



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2018-19
**Adopted Budget As
Recommended**



Prepared by:

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June 21, 2018

EAST SIDE UNION HIGH SCHOOL DISTRICT

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Vision

Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District 2018/19 Proposed Budget Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS Proposed Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

2018/2019 Fiscal Overview

The District's 2018/19 budget reflects 100% GAP funding for the Local Control Funding Formula (LCFF) by the State. In light of the Governor's fiscal year 2018/19 budget proposal with May Revisions and legislative compromise, the District is expecting revenues to increase. The Governor's 2018/19 prop 98 allocation for K-12 education of \$78.4 billion represents a \$2.8 billion increase more than 2017/18. The District has committed almost \$22.3 million in ongoing revenue to support the District's Local Control Accountability Plan (LCAP). The increase in funding expected from the State over the next few years will be limited to COLA as the Local Control Funding Formula (LCFF) has reached 100% full funding.

Although, the district is projecting increased funding, deficit spending (i.e. expenses exceeding revenues) is expected to continue. For fiscal year 2018/19, the district is projecting a budget deficit of (\$5.5) million, and deficits totaling (\$16.1) million for 2019/20, and (\$3.2) million in 2020/21 (which includes the approved reductions in force). The District is currently estimating a (\$7.7) million deficit for the current fiscal year ending June 30, 2018, and an ending unrestricted fund balance of \$38.8 million. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs.

For the multi-year budget, the district's budget for 2020/21 provides for a (\$23.6) million deficit providing for an estimated reserve of (7.85%) which means the district would be unable to meet its state 3% minimum reserve unless substantive actions are taken. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2020/21 by \$23.6 million. The reductions are planned as reductions in force (RIF) of 222 FTEs in 2020/21 in order to provide for a positive budget. The district will begin discussions with its bargaining units beginning in August 2018 in an effort to develop negotiated reductions to avoid the RIF.

At budget adoption, the District's unrestricted reserves total \$29.6 million and represent a reserve of 10.03% for total general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves, including Fund 17 that can be used for any purpose to fund District operations. For 2018/19, salary negotiations considerations are unsettled however a 2% off the salary schedule one-time payment is reflected in the 2018/19 adopted budget.

The District's budget reflects a one-time transfer of \$7 million in costs for medical benefits to Fund 68 Self Insurance fund in 2019/20. The reserves in F/68 are in excess of the recommended amount as the District has been fortunate to have experienced a decrease in projected medical claims in the last couple of years.

In relation to enrollment, the District's enrollment is projected to decline significantly in 2018/19 from 23,336 to 22,735 which represents a decrease of 601. The projected P-2 Average Daily Attendance (ADA) estimate for 2018/19 totals 21,787 and represents a decrease of 536 funded ADA. The decrease in enrollment is expected to decline even further in 2019/20 when the district is expected to lose another 310 students.

Revenue Summary

Local Control Funding Formula (LCFF)

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2018/19 base grant is based on \$8,973 plus \$233 add-ons per ADA. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free and reduced lunch eligible, English Language Learners (ELL), and Foster Youth. At budget adoption, the district's projected enrollment for targeted eligible students totals an estimated 54.22%.

The District's local control base, including supplemental funding, at budget adoption totals \$237 million and represents an increase of \$12.7 million over fiscal year 2017/18.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's Federal revenues are projected to increase slightly by \$41 thousand in fiscal year 2018/19 as compared to 2017/18.

Other State/Other Local

Other State and Local revenues are estimated to increase by \$1.1 million. The One-time Discretionary Block Grant is projected to increase by \$4.3 million and the balance available for Career Technical Education grants will decrease by \$3 million.

Contribution to Special Education & Other Transfers

Contributions for special education related expenses are projected to increase by an estimated \$2.6 million in fiscal year 2018/19. The increase is mainly a result of additional expenses related to special education delivery.

Expenditure Summary

The District's estimated expenditures for fiscal year 2018/19 total \$293 million and represents an increase of \$11.9 million from 2017/18. The District's certificated salaries decreased by \$1 million primarily due to the reduction of 24.2 full time equivalent certificated staff due to declining enrollment and to an increase in certificated step and column.

Classified salaries are expected to increase by \$207 thousand due to step increases and other adjustments.

Employee benefits are projected to increase by \$10.1 million mainly due to the elimination of a one-time transfer of \$5.1 million health benefit to Fund 68 Self Insurance fund. Other increases are the increased costs

for salary adjustments, and related health and benefit rates increases. The STRS and PERS pension benefits increased by \$3.1 million compared to 2017/18.

