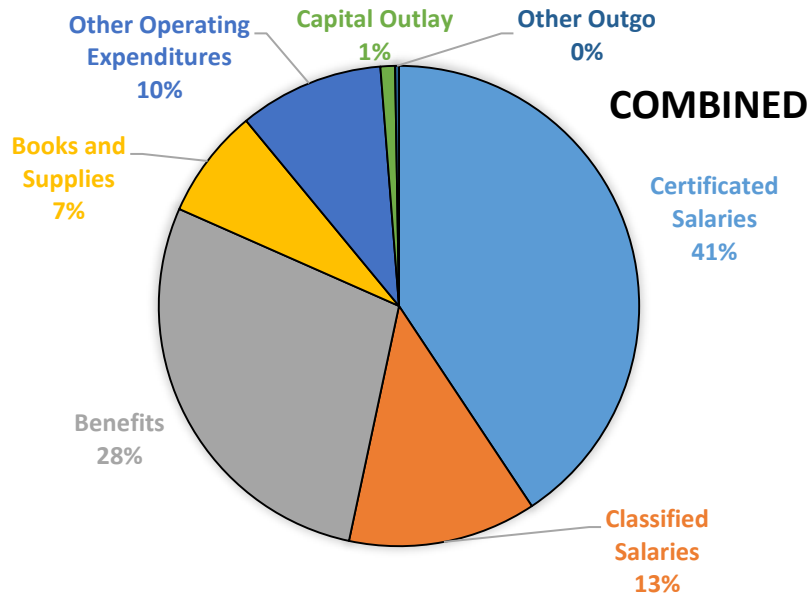
Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 82% of the district's General Fund budget.

2018-19 Expenditures	Unrestricted	Restricted	Combined
Certificated Salaries	161,091,467	36,447,454	197,538,921
Classified Salaries	44,819,950	16,715,120	61,535,070
Benefits	97,536,761	39,799,236	137,335,997
Books and Supplies	27,824,938	8,130,566	35,955,504
Other Operating Expenditures	31,063,249	16,251,826	47,315,075
Capital Outlay	3,805,942	952,715	4,758,657
Other Outgo	(4,547,959)	3,290,156	(1,257,803)
Total	361,594,348	121,587,073	483,181,421

Graphical descriptions of expenditures by percentage are as follows:





Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue or due to legal/matching requirements:

	Estimated Actuals 2017-18	Budget Adoption 2018-19
Special Education	31,284,178	33,848,589
Routine Restricted Maintenance Account	14,182,323	14,182,323
Other	8,137	
Total	45,474,638	48,030,912

General Fund Summary

The District's 2018-19 General Fund projects a total operating deficit of \$6,123,871 (\$5,431,428 of which is unrestricted) and an ending fund balance of \$134,132,465 (\$116,198,345 for unrestricted activity).

Description	Unrestricted	Restricted	Combined
Revenues & Expenditures			
Total Budgeted Revenue	417,693,832	72,863,718	490,557,550
Total Budgeted Expense	361,594,348	121,587,073	483,181,432
Excess (Deficiency)	56,099,484	(48,723,355)	7,376,118
Other Estimated Sources/ Uses	(61,530,912)	48,030,912	(13,500,000)
Net Increase (Decrease)	(5,431,428)	(692,443)	(6,123,882)
Add: Beginning Fund Balance	121,629,772	18,626,564	(19,623,882)
Ending Fund Balance (Estimated)	116,198,344	17,934,121	134,132,465

Components of Ending Fund Balance

Description	Unrestricted	Restricted	Combined
Revolving cash	100,000		100,000
Stores	552,000		552,000
Carryover / Restricted	3,860,420	17,934,121	21,794,541
One - Time Mandate \$344/ADA	12,244,463		12,244,463
Assigned - Raises	22,770,121		22,770,121
Economic Uncertainty	19,867,258		19,867,258
Unassigned / Unappropriated	56,804,082		56,804,082
Ending Fund Balance (Estimated)	116,198,344	17,934,121	134,132,465

Cash Flow

The district is anticipating having positive monthly cash balances during the 2018-19 fiscal year.

Fund Summaries

As illustrated below, all funds are anticipated to have a positive ending fund balance at June 30, 2019.

Fund	2017-18	Estimated Net Change	2018-19
General, Unrestricted & Restricted	140,256,336	(6,123,871)	134,132,465
Adult Education	196,034	-	196,034
Child Development	1,389,475	(129,434)	1,260,041
Nutrition Services	9,919,148	-	9,919,148
Deferred Maintenance	0	-	0
Special Reserve Fund, Non Capital	11,975,981	50,000	12,025,981
Building Fund	0	-	0
Capital Facilities	18,825,245	-	18,825,245
County School Facilities	2,642,972	7,210	2,650,182
Special Reserve for Capital Projects	19,146,720	(9,473,628)	9,673,092
Capital Project for Blended Component Un	22,145,676	2,401,675	24,547,351
Bond Interest & Redemption Fund	17,500,432	(2,553,163)	14,947,269
Self-Insurance	4,459,147	-	4,459,147
Retiree Benefit Fund	43,179,763	23,463,716	66,643,479
Ending Fund Balance (Estimated)	291,636,929	7,642,505	299,279,434

Multi-Year Projection (MYP)

Assumptions for MYP:

Planning Factors	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Average Daily Attendance	36,530	35,605	34,923	34,641	34,230	33,870
Statutory COLA	1.56%	3.00%*	2.57%	2.67%	3.42%	3.26%
Step and Column	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
LCFF Gap Funding (DOF)	45.17%	100%	100%	100%	100%	100%
STRS Employer Rates	14.43%	16.28%	18.13%	19.10%	19.10%	19.10%
PERS Employer Rates	15.531%	18.062%	20.80%	23.50%	24.60%	25.30%
Health and Welfare Increases	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%

Lottery Revenue – Unrestricted per ADA	\$146	\$146	\$146	\$146	\$146	\$146
Lottery Revenue – Restricted per ADA	\$48	\$48	\$48	\$48	\$48	\$48
Mandated Block Grant – K-8 per ADA	\$30.34	\$31.10	\$31.10	\$31.10	\$31.10	\$31.10
Mandated Block Grant – 9-12 per ADA	\$58.25	\$59.71	\$59.71	\$59.71	\$59.71	\$59.71
California Consumer Price Index (CPI)	3.37%	3.58%	3.36%	3.23%	2.94%	2.94%
One-Time Discretionary Funding (per ADA)	\$147	\$344	\$0	\$0	\$0	\$0
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

**LCFF may be funded above Statutory COLA of 2.71% in 2018-19*

Retirement:

CalSTRS rates are set in Education Codes 22901.7 and 22950.5. Projected employer rates contribution rates are 14.43% for 2017-18, 16.28% for 2018-19, 18.13% for 2019-20, and 19.10% for 2020-21.

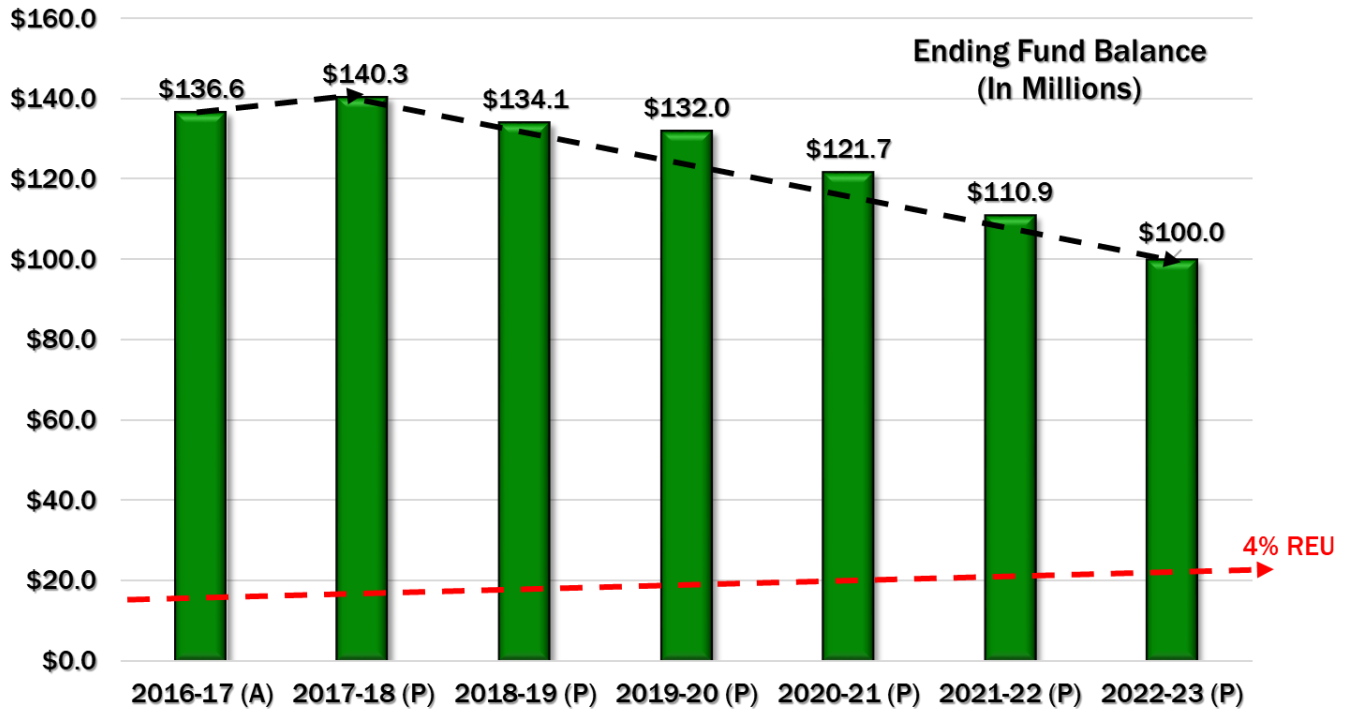
The CalPERS Board approved an employer contribution rate of 15.531% for 2017-18. The agency estimates the employer rate for 2018-19 will be approximately 18.062%, 20.8% for 2019-20, 23.50% for 2020-21, 24.60% for 2021-22, and 25.30% for 2022-23.

The primary causes of these raising costs are as follows:

- A phase-in of new demographic and actuarial assumptions adopted by the CalPERS Board in 2014.
- The amortization and smoothing policy, which spreads rate increases/decreases over a five-year period and amortizes investment gains and losses over 30 years.
- A 7.1% increase in active member salaries, which is more than double the 3% increase assumption.
- Lower than anticipated investment gains. Employee rates will continue at 7% for classic members (those who were members on December 31, 2012) and at 6% for new members.

Multi-Year Projection (MYP) Chart:

General Fund Combined



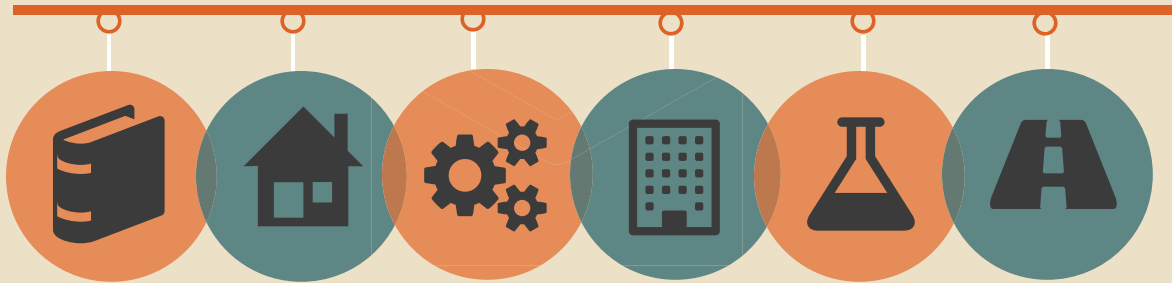
As discussed above, the District is projected to remain solvent during the 2018-19 fiscal year and continue to remain solvent in subsequent years.

Conclusion

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Administration is confident that the district will be able to maintain a minimum reserve of three percent and have the necessary cash in order to ensure that the district remains fiscally solvent.

SACS Forms

The SACS forms follow this summary and begin with the Budget Adoption Certification.



The Fontana Unified School District INTERIM REPORT CARD

LOCAL CONTROL ACCOUNTABILITY PLAN



GOAL 1

Increased Proficiency & Strategic Thinking

TEXTBOOKS
*
TECHNOLOGY
*
ASSESSMENT
*
A.P./I.B./VAPA

GOAL 2

Promote Multilingualism & Multiculturalism

ASSESSMENT
*
INSTRUCTION
*
STAFF DEVELOPMENT
*
COMMUNITY

GOAL 3

Graduation & College & Career Readiness

COLLEGE & CAREER
*
LINKED LEARNING
*
A.P./I.B.