Book and Supplies are projected to increase by \$125 thousand.

Operations and Contracted Services are projected to increase by \$1.8 million mainly due to Special Ed NPS cost increase, new Financial – HR system contract, board member elections and increase in utilities and insurance.

Capital Outlays are projected to increase by \$646 thousand mainly due to expenses from the Career Technical Education grants.

Other Outgo decreased by \$126 thousand mainly due to decrease in Career Technical Education Grants and Special Ed County Office of Education tuition increase.

Ending Balance Summary

The adopted budget projects a decrease of (\$7) million in the ending fund balance from 2017/18 to approximately \$31.8 million in 2018/19 budget adoption. The State requires a district our size to maintain an ending reserve equal to 3% of the total expenditures and other uses.

The District’s ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 232,487
Economic Uncertainty 3% (Fund 17)	\$ 8,783,597
Supplemental (LCAP)	\$ 1,877,234
Legally Restricted (Categorical)	\$ 2,213,428
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – (Budget Balancing)	<u>\$ 18,210,198</u>

Total Designations \$ 31,819,444

Reserve Percentage - Unrestricted Reserves (including Fund 17) totals 10.03% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agencies. As of 2018/19 budget adoption, the projected restricted general fund carryover is \$2,213,428.

Cafeteria Fund 61/Other Funds

The fiscal year 2018/19 budget indicates that the District’s cafeteria fund is projected to have a deficit of (\$919,349). In 2017/18 the program has lower participation, as compared, to the previous years. The program

labor cost increase due to the reclassification for all the workers I and workers II. As a result of these setbacks and cost increase, the food service program (Fund 61) deficit is expected to continue.

Child Development Fund 12

The fiscal year 2018/19 budget indicates that the District’s child development fund is projected to have a deficit of (\$514,359). The District is in the process of examining the program’s revenues and expenses to see how they can reduce the deficit and be cost effective.

There have been no other major changes to other funds.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, and Migrant Education students throughout the District. The 2018/19 LCFF (supplemental) revenue of \$22.3 million budgeted under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget totals to \$123 million as follow:

Components	Supplemental
Revenues	\$22,269,427
Expenses	\$23,088,051
Net Increase (Decrease)	(\$818,624)
Beginning Balance	\$2,695,858
Ending Balance (est.)	\$1,877,234

Multi-Year Financial Projection

The 2018/19 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the District will be able to maintain its’ statutory reserve throughout the forecast period after planned reductions are made in 2020/21. The district’s multi-year budget for 2020/21 had projected a (\$23.6) million deficit with an estimated reserve of (7.85%). In order to address the budget shortfall and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2020/21 by (\$23.6) million. The planned reductions have already been adjusted in the district’s budget forecast and would encompass a reduction in force (RIF) totaling 222 FTEs in 2020/21.

Once the Governor has adopted the State budget, the District will revise the adopted budget within 45 days if the changes are substantive. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, salary step and column adjustments, CalSTRS and PERS contributions, enrollment fluctuations, and other variables as well as any other increased expenditures that would have an impact on the ending fund balance. The multi-year

financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place.

Multi-Year Financial Projection Summary for the General Fund:

Total General Fund (Combined)	2018/19	2019/20	2020/21
Revenues	285,469,893	276,251,302	279,718,950
Expenses	290,982,866	292,362,547	282,915,710
Net Increase (Decrease)	(5,512,973)	(16,111,245)	(3,196,760)
Other Sources/Uses	(1,803,708)	(1,550,000)	(1,258,000)
Beginning Balance	30,117,541	22,800,860	5,139,615
Ending Balance before Reserve	22,800,860	5,139,615	684,855
Revolving Cash & Stores	234,987	234,987	234,987
General Fund Reserves F/17	8,783,597	8,817,376	8,534,211
Est. Ending Fund Balance	31,819,444	14,191,978	9,454,053
Est. Reserve %	10.03%	4.41%	3.05%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the budget adoption. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance based on the Board approved resolution which provides for planned reductions. At the time of this writing, the Governor has yet to sign the budget compromise that was agreed to by the Administration, the Senate and the Assembly. It is expected that the final budget will reflect a higher COLA and will include a reduction to the one-time discretionary funds.

Although increased funding has allowed the district to make great strides in restoring programs and services, the district’s fiscal realities are now real and obvious. The district’s reserves have been instrumental in carrying the district through very tough economic times; however, the reserves are now projected to be depleted by 2020/21. The district’s declining enrollment has been a major factor in the district’s loss revenues and deteriorating reserves. The district is projecting the loss of an additional 300+ students by 2019/20. In addition to declining enrollment, the district’s finances are also pressured by increasing costs for special education services, health benefits and higher pension costs.

As a result of an impending negative fund balance, the district's Board has taken immediate steps to pass a resolution which will provide for substantial reductions in 2020/21. The Board's action is designed to provide the district and its bargaining units with an opportunity to negotiate for strategic reductions which may avert any planned reductions in force. The Board did not authorize any immediate reductions in 2018/19 or 2020/21 because they felt that the draconian cuts which are needed to meet the minimum 3% reserve would have been done haphazardly. The Board has opted instead to provide the unions and the district with more time to collaborate and develop a more detailed and thoughtful plan for reductions to address the (\$23.6) million deficit.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that the schools, teachers, staff, and students have the resources they need to maintain the excellent educational program and the community has come to enjoy and respect. The District will continue to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget. We believe the Governor's budget does reflect his continued confidence in the economy; however, the Governor does warn of an imminent slowdown. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen the District.

Thanks to the Board, staff, parents, and stakeholders for their continued support!

SECTION 1

2018-19

Budget Development Assumptions

2018-19 Budget Development Assumptions

Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2018-19 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilizes the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompasses the following assumptions for developing the FY 2018-19 budget:

- The district uses the FCMAT calculator for the LCFF revenue projection
- The district takes a modified zero-based budget approach whereby all budget allocations are reviewed line-by-line to determine whether the expense continues to be warranted
- The district questions and/or validates all new requests for expenditure increases
- The district holds the line on expenses and budgetary increases to the best extent possible and all budgetary increases are reviewed on a case-by-case basis – most increases are made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increasing costs of debt service and for new maintenance and service agreements
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan
- The district provides a full engagement process on the budget and solicits input from all stakeholders including school sites, district departments., cabinet, and the community-at-large

The financial assumptions upon which the 2018-19 budget report is based are as follows:

REVENUE HIGHLIGHTS

- Overall, total revenues (i.e. restricted and unrestricted) are expected to increase by \$13.9 million over FY 2017-18
- Local Control Funding Formula (LCFF) expected to have an increase of \$577 per Average Daily Attendance (ADA) due to 3.00% augmented COLA increase

- LCFF is calculated based on 22,307.38 ADA, 54.22% Unduplicated Count and 100% funding gap which is based on the Governor's May Revision information. The District will receive \$12.7 million more than 2017/18 in LCFF
- Lottery income is based upon a projection of \$146 for unrestricted and \$48 for restricted, Prop 20 per ADA
- The One-time Discretionary Block Grant funding is budgeted at \$355 per ADA which represents \$7.7 million
- The balance available for Career Technical Education grants is about \$3 million less than 2017 18.
- College Readiness Grant has been exhausted and no new grant has been funded currently
- The Federal Title I and Title II have been budgeted at 80% of the current year level
- Community Redevelopment funds as of July 1, 2018 are considered restricted in regard to what they can be spent on. For 2018 19 they are no longer accounted in the unrestricted general fund.

EXPENDITURES

- Overall, total expenses (i.e. restricted and unrestricted) are expected to increase by \$11.7 million over FY 2017 18.
- District is adding a total of 2.0 FTEs certificated teaching staff for Special Ed Department.
- District is reducing 24.2 teacher FTEs due to projection enrollment decrease by 601.
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees.
- The district has to increase about \$3.1 million for the STRS and PERS rates increase.
- Health and Welfare benefits are budgeted at 3.50% rate increase for FY 2018 19.
- In 2018 19 we will have elections for 3 board members with a projected cost of \$480 thousand.
- We have projected an increase in software and license costs of \$500 thousand for implementation of a new Enterprise Resource Planning Solution.
- Utilities expenses are projected to increase by 10%
- \$3.9 million increase in the Special Ed expenses due to increase in County Program costs and tuition for none public schools.