GOAL 4

Cultivate Effective Teachers & Leaders

PROFESSIONAL DEVELOPMENT
*
SITE LEADERSHIP PIPELINE
*
INNOVATION

GOAL 5

Engage Students and Decrease Dropouts

ALTERNATIVE LEARNING
*
COUNSELING
*
BEHAVIORAL SUPPORT

GOAL 6

Strengthen Family & Community Engagement

OUTREACH
*
COLLABORATION
*
PARTNERSHIPS

GOAL 7

Promote Healthy Environments

SAFETY
*
HEALTH
*
LEARNING

Funding by Need

Serving a Diverse Population

The Fontana Unified School District's 45 schools educate students from preschool through adult in a diverse urban/suburban environment.

Moving Forward

The doors for FUSD's 45th school opened July of 2016.

45 Total Schools

Supplemental & Concentration Students

LOW INCOME
31,289

FOSTER
317

E.L.
10,407

UNIQUE
32,412

33K (87.4%) Consolidated Count

ELIGIBLE STUDENTS

Targeted Funding

Supplemental and Concentration students generated additional funds.

\$98.6 million

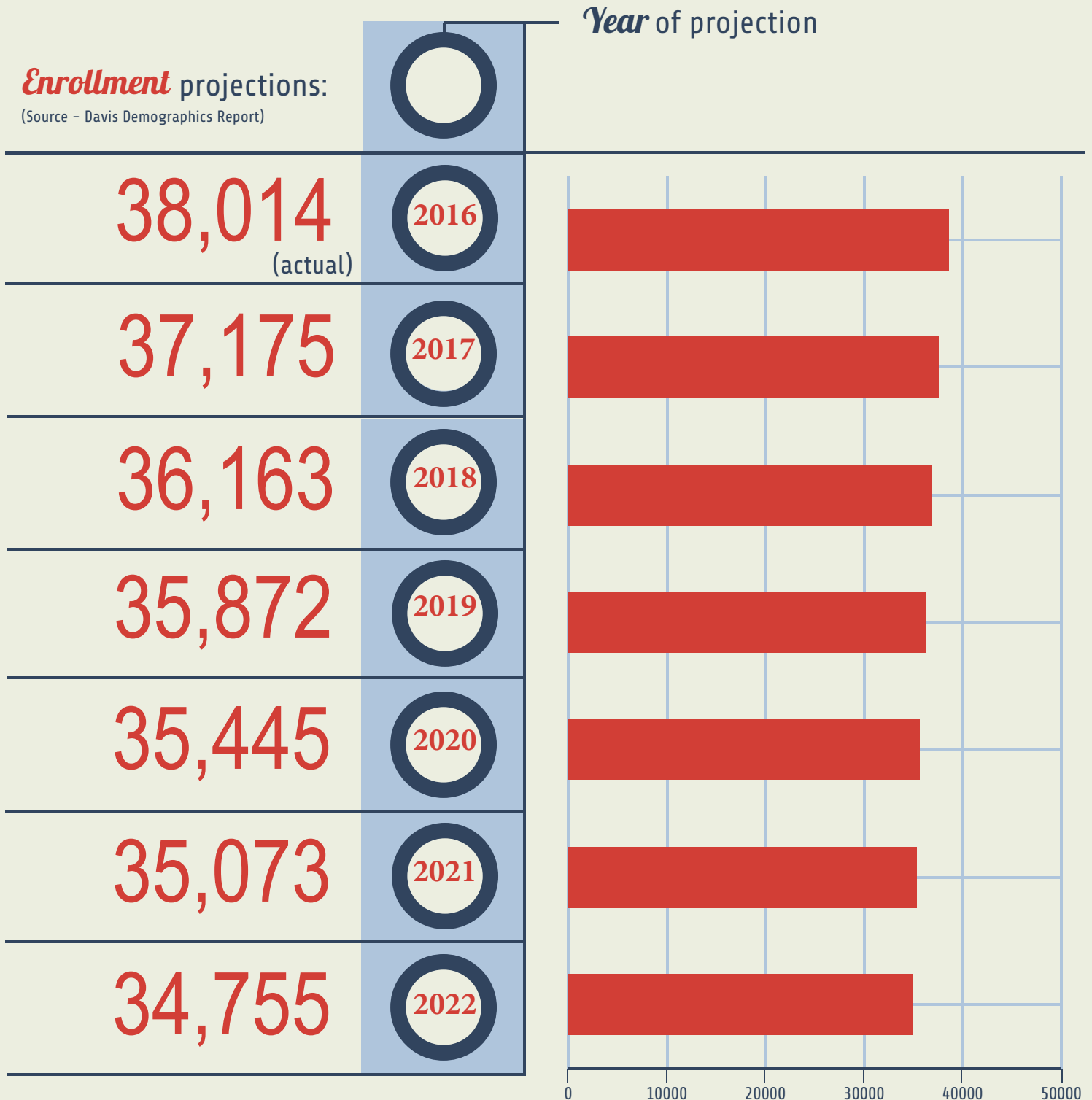




Enrollment PROJECTIONS FOR **FUSD**

Student enrollment is one of the more influential factors in school funding.

The number of students per household within the Fontana Unified School District is projected to decline. Continued decline will affect the ability to generate revenue.



ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: 9680 Citrus Ave Fontana CA

Date: May 24, 2018

Place: 9680 Citrus Avenue Fontana CA

Date: June 06, 2018

Time: 06:00 PM

Adoption Date: June 20, 2018

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Ryan DiGiulio

Telephone: (909) 357-7600, ext. 29116

Title: Associate Superintendent, Business Svcs

E-mail: Ryan.DiGiulio@fusd.net

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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
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 06, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 4,520,497.00
Less: Amount of total liabilities reserved in budget:	\$ 4,459,147.24
Estimated accrued but unfunded liabilities:	\$ 61,349.76

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

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

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

Date of Meeting: Jun 20, 2018

For additional information on this certification, please contact:

Name: Ryan DiGiulio

Title: Associate Superintendent, Business Services

Telephone: (909) 357-7600, ext. 29116

E-mail: Ryan.DiGiulio@fusd.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		381,836,831.00	0.00	381,836,831.00	396,781,782.00	0.00	396,781,782.00	3.9%
2) Federal Revenue	8100-8299		1,014,500.00	25,760,013.00	26,774,513.00	0.00	25,734,312.00	25,734,312.00	-3.9%
3) Other State Revenue	8300-8599		12,348,594.00	49,470,799.00	61,819,393.00	19,048,320.00	47,129,406.00	66,177,726.00	7.1%
4) Other Local Revenue	8600-8799		2,194,911.00	3,419,121.00	5,614,032.00	1,863,730.00	0.00	1,863,730.00	-66.8%
5) TOTAL, REVENUES			397,394,836.00	78,649,933.00	476,044,769.00	417,693,832.00	72,863,718.00	490,557,550.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		158,710,806.00	34,585,780.00	193,296,586.00	161,091,467.21	36,447,454.00	197,538,921.21	2.2%
2) Classified Salaries	2000-2999		44,157,586.00	16,468,099.00	60,625,685.00	44,819,950.00	16,715,120.00	61,535,070.00	1.5%
3) Employee Benefits	3000-3999		93,662,437.00	36,585,937.28	130,248,374.28	97,536,760.67	39,799,236.00	137,335,996.67	5.4%
4) Books and Supplies	4000-4999		14,035,202.00	11,165,658.72	25,200,860.72	27,824,938.00	8,130,566.00	35,955,504.00	42.7%
5) Services and Other Operating Expenditures	5000-5999		27,022,588.00	20,829,890.00	47,852,478.00	31,063,249.00	16,251,826.00	47,315,075.00	-1.1%
6) Capital Outlay	6000-6999		11,786,961.00	1,688,266.00	13,475,227.00	3,805,942.00	952,715.00	4,758,657.00	-64.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		151,376.00	0.00	151,376.00	155,018.00	0.00	155,018.00	2.4%
7400-7499			(5,924,413.00)	4,213,718.00	(1,710,695.00)	(4,702,977.00)	3,290,156.00	(1,412,821.00)	-17.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		343,602,543.00	125,537,349.00	469,139,892.00	361,594,347.88	121,587,073.00	483,181,420.88	3.0%
9) TOTAL, EXPENDITURES									
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			53,792,293.00	(46,887,416.00)	6,904,877.00	56,099,484.12	(48,723,355.00)	7,376,129.12	6.8%
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		0.00	3,229,643.00	3,229,643.00	13,500,000.00	0.00	13,500,000.00	318.0%
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		(45,474,638.00)	45,474,638.00	0.00	(48,030,912.00)	48,030,912.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,474,638.00)	42,244,995.00	(3,229,643.00)	(61,530,912.00)	48,030,912.00	(13,500,000.00)	318.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,317,655.00	(4,642,421.00)	3,675,234.00	(5,431,427.88)	(692,443.00)	(6,123,870.88)	-266.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	113,312,117.38	23,268,984.52	136,581,101.90	121,629,772.38	18,626,563.52	140,256,335.90	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,312,117.38	23,268,984.52	136,581,101.90	121,629,772.38	18,626,563.52	140,256,335.90	2.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,312,117.38	23,268,984.52	136,581,101.90	121,629,772.38	18,626,563.52	140,256,335.90	2.7%
2) Ending Balance, June 30 (E + F1e)			121,629,772.38	18,626,563.52	140,256,335.90	116,198,344.50	17,934,120.52	134,132,465.02	-4.4%
Components of Ending Fund Balance									
a) Nonspendable			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	551,064.00	0.00	551,064.00	552,000.00	0.00	552,000.00	0.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,626,573.04	18,626,573.04	0.00	17,934,130.04	17,934,130.04	-3.7%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			3,860,420.00	0.00	3,860,420.00	38,875,004.00	0.00	38,875,004.00	907.0%
1718 Supplemental & Concentration Ca	0000	9780				2,611,900.00		2,611,900.00	
1718 College Career Prep Carryover	0000	9780				1,248,520.00		1,248,520.00	
1819 May Revision \$344/ADA	0000	9780				12,244,463.00		12,244,463.00	
1718 One time 4% Cert BU / Class & S&	0000	9780				9,958,548.00		9,958,548.00	
1819 On-going 2.5% Cert BU Increase	0000	9780				4,927,528.00		4,927,528.00	
1819 One time 4% Certificated BU Incre	0000	9780				7,884,045.00		7,884,045.00	
Supplemental & Concentration	0000	9780	2,611,900.00		2,611,900.00				
College & Career Prep	0000	9780	1,248,520.00		1,248,520.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,894,781.40	0.00	18,894,781.40	19,867,258.00	0.00	19,867,258.00	5.1%
Unassigned/Unappropriated Amount		9790	98,223,506.98	(9.52)	98,223,497.46	56,804,082.50	(9.52)	56,804,072.98	-42.2%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	312,790,977.00		312,790,977.00	335,894,055.00		335,894,055.00	7.4%
Education Protection Account State Aid - Current Year		8012	46,338,811.00		46,338,811.00	45,165,665.00		45,165,665.00	-2.5%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	162,163.00		162,163.00	162,163.00		162,163.00	0.0%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,937,794.00		15,937,794.00	15,937,794.00		15,937,794.00	0.0%
Unsecured Roll Taxes		8042	551,094.00		551,094.00	551,094.00		551,094.00	0.0%
Prior Years' Taxes		8043	22,080.00		22,080.00	22,080.00		22,080.00	0.0%
Supplemental Taxes		8044	897,547.00		897,547.00	897,547.00		897,547.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,754,765.00)		(3,754,765.00)	(3,754,765.00)		(3,754,765.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,891,508.00		8,891,508.00	1,906,537.00		1,906,537.00	-78.6%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00		0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			381,837,209.00		381,837,209.00	396,782,170.00		396,782,170.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(378.00)		(378.00)	(388.00)		(388.00)	2.6%
Property Taxes Transfers		8097	0.00		0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			381,836,831.00	0.00	381,836,831.00	396,781,782.00	0.00	396,781,782.00	3.9%
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	6,081,829.00	6,081,829.00	0.00	6,591,301.00	6,591,301.00	8.4%
Special Education Discretionary Grants		8182	0.00	1,252,851.00	1,252,851.00	0.00	739,596.00	739,596.00	-41.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,207,239.00	15,207,239.00		14,458,640.00	14,458,640.00	-4.9%
Title I, Part D, Local Delinquent Programs	3025	8290		14,606.00	14,606.00		0.00	0.00	-100.0%
Title II, Part A, Educator Quality	4035	8290		633,600.00	633,600.00		1,543,300.00	1,543,300.00	143.6%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		50,476.00	50,476.00	New

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		1,656,373.00	1,656,373.00		1,174,737.00	1,174,737.00	-29.1%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		355,597.00	355,597.00		320,037.00	320,037.00	-10.0%
All Other Federal Revenue	All Other	8290	1,014,500.00	557,918.00	1,572,418.00	0.00	856,225.00	856,225.00	-45.5%
TOTAL, FEDERAL REVENUE			1,014,500.00	25,760,013.00	26,774,513.00	0.00	25,734,312.00	25,734,312.00	-3.9%
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		19,459,560.00	19,459,560.00		19,414,375.00	19,414,375.00	-0.2%
Prior Years	6500	8319		22,395.00	22,395.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,793,265.00	0.00	6,793,265.00	13,638,405.00	0.00	13,638,405.00	100.8%
Lottery - Unrestricted and Instructional Materials		8560	5,548,086.00	1,974,339.00	7,522,425.00	5,409,915.00	1,778,602.00	7,188,517.00	-4.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,586,730.00	4,586,730.00		4,490,528.00	4,490,528.00	-2.1%
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			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)	
	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		2,268,114.00	2,268,114.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,995,349.00	1,995,349.00		1,491,213.00	1,491,213.00	-25.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		34,763.00	34,763.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,243.00	19,129,549.00	19,136,792.00	0.00	19,954,688.00	19,954,688.00	4.3%
TOTAL, OTHER STATE REVENUE			12,348,594.00	49,470,799.00	61,819,393.00	19,048,320.00	47,129,406.00	66,177,726.00	7.1%

Description			Resource Codes		Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER LOCAL REVENUE													
Other Local Revenue													
County and District Taxes													
Other Restricted Levies													
Secured Roll			8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			8616	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Supplemental Taxes			8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes													
Parcel Taxes			8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other			8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds													
Not Subject to LCFF Deduction			8625	0.00	3,229,643.00	3,229,643.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sale of Publications			8632	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
All Other Sales			8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			8650	76,193.00	0.00	76,193.00	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	-1.6%
Interest			8660	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Non-Resident Students			8672	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Interagency Services			8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			8689	103,004.00	0.00	103,004.00	83,245.00	0.00	0.00	83,245.00	0.00	83,245.00	-19.2%
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	1,015,714.00	189,478.00	1,205,192.00	705,485.00	0.00	705,485.00	-41.5%
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			2,194,911.00	3,419,121.00	5,614,032.00	1,863,730.00	0.00	1,863,730.00	-66.8%
TOTAL_ REVENUES			397,394,836.00	78,649,933.00	476,044,769.00	417,693,832.00	72,863,718.00	490,557,550.00	3.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	128,728,668.00	24,536,577.00	153,265,245.00	130,659,598.00	26,247,513.00	156,907,111.00	2.4%
Certificated Pupil Support Salaries		1200	8,594,761.00	2,858,315.00	11,453,076.00	8,723,682.00	2,901,190.00	11,624,872.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	15,172,010.00	1,266,761.00	16,438,771.00	15,399,590.00	1,285,762.00	16,685,352.00	1.5%
Other Certificated Salaries		1900	6,215,367.00	5,924,127.00	12,139,494.00	6,308,597.21	6,012,989.00	12,321,586.21	1.5%
TOTAL, CERTIFICATED SALARIES			158,710,806.00	34,585,780.00	193,296,586.00	161,091,467.21	36,447,454.00	197,538,921.21	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,822,874.00	8,163,020.00	10,985,894.00	2,865,217.00	8,285,465.00	11,150,682.00	1.5%
Classified Support Salaries		2200	19,857,594.00	6,135,786.00	25,993,380.00	20,155,458.00	6,227,823.00	26,383,281.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,657,165.00	911,207.00	3,568,372.00	2,697,022.00	924,875.00	3,621,897.00	1.5%
Clerical, Technical and Office Salaries		2400	15,326,637.00	908,817.00	16,235,454.00	15,556,537.00	922,449.00	16,478,986.00	1.5%
Other Classified Salaries		2900	3,493,316.00	349,269.00	3,842,585.00	3,545,716.00	354,508.00	3,900,224.00	1.5%
TOTAL, CLASSIFIED SALARIES			44,157,586.00	16,468,099.00	60,625,685.00	44,819,950.00	16,715,120.00	61,535,070.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,547,132.00	21,390,805.76	43,937,937.76	23,322,487.70	22,931,114.00	46,253,601.70	5.3%
PERS		3201-3202	6,816,716.00	2,515,402.00	9,332,118.00	7,090,656.32	3,007,170.00	10,097,826.32	8.2%
OASDI/Medicare/Alternative		3301-3302	5,613,119.00	1,759,266.89	7,372,385.89	5,703,753.32	1,772,276.00	7,476,029.32	1.4%
Health and Welfare Benefits		3401-3402	40,905,172.00	10,286,772.00	51,191,944.00	43,597,679.64	11,442,857.00	55,040,536.64	7.5%
Unemployment Insurance		3501-3502	102,808.00	25,353.07	128,161.07	106,837.59	25,792.00	132,629.59	3.5%
Workers' Compensation		3601-3602	2,446,474.00	608,337.56	3,054,811.56	2,484,330.10	620,027.00	3,104,357.10	1.6%
OPEB, Allocated		3701-3702	15,231,016.00	0.00	15,231,016.00	15,231,016.00	0.00	15,231,016.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,662,437.00	36,585,937.28	130,248,374.28	97,536,760.67	39,799,236.00	137,335,996.67	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,649,596.00	1,963,260.00	4,612,856.00	10,086,591.00	1,821,826.00	11,908,417.00	158.2%
Books and Other Reference Materials		4200	570,122.00	492,453.00	1,062,575.00	227,234.00	267,554.00	494,788.00	-53.4%
Materials and Supplies		4300	7,471,075.00	5,504,808.72	12,975,883.72	7,499,076.00	4,909,880.00	12,408,956.00	-4.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	3,344,409.00	3,205,137.00	6,549,546.00	10,012,037.00	1,131,306.00	11,143,343.00	70.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,035,202.00	11,165,658.72	25,200,860.72	27,824,938.00	8,130,566.00	35,955,504.00	42.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	9,920,401.00	9,920,401.00	0.00	7,290,172.00	7,290,172.00	-26.5%
Travel and Conferences		5200	812,490.00	1,011,396.00	1,823,886.00	841,615.00	3,054,745.00	3,896,360.00	113.6%
Dues and Memberships		5300	185,897.00	13,390.00	199,287.00	143,389.00	101,166.00	244,555.00	22.7%
Insurance		5400 - 5450	1,542,471.00	0.00	1,542,471.00	1,642,471.00	0.00	1,642,471.00	6.5%
Operations and Housekeeping Services		5500	11,513,752.00	300,000.00	11,813,752.00	12,620,000.00	300,000.00	12,920,000.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,709,782.00	1,445,721.00	4,155,503.00	4,209,791.00	1,438,280.00	5,648,071.00	35.9%
Transfers of Direct Costs		5710	(1,225,607.00)	1,225,607.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(89,948.00)	5,536.00	(84,412.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,895,916.00	6,900,109.00	17,796,025.00	10,962,218.00	4,065,771.00	15,027,989.00	-15.6%
Communications		5900	677,835.00	7,730.00	685,565.00	643,765.00	1,692.00	645,457.00	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,022,588.00	20,829,890.00	47,852,478.00	31,063,249.00	16,251,826.00	47,315,075.00	-1.1%

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
CAPITAL OUTLAY											
Land			6100		342,135.00	0.00		342,135.00	0.00	342,135.00	0.0%
Land Improvements			6170		968,629.00	73,512.00		0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings			6200		6,157,514.00	349,900.00		1,520,000.00	0.00	1,520,000.00	-76.6%
Books and Media for New School Libraries or Major Expansion of School Libraries			6300		0.00	0.00		0.00	0.00	0.00	0.0%
Equipment			6400		4,106,511.00	419,975.00		1,628,368.00	383,670.00	2,012,038.00	-55.5%
Equipment Replacement			6500		212,172.00	844,879.00		315,439.00	569,045.00	884,484.00	-16.3%
TOTAL CAPITAL OUTLAY					11,786,961.00	1,688,266.00		3,805,942.00	952,715.00	4,758,657.00	-64.7%
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	0.0%
State Special Schools			7130		30,000.00	0.00		30,000.00	0.00	30,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00	0.00		0.00	0.00	0.00	0.0%
Payments to County Offices			7142		121,376.00	0.00		125,018.00	0.00	125,018.00	3.0%
Payments to JPAs			7143		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	0.0%
To County Offices			7212		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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500		7221			0.00			0.00	0.00	0.0%
To County Offices	6500		7222			0.00			0.00	0.00	0.0%
To JPAs	6500		7223			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	0.0%
To County Offices	6360		7222			0.00			0.00	0.00	0.0%
To JPAs	6360		7223			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	0.0%
All Other Transfers			7281-7283		0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			151,376.00	0.00	151,376.00	155,018.00	0.00	155,018.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,213,718.00)	4,213,718.00	0.00	(3,290,156.00)	3,290,156.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,710,695.00)	0.00	(1,710,695.00)	(1,412,821.00)	0.00	(1,412,821.00)	-17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,924,413.00)	4,213,718.00	(1,710,695.00)	(4,702,977.00)	3,290,156.00	(1,412,821.00)	-17.4%
TOTAL, EXPENDITURES			343,602,543.00	125,537,349.00	469,139,892.00	361,594,347.88	121,587,073.00	483,181,420.88	3.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,229,643.00	3,229,643.00	13,500,000.00	0.00	13,500,000.00	318.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,229,643.00	3,229,643.00	13,500,000.00	0.00	13,500,000.00	318.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,474,638.00)	45,474,638.00	0.00	(48,030,912.00)	48,030,912.00	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			(45,474,638.00)	45,474,638.00	0.00	(48,030,912.00)	48,030,912.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,474,638.00)	42,244,995.00	(3,229,643.00)	(61,530,912.00)	48,030,912.00	(13,500,000.00)	318.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
3410	Department of Rehab: Workability II, Transition Partnership	0.01	0.01
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.18	0.18
4124	ESEA: Title IV, Part B, 21st Century Community Learning Centers Pr	0.16	0.16
5640	Medi-Cal Billing Option	318,146.58	318,146.58
5810	Other Restricted Federal	29,652.20	29,652.20
6230	California Clean Energy Jobs Act	1,670,206.14	0.14
6264	Educator Effectiveness (15-16)	0.45	0.45
6300	Lottery: Instructional Materials	4,136,957.78	4,136,957.78
7338	College Readiness Block Grant	897,581.44	897,581.44
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	11,573,526.92	12,551,289.92
9010	Other Restricted Local	501.18	501.18
Total, Restricted Balance		18,626,573.04	17,934,130.04

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	463,393.00	382,000.00	-17.6%
3) Other State Revenue		8300-8599	179,116.00	180,520.00	0.8%
4) Other Local Revenue		8600-8799	1,087,191.00	1,039,000.00	-4.4%
5) TOTAL, REVENUES			1,729,700.00	1,601,520.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	849,417.00	567,247.00	-33.2%
2) Classified Salaries		2000-2999	296,451.00	284,505.00	-4.0%
3) Employee Benefits		3000-3999	376,690.00	355,038.00	-5.7%
4) Books and Supplies		4000-4999	161,312.00	256,200.00	58.8%
5) Services and Other Operating Expenditures		5000-5999	83,041.00	90,357.00	8.8%
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	71,222.00	48,173.00	-32.4%
9) TOTAL, EXPENDITURES			1,838,133.00	1,601,520.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,433.00)	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)			(108,433.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,466.68	196,033.68	-35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,466.68	196,033.68	-35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,466.68	196,033.68	-35.6%
2) Ending Balance, June 30 (E + F1e)			196,033.68	196,033.68	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	1,400.69	1,400.69	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	194,632.99	194,632.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	463,393.00	382,000.00	-17.6%
TOTAL, FEDERAL REVENUE			463,393.00	382,000.00	-17.6%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	179,116.00	180,520.00	0.8%
TOTAL, OTHER STATE REVENUE			179,116.00	180,520.00	0.8%

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	3,291.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	18,000.00	24,000.00	33.3%
Interagency Services		8677	1,065,000.00	1,015,000.00	-4.7%
Other Local Revenue					
All Other Local Revenue		8699	900.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,087,191.00	1,039,000.00	-4.4%
TOTAL, REVENUES			1,729,700.00	1,601,520.00	-7.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	582,279.00	307,577.00	-47.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,138.00	259,670.00	-2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			849,417.00	567,247.00	-33.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	23,106.00	22,358.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	273,345.00	262,147.00	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			296,451.00	284,505.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	128,911.00	124,868.00	-3.1%
PERS		3201-3202	45,821.00	42,731.00	-6.7%
OASDI/Medicare/Alternative		3301-3302	37,372.00	26,956.00	-27.9%
Health and Welfare Benefits		3401-3402	149,362.00	149,758.00	0.3%
Unemployment Insurance		3501-3502	620.00	503.00	-18.9%
Workers' Compensation		3601-3602	14,604.00	10,222.00	-30.0%
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			376,690.00	355,038.00	-5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	21,470.00	New
Books and Other Reference Materials		4200	7,126.00	4,455.00	-37.5%
Materials and Supplies		4300	74,646.00	176,381.00	136.3%
Noncapitalized Equipment		4400	79,540.00	53,894.00	-32.2%
TOTAL, BOOKS AND SUPPLIES			161,312.00	256,200.00	58.8%

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	17,962.00	43,451.00	141.9%
Dues and Memberships		5300	952.00	261.00	-72.6%
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	1,667.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,661.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	30,799.00	46,645.00	51.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,041.00	90,357.00	8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	71,222.00	48,173.00	-32.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,222.00	48,173.00	-32.4%
TOTAL, EXPENDITURES			1,838,133.00	1,601,520.00	-12.9%

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

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6391	Adult Education Block Grant Program	1,400.69	1,400.69
Total, Restricted Balance		1,400.69	1,400.69

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	523,667.00	544,316.00	3.9%
3) Other State Revenue		8300-8599	7,675,237.00	8,613,535.00	12.2%
4) Other Local Revenue		8600-8799	775,951.00	742,163.00	-4.4%
5) TOTAL, REVENUES			8,974,855.00	9,900,014.00	10.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,874,926.00	2,954,117.00	2.8%
2) Classified Salaries		2000-2999	2,345,464.00	2,635,154.00	12.4%
3) Employee Benefits		3000-3999	2,261,092.00	2,782,093.00	23.0%
4) Books and Supplies		4000-4999	375,493.00	1,124,861.00	199.6%
5) Services and Other Operating Expenditures		5000-5999	208,994.00	157,364.00	-24.7%
6) Capital Outlay		6000-6999	103,237.00	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	413,607.00	375,859.00	-9.1%
9) TOTAL, EXPENDITURES			8,582,813.00	10,029,448.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			392,042.00	(129,434.00)	-133.0%
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)			392,042.00	(129,434.00)	-133.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,433.09	1,389,475.09	39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			997,433.09	1,389,475.09	39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			997,433.09	1,389,475.09	39.3%
2) Ending Balance, June 30 (E + F1e)			1,389,475.09	1,260,041.09	-9.3%
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	1,301,931.00	1,248,003.00	-4.1%
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	87,544.09	12,038.09	-86.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	401,812.00	417,569.00	3.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	121,855.00	126,747.00	4.0%
TOTAL, FEDERAL REVENUE			523,667.00	544,316.00	3.9%
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	7,519,631.00	8,457,929.00	12.5%
All Other State Revenue	All Other	8590	155,606.00	155,606.00	0.0%
TOTAL, OTHER STATE REVENUE			7,675,237.00	8,613,535.00	12.2%
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	28,827.00	5,579.00	-80.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,675.00	10,675.00	0.0%
Interagency Services		8677	708,667.00	698,224.00	-1.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,782.00	27,685.00	-0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			775,951.00	742,163.00	-4.4%
TOTAL, REVENUES			8,974,855.00	9,900,014.00	10.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,132,345.00	2,168,049.00	1.7%
Certificated Pupil Support Salaries		1200	123,798.00	167,535.00	35.3%
Certificated Supervisors' and Administrators' Salaries		1300	400,469.00	398,859.00	-0.4%
Other Certificated Salaries		1900	218,314.00	219,674.00	0.6%
TOTAL, CERTIFICATED SALARIES			2,874,926.00	2,954,117.00	2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,413,550.00	1,672,130.00	18.3%
Classified Support Salaries		2200	72,307.00	65,203.00	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	303,307.00	334,535.00	10.3%
Other Classified Salaries		2900	556,300.00	563,286.00	1.3%
TOTAL, CLASSIFIED SALARIES			2,345,464.00	2,635,154.00	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	512,815.00	565,338.00	10.2%
PERS		3201-3202	345,929.00	470,905.00	36.1%
OASDI/Medicare/Alternative		3301-3302	221,510.00	255,071.00	15.2%
Health and Welfare Benefits		3401-3402	1,115,608.00	1,420,912.00	27.4%
Unemployment Insurance		3501-3502	2,601.00	2,794.00	7.4%
Workers' Compensation		3601-3602	62,629.00	67,073.00	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,261,092.00	2,782,093.00	23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,904.00	24,668.00	3.2%
Materials and Supplies		4300	259,353.00	1,088,193.00	319.6%
Noncapitalized Equipment		4400	92,236.00	12,000.00	-87.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,493.00	1,124,861.00	199.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,586.00	19,550.00	-0.2%
Dues and Memberships		5300	1,935.00	1,935.00	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	77,859.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	98,134.00	135,879.00	38.5%
Communications		5900	11,480.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,994.00	157,364.00	-24.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	103,237.00	0.00	-100.0%
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			103,237.00	0.00	-100.0%
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	413,607.00	375,859.00	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			413,607.00	375,859.00	-9.1%
TOTAL, EXPENDITURES			8,582,813.00	10,029,448.00	16.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	1,301,931.00	1,248,003.00
Total, Restricted Balance		1,301,931.00	1,248,003.00

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	22,886,547.00	22,459,546.00	-1.9%
3) Other State Revenue		8300-8599	1,376,365.00	1,346,365.00	-2.2%
4) Other Local Revenue		8600-8799	970,598.00	970,666.00	0.0%
5) TOTAL, REVENUES			25,233,510.00	24,776,577.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,257,913.00	8,633,347.00	4.5%
3) Employee Benefits		3000-3999	4,244,951.00	4,728,234.00	11.4%
4) Books and Supplies		4000-4999	10,448,823.00	9,581,554.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	397,969.00	432,500.00	8.7%
6) Capital Outlay		6000-6999	647,762.00	427,153.00	-34.1%
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	1,225,866.00	988,789.00	-19.3%
9) TOTAL, EXPENDITURES			25,223,284.00	24,791,577.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,226.00	(15,000.00)	-246.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,226.00	(15,000.00)	-246.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,908,922.04	9,919,148.04	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,908,922.04	9,919,148.04	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,908,922.04	9,919,148.04	0.1%
2) Ending Balance, June 30 (E + F1e)			9,919,148.04	9,904,148.04	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	9,990.00	9,990.00	0.0%
Stores		9712	84,069.55	84,070.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,825,088.49	9,810,088.04	-0.2%
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			
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	21,253,849.00	20,826,848.00	-2.0%
Donated Food Commodities		8221	1,632,698.00	1,632,698.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,886,547.00	22,459,546.00	-1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,376,365.00	1,346,365.00	-2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,376,365.00	1,346,365.00	-2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	864,046.00	864,046.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	79,940.00	79,340.00	-0.8%
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	26,612.00	27,280.00	2.5%
TOTAL, OTHER LOCAL REVENUE			970,598.00	970,666.00	0.0%
TOTAL, REVENUES			25,233,510.00	24,776,577.00	-1.8%

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	7,030,601.00	7,316,958.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	765,179.00	853,420.00	11.5%
Clerical, Technical and Office Salaries		2400	462,133.00	462,969.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,257,913.00	8,633,347.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,196,646.00	1,464,666.00	22.4%
OASDI/Medicare/Alternative		3301-3302	603,556.00	647,251.00	7.2%
Health and Welfare Benefits		3401-3402	2,336,146.00	2,509,024.00	7.4%
Unemployment Insurance		3501-3502	4,251.00	4,291.00	0.9%
Workers' Compensation		3601-3602	104,352.00	103,002.00	-1.3%
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			4,244,951.00	4,728,234.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,007,667.00	1,044,265.00	3.6%
Noncapitalized Equipment		4400	69,172.00	71,500.00	3.4%
Food		4700	9,371,984.00	8,465,789.00	-9.7%
TOTAL, BOOKS AND SUPPLIES			10,448,823.00	9,581,554.00	-8.3%

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	25,616.00	32,000.00	24.9%
Dues and Memberships		5300	2,546.00	4,000.00	57.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,440.00	8,000.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,777.00	29,000.00	-62.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,338.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	294,858.00	353,500.00	19.9%
Communications		5900	23,070.00	6,000.00	-74.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			397,969.00	432,500.00	8.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	512,253.00	337,153.00	-34.2%
Equipment		6400	131,716.00	50,000.00	-62.0%
Equipment Replacement		6500	3,793.00	40,000.00	954.6%
TOTAL, CAPITAL OUTLAY			647,762.00	427,153.00	-34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,225,866.00	988,789.00	-19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,225,866.00	988,789.00	-19.3%
TOTAL, EXPENDITURES			25,223,284.00	24,791,577.00	-1.7%

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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	6,770,157.49	6,755,157.04
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,459,239.00	2,459,239.00
5330	Child Nutrition: Summer Food Service Program Operations	595,692.00	595,692.00
Total, Restricted Balance		9,825,088.49	9,810,088.04

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	4,458.00	0.00	-100.0%
5) TOTAL, REVENUES			4,458.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	383,282.00	0.00	-100.0%
6) Capital Outlay		6000-6999	441,412.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			824,694.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(820,236.00)	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)			(820,236.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,236.17	0.17	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,236.17	0.17	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,236.17	0.17	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.17	0.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.17	0.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,458.00	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			4,458.00	0.00	-100.0%
TOTAL, REVENUES			4,458.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	383,282.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			383,282.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	18,694.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	289,127.00	0.00	-100.0%
Equipment		6400	58,110.00	0.00	-100.0%
Equipment Replacement		6500	75,481.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			441,412.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			824,694.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	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)			50,000.00	50,000.00	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)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,925,981.12	11,975,981.12	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,925,981.12	11,975,981.12	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,925,981.12	11,975,981.12	0.4%
2) Ending Balance, June 30 (E + F1e)			11,975,981.12	12,025,981.12	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,975,981.12	12,025,981.12	0.4%
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		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	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	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%
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)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	0.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.11	0.0%
2) Ending Balance, June 30 (E + F1e)			0.11	0.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.11	0.11	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	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
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
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	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200,100.00	2,050,000.00	-6.8%
5) TOTAL, REVENUES			2,200,100.00	2,050,000.00	-6.8%
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	68,143.00	100,000.00	46.8%
5) Services and Other Operating Expenditures		5000-5999	792,800.00	1,311,000.00	65.4%
6) Capital Outlay		6000-6999	547,000.00	639,000.00	16.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,407,943.00	2,050,000.00	45.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			792,157.00	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)			792,157.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,033,087.96	18,825,244.96	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,033,087.96	18,825,244.96	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,033,087.96	18,825,244.96	4.4%
2) Ending Balance, June 30 (E + F1e)			18,825,244.96	18,825,244.96	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	18,825,244.96	18,825,244.96	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
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	120,100.00	50,000.00	-58.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,080,000.00	2,000,000.00	-3.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200,100.00	2,050,000.00	-6.8%
TOTAL, REVENUES			2,200,100.00	2,050,000.00	-6.8%

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	51,250.00	100,000.00	95.1%
Noncapitalized Equipment		4400	16,893.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			68,143.00	100,000.00	46.8%

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	127,800.00	127,000.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	900.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	664,100.00	1,184,000.00	78.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			792,800.00	1,311,000.00	65.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	500,000.00	639,000.00	27.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			547,000.00	639,000.00	16.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,407,943.00	2,050,000.00	45.6%

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

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	18,825,244.96	18,825,244.96
Total, Restricted Balance		18,825,244.96	18,825,244.96

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	51,068.00	7,210.00	-85.9%
5) TOTAL, REVENUES			51,068.00	7,210.00	-85.9%
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	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)			51,068.00	7,210.00	-85.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,856,673.00	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			(7,856,673.00)	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)			(7,805,605.00)	7,210.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,448,577.17	2,642,972.17	-74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,448,577.17	2,642,972.17	-74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,448,577.17	2,642,972.17	-74.7%
2) Ending Balance, June 30 (E + F1e)			2,642,972.17	2,650,182.17	0.3%
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	2,642,972.17	2,650,182.17	0.3%
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,068.00	7,210.00	-85.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,068.00	7,210.00	-85.9%
TOTAL, REVENUES			51,068.00	7,210.00	-85.9%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			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					
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	7,856,673.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,856,673.00	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)			(7,856,673.00)	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	2,642,972.17	2,650,182.17
Total, Restricted Balance		2,642,972.17	2,650,182.17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,395,546.00	24,000.00	-99.3%
5) TOTAL, REVENUES			3,395,546.00	24,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	479,157.00	3,000,000.00	526.1%
5) Services and Other Operating Expenditures		5000-5999	3,435,405.00	2,250,000.00	-34.5%
6) Capital Outlay		6000-6999	6,758,226.00	4,000,000.00	-40.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	247,628.00	247,628.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,920,416.00	9,497,628.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,524,870.00)	(9,473,628.00)	25.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,086,315.00	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			11,086,315.00	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)			3,561,445.00	(9,473,628.00)	-366.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,585,274.61	19,146,719.61	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,585,274.61	19,146,719.61	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,585,274.61	19,146,719.61	22.9%
2) Ending Balance, June 30 (E + F1e)			19,146,719.61	9,673,091.61	-49.5%
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	19,146,719.61	9,673,091.61	-49.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,255.00	24,000.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,337,291.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,395,546.00	24,000.00	-99.3%
TOTAL, REVENUES			3,395,546.00	24,000.00	-99.3%

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	160,794.00	0.00	-100.0%
Noncapitalized Equipment		4400	318,363.00	3,000,000.00	842.3%
TOTAL, BOOKS AND SUPPLIES			479,157.00	3,000,000.00	526.1%

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	1,540.00	250,000.00	16133.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,433,865.00	2,000,000.00	-41.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,435,405.00	2,250,000.00	-34.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	697,202.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,061,024.00	4,000,000.00	-34.0%
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			6,758,226.00	4,000,000.00	-40.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,628.00	247,628.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			247,628.00	247,628.00	0.0%
TOTAL, EXPENDITURES			10,920,416.00	9,497,628.00	-13.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,086,315.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,086,315.00	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%

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)			11,086,315.00	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	19,146,719.61	9,673,091.61
Total, Restricted Balance		19,146,719.61	9,673,091.61

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	51,424.00	7,526,000.00	14535.2%
5) TOTAL, REVENUES			51,424.00	7,526,000.00	14535.2%
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	120,395.00	500,000.00	315.3%
5) Services and Other Operating Expenditures		5000-5999	83,730.00	90,000.00	7.5%
6) Capital Outlay		6000-6999	1,410,700.00	2,100,000.00	48.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,014,391.00	2,434,325.00	-39.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,629,216.00	5,124,325.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,577,792.00)	2,401,675.00	-143.1%
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 FUND BALANCE (C + D4)			(5,577,792.00)	2,401,675.00	-143.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,723,467.76	22,145,675.76	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,723,467.76	22,145,675.76	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,723,467.76	22,145,675.76	-20.1%
2) Ending Balance, June 30 (E + F1e)			22,145,675.76	24,547,350.76	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,145,675.76	24,547,350.76	10.8%
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 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	46,480.00	26,000.00	-44.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,944.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	7,500,000.00	New
TOTAL, OTHER LOCAL REVENUE			51,424.00	7,526,000.00	14535.2%
TOTAL, REVENUES			51,424.00	7,526,000.00	14535.2%

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	50,395.00	400,000.00	693.7%
Noncapitalized Equipment		4400	70,000.00	100,000.00	42.9%
TOTAL, BOOKS AND SUPPLIES			120,395.00	500,000.00	315.3%
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	5,000.00	5,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,200.00	0.00	-100.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	71,530.00	85,000.00	18.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,730.00	90,000.00	7.5%
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	1,410,700.00	2,100,000.00	48.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,410,700.00	2,100,000.00	48.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,184,391.00	1,099,325.00	-7.2%
Other Debt Service - Principal		7439	2,830,000.00	1,335,000.00	-52.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,014,391.00	2,434,325.00	-39.4%
TOTAL, EXPENDITURES			5,629,216.00	5,124,325.00	-9.0%

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

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	128,223.00	129,343.00	0.9%
4) Other Local Revenue		8600-8799	15,507,585.00	14,683,550.00	-5.3%
5) TOTAL, REVENUES			15,635,808.00	14,812,893.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,364,381.26	17,366,056.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,364,381.26	17,366,056.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(728,573.26)	(2,553,163.00)	250.4%
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)			(728,573.26)	(2,553,163.00)	250.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,229,005.51	17,500,432.25	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,229,005.51	17,500,432.25	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,229,005.51	17,500,432.25	-4.0%
2) Ending Balance, June 30 (E + F1e)			17,500,432.25	14,947,269.25	-14.6%
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	17,500,432.25	14,947,269.25	-14.6%
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	128,223.00	129,343.00	0.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			128,223.00	129,343.00	0.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,104,468.00	13,177,630.00	-6.6%
Unsecured Roll		8612	849,263.00	832,112.00	-2.0%
Prior Years' Taxes		8613	9,565.00	19,935.00	108.4%
Supplemental Taxes		8614	342,739.00	437,009.00	27.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	148,578.00	167,236.00	12.6%
Interest		8660	52,972.00	49,628.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,507,585.00	14,683,550.00	-5.3%
TOTAL, REVENUES			15,635,808.00	14,812,893.00	-5.3%

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	8,711,800.00	9,716,800.00	11.5%
Bond Interest and Other Service Charges		7434	7,652,581.26	7,649,256.00	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)			16,364,381.26	17,366,056.00	6.1%
TOTAL, EXPENDITURES			16,364,381.26	17,366,056.00	6.1%

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					
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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	17,500,432.25	14,947,269.25
Total, Restricted Balance		17,500,432.25	14,947,269.25

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,280,283.00	3,280,283.00	0.0%
5) TOTAL, REVENUES			3,280,283.00	3,280,283.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	236,983.00	230,498.00	-2.7%
3) Employee Benefits		3000-3999	92,038.00	97,918.00	6.4%
4) Books and Supplies		4000-4999	13,453.00	7,432.00	-44.8%
5) Services and Other Operating Expenses		5000-5999	2,937,809.00	2,944,435.00	0.2%
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			3,280,283.00	3,280,283.00	0.0%
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	4,459,147.24	4,459,147.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,459,147.24	4,459,147.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,459,147.24	4,459,147.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			4,459,147.24	4,459,147.24	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	4,459,147.24	4,459,147.24	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	39,512.00	39,512.00	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	3,205,401.00	3,205,401.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,370.00	35,370.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,280,283.00	3,280,283.00	0.0%
TOTAL, REVENUES			3,280,283.00	3,280,283.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	146,889.00	141,364.00	-3.8%
Clerical, Technical and Office Salaries		2400	90,094.00	89,134.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			236,983.00	230,498.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,462.00	41,632.00	14.2%
OASDI/Medicare/Alternative		3301-3302	17,912.00	17,633.00	-1.6%
Health and Welfare Benefits		3401-3402	34,695.00	35,772.00	3.1%
Unemployment Insurance		3501-3502	117.00	115.00	-1.7%
Workers' Compensation		3601-3602	2,852.00	2,766.00	-3.0%
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			92,038.00	97,918.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	600.00	New
Materials and Supplies		4300	5,453.00	2,532.00	-53.6%
Noncapitalized Equipment		4400	8,000.00	4,300.00	-46.3%
TOTAL, BOOKS AND SUPPLIES			13,453.00	7,432.00	-44.8%

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	3,499.00	2,499.00	-28.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	250,000.00	250,000.00	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 - Interfund		5750	130.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,684,180.00	2,691,936.00	0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,937,809.00	2,944,435.00	0.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,280,283.00	3,280,283.00	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%
(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%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	4,459,147.24	4,459,147.24
Total, Restricted Net Position		4,459,147.24	4,459,147.24

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,231,016.00	15,231,016.00	0.0%
5) TOTAL, REVENUES			15,231,016.00	15,231,016.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,267,300.00	5,267,300.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,267,300.00	5,267,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,963,716.00	9,963,716.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	13,500,000.00	New
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	13,500,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,963,716.00	23,463,716.00	135.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,216,046.54	43,179,762.54	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,216,046.54	43,179,762.54	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,216,046.54	43,179,762.54	30.0%
2) Ending Net Position, June 30 (E + F1e)			43,179,762.54	66,643,478.54	54.3%
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	43,179,762.54	66,643,478.54	54.3%

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	15,231,016.00	15,231,016.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,231,016.00	15,231,016.00	0.0%
TOTAL, REVENUES			15,231,016.00	15,231,016.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,267,300.00	5,267,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,267,300.00	5,267,300.00	0.0%
TOTAL, EXPENSES			5,267,300.00	5,267,300.00	0.0%

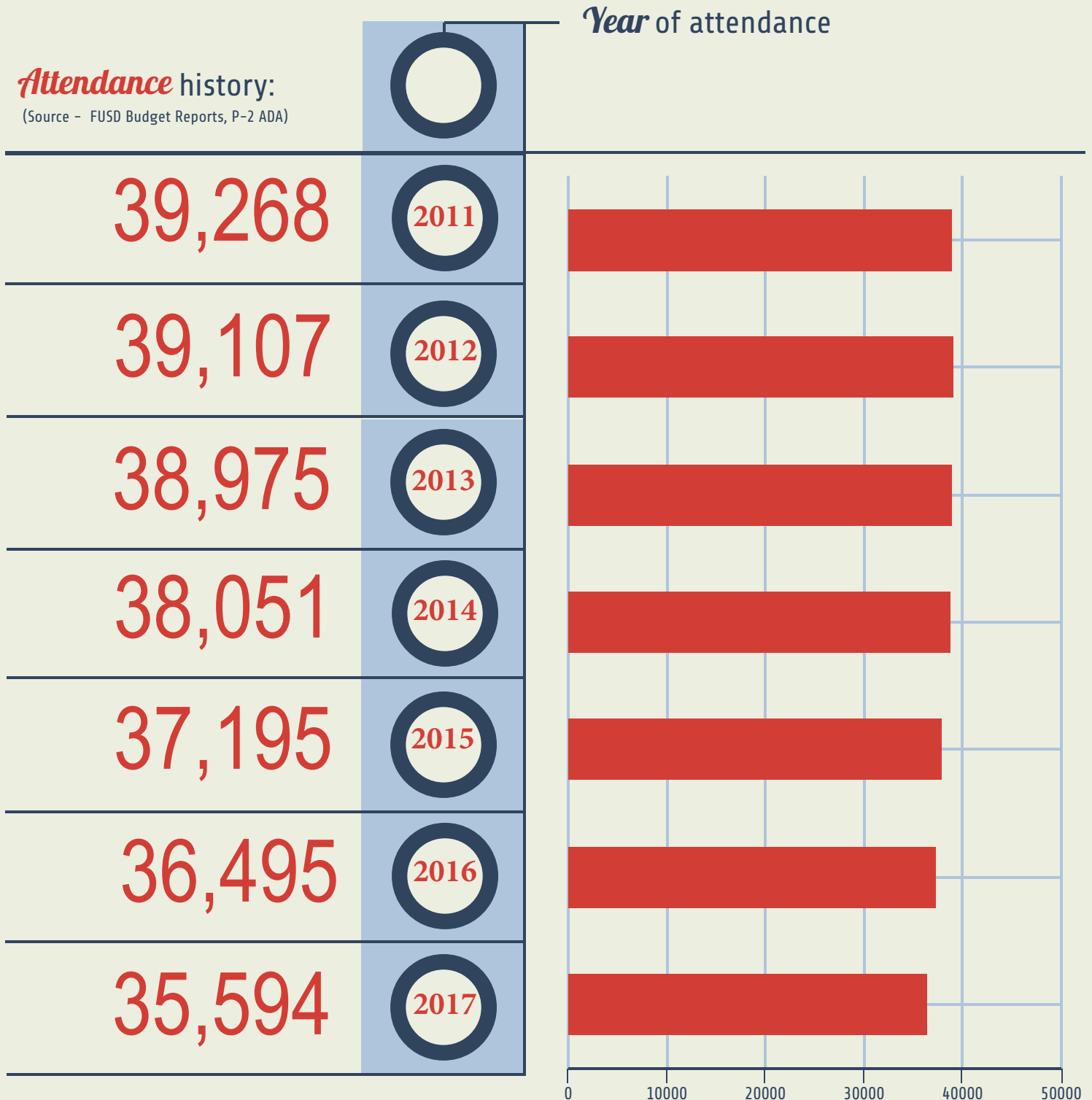
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	13,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	13,500,000.00	New
OTHER SOURCES/USES					
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	13,500,000.00	New

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



Attendance HISTORY IN FUSD

School districts are funded based on the number of students they serve. The most commonly used factor in the calculation of funding is Average Daily Attendance (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
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)	35,594.37	35,476.91	36,519.19	34,911.76	34,796.79	35,594.37
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)	35,594.37	35,476.91	36,519.19	34,911.76	34,796.79	35,594.37
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)	35,594.37	35,476.91	36,519.19	34,911.76	34,796.79	35,594.37
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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
	JUNE		173,100,395.77	152,724,083.03	145,654,350.07	150,401,920.36	145,730,319.54	145,302,658.42	165,009,399.03	158,141,632.25
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		15,639,548.85	15,639,548.85	39,442,604.18	28,151,187.93	28,151,187.93	39,442,604.18	28,151,187.93	32,771,803.53
	8020-8079 Property Taxes		577,196.08	0.00	0.00	0.00	2,617,590.06	5,147,982.33	900,860.62	356,202.83
	8080-8099 Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299 Federal Revenue		0.00	0.00	2,091,480.81	1,30,589.48	75,846.47	5,036,090.67	118,852.30	472.96
	8300-8599 Other State Revenue		970,718.75	1,487,361.75	3,836,475.75	1,813,485.72	6,075,432.12	7,181,260.17	1,747,293.75	2,901,289.53
	8600-8799 Other Local Revenue		611,979.53	32,488.52	16,755.38	(27,671.47)	324,319.87	37,013.14	572,940.42	34,156.79
	8910-8929 Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS		17,799,443.21	17,159,399.12	45,387,316.12	30,067,591.66	37,244,376.45	56,844,950.49	31,491,135.02	36,063,925.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	3,182,300.96	17,668,783.64	17,668,783.64	17,668,783.64	17,668,783.64	17,668,783.64	17,668,783.64
	2000-2999 Classified Salaries		3,163,289.34	5,306,525.51	5,306,525.51	5,306,525.51	5,306,525.51	5,306,525.51	5,306,525.51	5,306,525.51
	3000-3999 Employee Benefits		2,143,827.32	6,317,200.52	10,224,083.47	10,224,083.47	10,224,083.47	10,224,083.47	10,224,083.47	10,224,083.47
	4000-4999 Books and Supplies		115,333.11	1,014,480.94	2,442,153.40	2,501,734.83	1,023,040.43	862,453.85	716,136.50	3,180,016.83
	5000-5999 Services		232,727.70	3,937,930.71	3,488,273.56	3,808,495.54	3,212,967.75	2,873,345.31	4,420,536.93	2,076,533.04
	6000-6599 Capital Outlay		143,241.15	154,769.28	215,659.72	222,233.95	236,636.77	203,018.10	170,499.24	331,631.63
	7000-7499 Other Outgo		7,906.10	0.00	42,896.60	0.00	0.00	0.00	(147,663.49)	7,962.83
	7600-7629 Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS		5,806,324.72	19,913,207.92	39,388,375.90	39,731,856.94	37,672,037.57	37,138,209.88	38,358,901.80	38,795,536.95
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299 Accounts Receivable	0.00	0.00	0.00	3,064,554.23	7,150,626.54	0.00	0.00	0.00	0.00
	9310 Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320 Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330 Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340 Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9400 Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	0.00	0.00	3,064,554.23	7,150,626.54	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
Nonoperating	9500-9599 Accounts Payable	0.00	32,369,431.23	4,315,924.16	4,315,924.16	2,157,962.08	0.00	0.00	0.00	0.00
	9610 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640 Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650 Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690 Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	32,369,431.23	4,315,924.16	4,315,924.16	2,157,962.08	0.00	0.00	0.00	0.00
	Suspense Clearing		0.00							
	TOTAL BALANCE SHEET ITEMS	0.00	(32,369,431.23)	(4,315,924.16)	(1,251,369.93)	4,992,664.46	0.00	0.00	0.00	0.00
	E. NET INCREASE/DECREASE (B - C + D)		(20,376,312.74)	(7,069,732.96)	4,747,570.29	(4,671,600.92)	(427,661.12)	19,706,740.61	(6,867,766.78)	(2,731,611.31)
F. ENDING CASH (A + E)										
			152,724,083.03	145,654,350.07	150,401,920.36	145,730,319.54	145,302,658.42	165,009,399.03	158,141,632.25	155,410,020.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		155,410,020.94	169,414,768.24	174,548,296.55	163,213,029.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	44,063,219.78	32,771,803.53	32,771,803.53	44,063,219.78	0.00	0.00	381,059,720.00	381,059,720.00
Property Taxes	8020-8079	332,150.95	5,147,982.33	172,213.49	470,271.31	0.00	0.00	15,722,450.00	15,722,450.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(388.00)	0.00	0.00	(388.00)	(388.00)
Federal Revenue	8100-8299	3,287,652.00	0.00	3,560,641.50	2,179,686.00	9,252,999.81	0.00	25,734,312.00	25,734,312.00
Other State Revenue	8300-8599	3,220,946.88	6,386,086.42	6,010,876.42	19,033,399.74	5,513,099.00	0.00	66,177,726.00	66,177,726.00
Other Local Revenue	8600-8799	11,215.47	6,032.67	17,264.37	0.00	227,235.31	0.00	1,863,730.00	1,863,730.00
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		50,915,185.08	44,311,904.95	42,532,799.31	65,748,188.83	14,993,334.12	0.00	490,557,550.00	490,557,550.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,668,783.64	17,668,783.64	17,668,783.64	17,668,783.64	17,668,783.85	0.00	197,538,921.21	197,538,921.21
Classified Salaries	2000-2999	5,306,525.51	5,306,525.51	5,306,525.51	5,306,525.56	0.00	0.00	61,535,070.00	61,535,070.00
Employee Benefits	3000-3999	10,224,083.47	10,224,083.47	10,224,083.47	27,510,189.47	9,348,028.13	0.00	137,335,996.67	137,335,996.67
Books and Supplies	4000-4999	1,328,071.93	1,300,440.83	10,735,820.68	4,454,777.81	6,281,042.86	0.00	35,955,504.00	35,955,504.00
Services	5000-5999	2,190,435.58	4,475,768.51	8,299,030.19	4,965,218.93	3,333,811.25	0.00	47,315,075.00	47,315,075.00
Capital Outlay	6000-6599	192,537.65	298,357.43	1,625,860.50	437,288.49	526,923.09	0.00	4,758,657.00	4,758,657.00
Other Outgo	7000-7499	0.00	(95,582.75)	7,962.83	7,962.83	(1,089,247.95)	0.00	(1,257,803.00)	(1,257,803.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	13,500,000.00	0.00	0.00	13,500,000.00	13,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		36,910,437.78	39,178,376.64	53,868,066.82	73,850,746.73	36,069,341.23	0.00	496,681,420.88	496,681,420.88
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(14,993,334.12)	0.00	(4,778,153.35)	(4,778,153.35)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	(14,993,334.12)	0.00	(4,778,153.35)	(4,778,153.35)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(36,069,341.29)	0.00	7,089,900.34	7,089,900.34
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	(36,069,341.29)	0.00	7,089,900.34	7,089,900.34
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	21,076,007.17	0.00	(11,868,063.69)	(11,868,063.69)
E. NET INCREASE/DECREASE (B - C + D)		14,004,747.30	5,133,528.31	(11,335,267.51)	(8,104,557.90)	0.06	0.00	(17,991,924.57)	(6,123,870.88)
F. ENDING CASH (A + E)		169,414,768.24	174,548,296.55	163,213,029.04	155,108,471.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								155,108,471.20	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			155,108,471.14	140,166,506.74	133,694,839.64	141,029,211.00	139,081,136.81	139,108,912.91	153,426,775.57	147,321,567.40
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		15,639,548.85	15,639,548.85	39,226,129.18	28,151,187.93	28,151,187.93	39,226,129.18	28,151,187.93	33,566,112.33
	8020-8079 Property Taxes		577,196.08	0.00	0.00	0.00	2,617,590.06	5,147,982.33	900,860.62	356,202.83
	8080-8099 Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299 Federal Revenue		0.00	0.00	2,091,480.81	1,30,589.48	75,846.47	5,036,090.67	118,852.30	472.96
	8300-8599 Other State Revenue		970,718.75	1,487,361.75	3,836,475.75	1,813,485.72	6,054,399.12	3,063,129.25	1,747,293.75	2,901,289.53
	8600-8799 Other Local Revenue		611,979.53	32,488.52	16,755.38	(27,671.47)	324,319.87	37,013.14	572,940.42	34,156.79
	8910-8929 Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS		17,799,443.21	17,159,399.12	45,170,841.12	30,067,591.66	37,223,343.45	52,510,344.57	31,491,135.02	36,858,234.44
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	3,182,300.96	17,938,155.91	17,938,155.91	17,938,155.91	17,938,155.91	17,938,155.91	17,938,155.91
	2000-2999 Classified Salaries		3,163,289.34	5,390,436.97	5,390,436.97	5,390,436.97	5,390,436.97	5,390,436.97	5,390,436.97	5,390,436.97
	3000-3999 Employee Benefits		2,143,827.32	6,472,664.43	11,041,994.84	11,041,994.84	11,041,994.84	11,041,994.84	11,041,994.84	11,041,994.84
	4000-4999 Books and Supplies		115,333.11	1,014,480.94	2,442,153.40	2,501,734.83	1,023,040.43	862,453.85	716,136.50	3,180,016.83
	5000-5999 Services		232,727.70	3,937,930.71	1,773,161.50	3,808,495.54	1,682,225.50	2,873,345.31	2,603,706.29	2,076,533.04
	6000-6599 Capital Outlay		26,318.08	26,318.08	98,736.65	26,714.58	119,713.70	86,095.03	53,576.17	26,318.08
	7000-7499 Other Outgo		7,906.10	0.00	42,896.60	0.00	0.00	0.00	(147,663.49)	7,962.83
	7600-7629 Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS		5,689,401.65	20,024,132.09	38,727,535.87	40,707,532.67	37,195,567.35	38,192,481.91	37,596,343.19	39,661,418.50
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299 Accounts Receivable	0.00	0.00	0.00	4,498,000.24	10,495,333.88	0.00	0.00	0.00	0.00
	9310 Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320 Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330 Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340 Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9400 Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	0.00	0.00	4,498,000.24	10,495,333.88	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
Nonoperating	9500-9599 Accounts Payable	0.00	27,052,005.96	3,606,934.13	3,606,934.13	1,803,467.06	0.00	0.00	0.00	0.00
	9610 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640 Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650 Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690 Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	0.00	27,052,005.96	3,606,934.13	3,606,934.13	1,803,467.06	0.00	0.00	0.00	0.00
	Nonoperating									
	Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS	0.00	(27,052,005.96)	(3,606,934.13)	891,066.11	8,691,866.82	0.00	0.00	0.00	0.00
	E. NET INCREASE/DECREASE (B - C + D)		(14,941,964.40)	(6,471,667.10)	7,334,371.36	(1,948,074.19)	27,776.10	14,317,862.66	(6,105,208.17)	(2,803,184.06)
F. ENDING CASH (A + E)			140,166,506.74	133,694,839.64	141,029,211.00	139,081,136.81	139,108,912.91	153,426,775.57	147,321,567.40	144,518,383.34
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		144,518,383.34	158,005,916.69	158,953,110.38	146,737,889.09				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	44,641,053.58	33,566,112.33	33,566,112.33	44,641,053.58	0.00	0.00	384,165,364.00	384,165,364.00
Property Taxes	8020-8079	332,150.95	5,147,982.33	172,213.49	470,271.31	0.00	0.00	15,722,450.00	15,722,450.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(396.00)	0.00	0.00	(396.00)	(396.00)
Federal Revenue	8100-8299	3,287,652.00	0.00	3,560,641.50	2,179,686.00	9,252,999.81	0.00	25,734,312.00	25,734,312.00
Other State Revenue	8300-8599	3,184,303.63	2,304,598.75	1,929,388.75	19,033,399.75	5,439,812.50	0.00	53,765,657.00	53,765,657.00
Other Local Revenue	8600-8799	7,083.00	6,032.67	17,264.37	0.00	231,367.78	0.00	1,863,730.00	1,863,730.00
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		51,452,243.16	41,024,726.08	39,245,620.44	66,324,014.64	14,924,180.09	0.00	481,251,117.00	481,251,117.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,938,155.91	17,938,155.91	17,938,155.91	17,938,155.91	17,938,155.94	0.00	200,502,016.00	200,502,016.00
Classified Salaries	2000-2999	5,390,436.97	5,390,436.97	5,390,436.97	5,390,436.96	0.00	0.00	62,458,096.00	62,458,096.00
Employee Benefits	3000-3999	11,041,994.84	11,041,994.84	11,041,994.84	28,328,100.84	10,010,475.85	0.00	146,333,022.00	146,333,022.00
Books and Supplies	4000-4999	1,328,071.93	1,300,440.83	9,510,820.68	4,046,444.48	5,464,376.19	0.00	33,505,504.00	33,505,504.00
Services	5000-5999	2,190,435.58	4,475,768.51	6,685,717.48	4,806,599.77	3,198,223.07	0.00	40,344,869.00	40,344,869.00
Capital Outlay	6000-6599	75,614.58	26,318.08	885,753.02	78,238.74	28,942.21	0.00	1,558,657.00	1,558,657.00
Other Outgo	7000-7499	0.00	(95,582.75)	7,962.83	0.00	(1,151,285.12)	0.00	(1,327,803.00)	(1,327,803.00)
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		37,964,709.81	40,077,532.39	51,460,841.73	60,587,975.70	35,488,888.14	0.00	483,374,361.00	483,374,361.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	14,993,334.12	14,993,334.12
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,993,334.12	14,993,334.12
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	36,069,341.28	36,069,341.28
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	36,069,341.28	36,069,341.28
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(21,076,007.16)	(21,076,007.16)
E. NET INCREASE/DECREASE (B - C + D)		13,487,533.35	947,193.69	(12,215,221.29)	5,736,038.94	(20,564,708.05)	0.00	(23,199,251.16)	(23,199,251.16)
F. ENDING CASH (A + E)		158,005,916.69	158,953,110.38	146,737,889.09	152,473,928.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								131,909,219.98	131,909,219.98

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	193,296,586.00	301	0.00	303	193,296,586.00	305	3,896,222.00		307	189,400,364.00	309
2000 - Classified Salaries	60,625,685.00	311	0.00	313	60,625,685.00	315	3,206,785.00		317	57,418,900.00	319
3000 - Employee Benefits	130,248,374.28	321	15,231,016.00	323	115,017,358.28	325	2,895,637.00		327	112,121,721.28	329
4000 - Books, Supplies Equip Replace. (6500)	26,257,911.72	331	1,057,051.00	333	25,200,860.72	335	4,696,389.00		337	20,504,471.72	339
5000 - Services. . . & 7300 - Indirect Costs	46,141,783.00	341	8,000.00	343	46,133,783.00	345	10,380,819.00		347	35,752,964.00	349
TOTAL					440,274,273.00	365	TOTAL			415,198,421.00	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	153,095,707.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,985,894.00		380
3. STRS.	3101 & 3102	38,408,253.76		382
4. PERS.	3201 & 3202	1,755,168.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,102,724.89		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	29,917,493.00		385
7. Unemployment Insurance.	3501 & 3502	82,914.07		390
8. Workers' Compensation Insurance.	3601 & 3602	1,983,276.56		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		239,331,431.28		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		239,331,431.28		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.		57.64%		
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)	57.64%
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).	415,198,421.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	197,538,921.21	301	0.00	303	197,538,921.21	305	3,712,817.00		307	193,826,104.21	309
2000 - Classified Salaries	61,535,070.00	311	0.00	313	61,535,070.00	315	3,101,185.00		317	58,433,885.00	319
3000 - Employee Benefits	137,335,996.67	321	15,231,016.00	323	122,104,980.67	325	2,992,014.00		327	119,112,966.67	329
4000 - Books, Supplies Equip Replace. (6500)	36,839,988.00	331	884,484.00	333	35,955,504.00	335	4,173,278.00		337	31,782,226.00	339
5000 - Services. . . & 7300 - Indirect Costs	45,902,254.00	341	8,500.00	343	45,893,754.00	345	6,553,759.00		347	39,339,995.00	349
TOTAL					463,028,229.88	365	TOTAL			442,495,176.88	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	156,765,019.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,150,682.00	380
3. STRS.	3101 & 3102	42,467,865.00	382
4. PERS.	3201 & 3202	2,260,686.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,191,969.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	32,904,335.00	385
7. Unemployment Insurance.	3501 & 3502	85,144.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,043,535.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		250,869,235.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		250,869,235.00	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.		56.69%	
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)	56.69%
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).	442,495,176.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	472,369,535.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,849,998.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	13,469,739.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,229,643.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				16,699,382.00
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)				429,820,155.00

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)		35,476.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,115.49
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.)	421,028,838.44	11,559.31
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)	421,028,838.44	11,559.31
B. Required effort (Line A.2 times 90%)	378,925,954.60	10,403.38
C. Current year expenditures (Line I.E and Line II.B)	429,820,155.00	12,115.49
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) 13,181,929.00
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.

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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) 355,757,700.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.71%

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)	8,559,863.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,040,132.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,909.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,912,788.15
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)	413.29
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)	18,541,105.44
9. Carry-Forward Adjustment (Part IV, Line F)	(5,227,360.81)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,313,744.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	282,222,649.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	62,937,554.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,659,707.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,925.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	922,904.00
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)	3,354,168.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	49,644,843.85
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)	10,726.71
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)	1,766,911.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,065,969.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	23,349,656.00
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)	461,945,013.56

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) 4.01%

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) 2.88%

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)	<u>18,541,105.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,100,454.51</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.6%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.6%) times Part III, Line B18); zero if positive	<u>(5,227,360.81)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,227,360.81)</u>
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:	<u>2.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,613,680.41) is applied to the current year calculation and the remainder (\$-2,613,680.40) is deferred to one or more future years:	<u>3.45%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,742,453.60) is applied to the current year calculation and the remainder (\$-3,484,907.21) is deferred to one or more future years:	<u>3.64%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,227,360.81)</u>

Approved indirect cost rate: 5.60%
Highest rate used in any program: 5.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	13,537,561.00	757,974.00	5.60%
01	3025	13,831.00	775.00	5.60%
01	3310	5,759,308.00	322,521.00	5.60%
01	3315	151,176.00	8,466.00	5.60%
01	3320	482,455.00	27,017.00	5.60%
01	3327	25,000.00	1,400.00	5.60%
01	3345	1,183.00	66.00	5.58%
01	3385	36,327.00	2,034.00	5.60%
01	3386	14,946.00	837.00	5.60%
01	3395	14,984.00	839.00	5.60%
01	3410	195,288.00	10,937.00	5.60%
01	3550	333,437.00	16,672.00	5.00%
01	4035	600,000.00	33,600.00	5.60%
01	4203	1,623,895.00	32,478.00	2.00%
01	5640	554,511.00	17,052.00	3.08%
01	6010	411,757.00	20,588.00	5.00%
01	6230	3,286,778.00	184,060.00	5.60%
01	6264	1,062,779.00	59,516.00	5.60%
01	6387	1,608,740.00	87,290.00	5.43%
01	6500	43,940,937.00	2,462,029.00	5.60%
01	6512	2,111,007.00	118,216.00	5.60%
01	6520	344,876.00	19,313.00	5.60%
01	7220	60,410.00	3,383.00	5.60%
01	7338	435,310.00	24,396.00	5.60%
01	7370	32,920.00	1,843.00	5.60%
01	9010	206,004.00	416.00	0.20%
11	6371	141,938.00	7,949.00	5.60%
11	6391	1,129,060.00	63,273.00	5.60%
12	5025	140,495.00	7,868.00	5.60%
12	6105	7,337,550.00	405,739.00	5.53%
13	5310	21,426,158.00	1,124,881.00	5.25%
13	5320	1,573,390.00	82,604.00	5.25%
13	5330	350,108.00	18,381.00	5.25%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,820,627.00		4,174,471.78	8,995,098.78
2. State Lottery Revenue	8560	5,548,086.00		1,974,339.00	7,522,425.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,368,713.00	0.00	6,148,810.78	16,517,523.78
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,801,471.00			2,801,471.00
2. Classified Salaries	2000-2999	104,375.00			104,375.00
3. Employee Benefits	3000-3999	943,820.00			943,820.00
4. Books and Supplies	4000-4999	1,780,608.00		2,011,853.00	3,792,461.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	738,438.00			738,438.00
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)		6,368,712.00	0.00	2,011,853.00	8,380,565.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	4,000,001.00	0.00	4,136,957.78	8,136,958.78
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	396,781,782.00	0.78%	399,887,418.00	1.93%	407,625,046.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	19,048,320.00	-65.16%	6,636,251.00	-1.08%	6,564,744.00
4. Other Local Revenues	8600-8799	1,863,730.00	0.00%	1,863,730.00	-21.46%	1,463,730.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(48,030,912.00)	5.60%	(50,721,053.00)	4.79%	(53,151,760.00)
6. Total (Sum lines A1 thru A5c)		369,662,920.00	-3.25%	357,666,346.00	1.35%	362,501,760.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				161,091,467.21		163,507,839.21
b. Step & Column Adjustment				2,416,372.00		2,452,618.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,091,467.21	1.50%	163,507,839.21	1.50%	165,960,457.21
2. Classified Salaries						
a. Base Salaries				44,819,950.00		45,492,249.00
b. Step & Column Adjustment				672,299.00		682,384.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,819,950.00	1.50%	45,492,249.00	1.50%	46,174,633.00
3. Employee Benefits	3000-3999	97,536,760.67	7.28%	104,641,094.00	5.61%	110,515,675.00
4. Books and Supplies	4000-4999	27,824,938.00	-1.08%	27,524,938.00	3.59%	28,513,061.00
5. Services and Other Operating Expenditures	5000-5999	31,063,249.00	-17.06%	25,763,249.00	3.11%	26,563,249.00
6. Capital Outlay	6000-6999	3,805,942.00	-68.31%	1,205,942.00	3.00%	1,242,120.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,018.00	-45.16%	85,018.00	2.00%	86,718.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,702,977.00)	0.00%	(4,702,977.00)	0.00%	(4,702,977.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,500,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		375,094,347.88	-3.09%	363,517,352.21	2.98%	374,352,936.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,431,427.88)		(5,851,006.21)		(11,851,176.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		121,629,772.38		116,198,344.50		110,347,338.29
2. Ending Fund Balance (Sum lines C and D1)		116,198,344.50		110,347,338.29		98,496,162.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	652,000.00		652,000.00		652,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	38,875,004.00		26,036,514.00		31,082,009.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,867,258.00		19,334,974.00		19,951,626.00
2. Unassigned/Unappropriated	9790	56,804,082.50		64,323,850.29		46,810,527.08
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		116,198,344.50		110,347,338.29		98,496,162.08

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	19,867,258.00		19,334,974.00		19,951,626.00
c. Unassigned/Unappropriated	9790	56,804,082.50		64,323,850.29		46,810,527.08
(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)		76,671,340.50		83,658,824.29		66,762,153.08
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	25,734,312.00	0.00%	25,734,312.00	0.00%	25,734,312.00
3. Other State Revenues	8300-8599	47,129,406.00	0.00%	47,129,406.00	0.00%	47,129,406.00
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	48,030,912.00	5.60%	50,721,053.00	4.79%	53,151,760.00
6. Total (Sum lines A1 thru A5c)		120,894,630.00	2.23%	123,584,771.00	1.97%	126,015,478.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,447,454.00		36,994,166.00
b. Step & Column Adjustment				546,712.00		554,912.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,447,454.00	1.50%	36,994,166.00	1.50%	37,549,078.00
2. Classified Salaries						
a. Base Salaries				16,715,120.00		16,965,847.00
b. Step & Column Adjustment				250,727.00		254,488.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,715,120.00	1.50%	16,965,847.00	1.50%	17,220,335.00
3. Employee Benefits	3000-3999	39,799,236.00	4.76%	41,691,939.00	3.89%	43,313,246.00
4. Books and Supplies	4000-4999	8,130,566.00	-26.44%	5,980,566.00	35.95%	8,130,566.00
5. Services and Other Operating Expenditures	5000-5999	16,251,826.00	-10.28%	14,581,620.00	0.00%	14,581,620.00
6. Capital Outlay	6000-6999	952,715.00	-62.98%	352,715.00	0.00%	352,715.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,290,156.00	0.00%	3,290,156.00	0.00%	3,290,156.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		121,587,073.00	-1.42%	119,857,009.00	3.82%	124,437,716.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(692,443.00)		3,727,762.00		1,577,762.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,626,563.52		17,934,120.52		21,661,882.52
2. Ending Fund Balance (Sum lines C and D1)		17,934,120.52		21,661,882.52		23,239,644.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,934,130.04		21,661,882.52		23,239,644.52
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	(9.52)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,934,120.52		21,661,882.52		23,239,644.52

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	396,781,782.00	0.78%	399,887,418.00	1.93%	407,625,046.00
2. Federal Revenues	8100-8299	25,734,312.00	0.00%	25,734,312.00	0.00%	25,734,312.00
3. Other State Revenues	8300-8599	66,177,726.00	-18.76%	53,765,657.00	-0.13%	53,694,150.00
4. Other Local Revenues	8600-8799	1,863,730.00	0.00%	1,863,730.00	-21.46%	1,463,730.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		490,557,550.00	-1.90%	481,251,117.00	1.51%	488,517,238.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				197,538,921.21		200,502,005.21
b. Step & Column Adjustment				2,963,084.00		3,007,530.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	197,538,921.21	1.50%	200,502,005.21	1.50%	203,509,535.21
2. Classified Salaries						
a. Base Salaries				61,535,070.00		62,458,096.00
b. Step & Column Adjustment				923,026.00		936,872.00
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	61,535,070.00	1.50%	62,458,096.00	1.50%	63,394,968.00
3. Employee Benefits	3000-3999	137,335,996.67	6.55%	146,333,033.00	5.12%	153,828,921.00
4. Books and Supplies	4000-4999	35,955,504.00	-6.81%	33,505,504.00	9.37%	36,643,627.00
5. Services and Other Operating Expenditures	5000-5999	47,315,075.00	-14.73%	40,344,869.00	1.98%	41,144,869.00
6. Capital Outlay	6000-6999	4,758,657.00	-67.25%	1,558,657.00	2.32%	1,594,835.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,018.00	-45.16%	85,018.00	2.00%	86,718.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,412,821.00)	0.00%	(1,412,821.00)	0.00%	(1,412,821.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,500,000.00	-100.00%	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)		496,681,420.88	-2.68%	483,374,361.21	3.19%	498,790,652.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,123,870.88)		(2,123,244.21)		(10,273,414.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		140,256,335.90		134,132,465.02		132,009,220.81
2. Ending Fund Balance (Sum lines C and D1)		134,132,465.02		132,009,220.81		121,735,806.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	652,000.00		652,000.00		652,000.00
b. Restricted	9740	17,934,130.04		21,661,882.52		23,239,644.52
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	38,875,004.00		26,036,514.00		31,082,009.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,867,258.00		19,334,974.00		19,951,626.00
2. Unassigned/Unappropriated	9790	56,804,072.98		64,323,850.29		46,810,527.08
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		134,132,465.02		132,009,220.81		121,735,806.60

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	19,867,258.00		19,334,974.00		19,951,626.00
c. Unassigned/Unappropriated	9790	56,804,082.50		64,323,850.29		46,810,527.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(9.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		76,671,330.98		83,658,824.29		66,762,153.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.44%		17.31%		13.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
FONTANA UNIFIED SELPA 3613						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		34,911.76		34,630.44		34,218.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		496,681,420.88		483,374,361.21		498,790,652.21
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)		496,681,420.88		483,374,361.21		498,790,652.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,933,628.42		9,667,487.22		9,975,813.04
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,933,628.42		9,667,487.22		9,975,813.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(84,412.00)	0.00	(1,710,695.00)				
Other Sources/Uses Detail					0.00	3,229,643.00	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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	31,661.00	0.00	71,222.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	77,859.00	0.00	413,607.00	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	(33,338.00)	1,225,866.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	900.00	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	7,856,673.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,086,315.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	7,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	130.00	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	117,750.00	(117,750.00)	1,710,695.00	(1,710,695.00)	11,086,315.00	11,086,316.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(1,412,821.00)				
Other Sources/Uses Detail					0.00	13,500,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	48,173.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	375,859.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	988,789.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					13,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	1,412,821.00	(1,412,821.00)	13,500,000.00	13,500,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	38,082	38,138		
Charter School				
Total ADA	38,082	38,138	N/A	Met
Second Prior Year (2016-17)				
District Regular	37,401	37,217		
Charter School				
Total ADA	37,401	37,217	0.5%	Met
First Prior Year (2017-18)				
District Regular	36,612	36,519		
Charter School		0		
Total ADA	36,612	36,519	0.3%	Met
Budget Year (2018-19)				
District Regular	35,594			
Charter School	0			
Total ADA	35,594			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	38,887	38,742		
Charter School				
Total Enrollment	38,887	38,742	0.4%	Met
Second Prior Year (2016-17)				
District Regular	37,696	38,014		
Charter School				
Total Enrollment	37,696	38,014	N/A	Met
First Prior Year (2017-18)				
District Regular	37,188	37,175		
Charter School				
Total Enrollment	37,188	37,175	0.0%	Met
Budget Year (2018-19)				
District Regular				
Charter School	36,163			
Total Enrollment	36,163			

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	37,195	38,742	
Charter School		0	
Total ADA/Enrollment	37,195	38,742	96.0%
Second Prior Year (2016-17)			
District Regular	36,491	38,014	
Charter School			
Total ADA/Enrollment	36,491	38,014	96.0%
First Prior Year (2017-18)			
District Regular	35,594	37,175	
Charter School	0		
Total ADA/Enrollment	35,594	37,175	95.7%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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	34,912			
Charter School	0	36,163		
Total ADA/Enrollment	34,912	36,163	96.5%	Not Met
1st Subsequent Year (2019-20)				
District Regular	34,630	35,872		
Charter School				
Total ADA/Enrollment	34,630	35,872	96.5%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	34,219	35,445		
Charter School				
Total ADA/Enrollment	34,219	35,445	96.5%	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)

The District is projecting its ADA in between last years standard of 96.6% and this years standard of 96.4%, to reach the standard of 96.5%. The District uses Davis Demographics and internal projections to arrive at its ADA and enrollment figures.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		396,781,782.00	399,887,418.00	407,625,046.00

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)	22,707,421.00	15,722,450.00		
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)	381,837,209.00	396,782,170.00	399,887,814.00	407,625,445.00
District's Projected Change in LCFF Revenue:		3.91%	0.78%	1.93%
LCFF Revenue Standard:		-.53% to 1.47%	-.35% to 1.65%	.86% to 2.86%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF is to be fully funded and reach the target per the May Revision of the Governor's State Budget. The gap will be fully funded and the District is expected to receive money above the statutory COLA of 2.71%; the May Revision projects a 3% COLA and the District has included the complete assumptions provided in the May Revision.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	273,346,950.26	318,101,520.28	85.9%
Second Prior Year (2016-17)	296,231,688.04	335,792,473.78	88.2%
First Prior Year (2017-18)	296,530,829.00	343,602,543.00	86.3%
	Historical Average Ratio:		86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	2.0%	2.0%	2.0%
	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	303,448,177.88	361,594,347.88	83.9%	Met
1st Subsequent Year (2019-20)	313,641,182.21	363,517,352.21	86.3%	Met
2nd Subsequent Year (2020-21)	322,650,765.21	374,352,936.21	86.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.47%	0.65%	1.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.53% to 10.47%	-9.35% to 10.65%	-8.14% to 11.86%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.53% to 5.47%	-4.35% to 5.65%	-3.14% to 6.86%

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)	26,774,513.00		
Budget Year (2018-19)	25,734,312.00	-3.89%	No
1st Subsequent Year (2019-20)	25,734,312.00	0.00%	No
2nd Subsequent Year (2020-21)	25,734,312.00	0.00%	No

Explanation:
(required if Yes)

Standard Met

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	61,819,393.00		
Budget Year (2018-19)	66,177,726.00	7.05%	Yes
1st Subsequent Year (2019-20)	53,765,657.00	-18.76%	Yes
2nd Subsequent Year (2020-21)	53,694,150.00	-0.13%	No

Explanation:
(required if Yes)

The District is budgeting the \$147/ADA in one time mandate block grant in 2017-18, the May Revise proposal of \$344/ADA (and reserving it in the ending fund balance). No one-time money is budgeted in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	5,614,032.00		
Budget Year (2018-19)	1,863,730.00	-66.80%	Yes
1st Subsequent Year (2019-20)	1,863,730.00	0.00%	No
2nd Subsequent Year (2020-21)	1,463,730.00	-21.46%	Yes

Explanation:
(required if Yes)

The District received RDA funds in 2017-18 that are reserved in fund balance. The District budgets the RDA funds on a cash basis as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	25,200,860.72		
Budget Year (2018-19)	35,955,504.00	42.68%	Yes
1st Subsequent Year (2019-20)	33,505,504.00	-6.81%	Yes
2nd Subsequent Year (2020-21)	36,643,627.00	9.37%	Yes

Explanation:
(required if Yes)

Projections for the future years are based on information gathered from the LCAP, internal departments such as library services and special education and a historical analysis of expenditures. The District anticipates one - time expenses in the 2018-19 year as well as increases from increased services to unduplicated count students.

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

First Prior Year (2017-18)	47,852,478.00		
Budget Year (2018-19)	47,315,075.00	-1.12%	No
1st Subsequent Year (2019-20)	40,344,869.00	-14.73%	Yes
2nd Subsequent Year (2020-21)	41,144,869.00	1.98%	No

Explanation:
(required if Yes)

The District anticipates depleting unrestricted and restricted carryover funds by the end of 2018-19, such as Prop 39 Energy and College Readiness.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	94,207,938.00		
Budget Year (2018-19)	93,775,768.00	-0.46%	Met
1st Subsequent Year (2019-20)	81,363,699.00	-13.24%	Not Met
2nd Subsequent Year (2020-21)	80,892,192.00	-0.58%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	73,053,338.72		
Budget Year (2018-19)	83,270,579.00	13.99%	Not Met
1st Subsequent Year (2019-20)	73,850,373.00	-11.31%	Not Met
2nd Subsequent Year (2020-21)	77,788,496.00	5.33%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Standard Met

Explanation:

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

The District is budgeting the \$147/ADA in one time mandate block grant in 2017-18, the May Revise proposal of \$344/ADA (and reserving it in the ending fund balance). No one-time money is budgeted in subsequent years.

Explanation:

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

The District received RDA funds in 2017-18 that are reserved in fund balance. The District budgets the RDA funds on a cash basis as received.

- 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)

Projections for the future years are based on information gathered from the LCAP, internal departments such as library services and special education and a historical analysis of expenditures. The District anticipates one - time expenses in the 2018-19 year as well as increases from increased services to unduplicated count students.

Explanation:

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

The District anticipates depleting unrestricted and restricted carryover funds by the end of 2018-19, such as Prop 39 Energy and College Readiness.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
 - 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)	496,681,420.88			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	496,681,420.88	14,900,442.63	14,182,323.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	496,681,420.88			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	496,681,420.88	14,900,442.63	10,697,802.00	10,697,802.00

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%
9,933,628.42	10,697,802.00

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

14,182,323.00	Met
---------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

10,697,802.00

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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	16,684,147.00	17,909,819.00	18,894,781.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	33,158,380.32	82,470,724.59	98,223,506.98
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(9.52)
e. Available Reserves (Lines 1a through 1d)	49,842,527.32	100,380,543.59	117,118,278.86
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	417,136,873.84	456,184,192.01	472,369,535.00
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)	417,136,873.84	456,184,192.01	472,369,535.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.9%	22.0%	24.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.0%	7.3%	8.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	38,596,828.14	318,133,915.20	N/A	Met
Second Prior Year (2016-17)	18,406,800.35	335,793,167.71	N/A	Met
First Prior Year (2017-18)	8,317,655.00	343,602,543.00	N/A	Met
Budget Year (2018-19) (Information only)	(5,431,427.88)	375,094,347.88		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	48,480,426.00	61,812,680.98	N/A	Met
Second Prior Year (2016-17)	95,210,309.00	94,905,317.03	0.3%	Met
First Prior Year (2017-18)	121,334,709.00	113,312,117.38	6.6%	Not Met
Budget Year (2018-19) (Information only)	121,629,772.38			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	34,912	34,630	34,219
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): FONTANA UNIFIED SELPA 3613

Yes

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		

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)	496,681,420.88	483,374,361.21	498,790,652.21
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	496,681,420.88	483,374,361.21	498,790,652.21
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,933,628.42	9,667,487.22	9,975,813.04
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,933,628.42	9,667,487.22	9,975,813.04

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	19,867,258.00	19,334,974.00	19,951,626.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	56,804,082.50	64,323,850.29	46,810,527.08
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)	(9.52)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	76,671,330.98	83,658,824.29	66,762,153.08
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.44%	17.31%	13.38%
District's Reserve Standard (Section 10B, Line 7):	9,933,628.42	9,667,487.22	9,975,813.04
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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)	(45,474,638.00)			
Budget Year (2018-19)	(48,030,912.00)	2,556,274.00	5.6%	Met
1st Subsequent Year (2019-20)	(50,721,053.00)	2,690,141.00	5.6%	Met
2nd Subsequent Year (2020-21)	(53,151,760.00)	2,430,707.00	4.8%	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)	0.00			
Budget Year (2018-19)	13,500,000.00	13,500,000.00	New	Not Met
1st Subsequent Year (2019-20)	0.00	(13,500,000.00)	-100.0%	Not 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 is establishing a Trust Fund #72 to fund future liabilities for STRS/PARS with PARS. The transfer of \$13.5M represents the first deposit.

- 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 commitments¹ 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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	18	CFD Resources - Fund 49 & 52	CFD Resources - Fund 49 & 52	26,370,000
General Obligation Bonds	27	Bond Interest & Redemption Fund	Bond Interest & Redemption Fund	189,557,259
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	All funds with Payroll	All Funds with Payroll	2,139,120

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

QZAB	3	Fund 40	Fund 40	1,127,385
TOTAL:				219,193,764

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	4,027,275	2,434,325	2,450,450	2,462,325
General Obligation Bonds	16,361,056	16,999,381	14,691,906	13,384,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	353,973	364,657	375,682	387,046
Total Annual Payments:	20,742,304	19,798,363	17,518,038	16,234,127
Has total annual payment increased over prior year (2017-18)?	No	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?

No

- b. Do benefits continue past age 65?

No

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

The Futuris Public Entity Investment Trust administers the FUSD retiree benefits plan, a single employer defined benefit plan that is used to provide OPEB for all permanent certificated and classified employees. The plan provides medical, dental, & vision benefits for retirees and the full cost is covered by the plan. Trust documents grant the authority to establish and amend the benefit terms to the Trust Board of Authority

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

66,643,478.54

0

4. OPEB Liabilities

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

155,410,749.00

66,643,478.54

88,767,270.46

Actuarial

Nov 25, 2017

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
15,231,016.00	15,231,016.00	15,231,016.00
15,231,016.00	15,231,016.00	15,231,016.00
6,569,848.00	6,986,868.00	7,430,534.00
582	582	582

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:

FUSD has been self-insured for workers compensation since 1993. Claims are administered in-house

3. Self-Insurance Liabilities

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

4,520,497.00
61,350.00

4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4,459,147.00	4,548,330.18	4,639,296.79
4,459,147.00	4,548,330.18	4,639,296.79

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	1,925.4	1,925.4	1,925.4	1,925.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The District has a tentative agreement with the Fontana Teachers Association for a 2.5% salary schedule increase on-going as of July 1, 2018, a one-time 4% increase for 2017-18 and a second one-time 4% increase for 2018-19

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

% 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:

The District is reserving the cost in the ending fund balance for 2018-19. The District will be preparing an AB 1200 document for County review. The item will go before the Board of Trustees in August 2018.

Negotiations Not Settled

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

1,971,011

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
20,355,558	9,931,631	14,977,126

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
32,420,743	34,528,091	36,772,416
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Yes		
-----	--	--

The District is reserving \$7.5 M for one time 1718 4% off schedule increase , \$7.9M for a 1819 one time 4% off schedule increase and a \$4.9M on-going 2.5% increase as of July 1, 2018

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,871,429	2,963,084	3,007,530
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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	1,294.8	1,294.8	1,294.8	1,294.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

The District has a tentative agreement for the 2017-18 year, a one-time, 4% increase that will have an AB1200 form prepared for County review prior to an August 2018 Governing Board item.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

The District is reserving the cost of the potential settlement in the 2018-19 ending fund balance of \$2.4M.

Negotiations Not Settled

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

603,641

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

2,414,563

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
16,794,944	18,006,278	19,176,686
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

Classified (Non-management) Prior Year Settlements

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

Yes		
-----	--	--

The District is reserving the cost of a 4% one time 2017-18 increase, approximately \$2.4 million

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
919,043	923,026	936,871
1.5%	1.5%	1.5%

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

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

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

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	279.8	279.8	279.8	279.8

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

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 06, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

- A7.** Is the district's financial system independent of the county office system?

No

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

No

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

Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