EAST SIDE UNION HIGH SCHOOL DISTRICT
2018/19 Proposed - Budget Assumptions

	2017 / 18	2018 / 19
Description	Estimated Actuals	Proposed Budget
Based on SSC Dartboard		
Statutory COLA	1.56%	2.71%
LCFF Target Base	8,712	8,973
LCFF CTE	227	232
LCFF Unduplicated Count Percentage	53.57%	54.22%
LCFF Approved Funding Rate (GAP)	45.17%	100.00%
LCFF Entitlement (with prior year adjustment)	224,407,297	237,132,674
Lottery Per ADA - Unrestricted	146	146
- Restricted	48	48
Mandate Cost Block Grant per ADA	58	60
Title I	3,537,175	2,823,369
Title II	704,085	393,958
Career Technical Incentive	3,629,014	946,588
California Career Pathway	1,450,537	1,124,525
Prop 39 Clean Energy Jobs Act	852,121	0
One Time Discretionary Revenue	3,248,662	7,673,739
Use of Facilities Rental	1,415,000	1,415,000
Enrollment (CBEDS) Projected	23,611	23,010
with NPS and Post Seniors		
Projected Funded Average Daily Attendance (ADA)	22,322	22,307
with East Side Special Ed ADA in County Program	255	255
Salary Step and Column % Increases:		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(3.60 FTEs)	(24.20 FTEs)
Increase Special Ed Certificated Staff 10.0 FTEs	1.00	
(which 4.0 FTEs are paid by Mental Health Funding)	1.00	
Project Savings from SERP	(1,547,200)	
Eliminate Garbage Truck Driver	(1.00 FTE)	
One time 2% off schedule Salary adjustment		3,418,000
Reduction In Force Strategy		
Certificated Staff		(0.0 FTEs)
Classified Staff		(0.0 FTEs)
Administrators/Managers/Confidentials		(0.0 FTEs)
Projected Savings with RIF		
Benefits:		
STRS	14.43%	16.28%
PERS	15.531%	18.062%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.7860%	1.7860%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	3.50%	3.50%
SERP Annuity Paid by Fund 71	677,300	677,300
OPEB Paid by Fund 71	2,919,364	2,919,364
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)	(5,100,000)	
Add back Medical Benefits Expense in General Fund		5,100,000
Operations:		
Augment Math / Science Text Book Adoption	300,000	(300,000)
Utilities / Communication rates increase	10%	10%
Eliminate Garbage Landfilled Service Cost	(144,000)	
Add Garbage & Recycle Contract Services	619,000	
Properties/Liabilities Insurance rate increase	1%	10%
Increase Bus Contract for Transportation	511,000	
Board Election Cost	(319,894)	480,000
Parcel Tax Expenses	281,000	(281,000)
New Enterprise Resource Planning Solution (ERP)		500,000
OPEB Debt Payment	2,142,316	2,187,272
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant	852,121	
Fund Transfer in/(out) & Contribution:		
Contribution to Special Ed	(39,513,443)	(42,074,083)
Contribution to Restricted Routine Maintenance	(7,300,000)	(7,600,000)
Transfer from (to) General Reserve (F17)	0	(270,000)
Transfer to Child Development Fund (F12)	(750,541)	(514,359)
Transfer to Child Nutrition Services (F61)	(769,009)	(919,349)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

SECTION 2

2017-2018 Estimated Actual vs. 2018-2019 Adopted Budget as Recommended Comparative Analysis

**East Side Union High School District
General Fund 2018/19 Proposed Budget Report**

Categories	2017/18 Second Interim			2017/18 Estimated Actuals			2018/19 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues										
LCFF	224,311,556	-	224,311,556	224,407,297	-	224,407,297	237,132,674	-	237,132,674	12,725,377
Federal	172,516	10,791,560	10,964,076	172,516	10,356,639	10,529,155	172,516	10,397,151	10,569,667	40,512
Other State	7,994,444	17,392,054	25,386,498	7,994,444	19,263,106	27,257,550	12,298,704	16,246,349	28,545,053	1,287,503
Local	5,076,801	4,065,926	9,142,727	5,201,342	4,202,731	9,404,073	3,823,115	5,399,384	9,222,499	(181,574)
Total Revenues	237,555,317	32,249,540	269,804,856	237,775,599	33,822,476	271,598,075	253,427,009	32,042,884	285,469,893	13,871,818
Expenditures										
Certificated Salaries	104,221,847	18,619,687	122,841,534	105,467,083	18,639,616	124,106,699	104,417,483	18,698,723	123,116,206	(990,493)
Classified Salaries	21,505,637	9,873,262	31,378,899	21,621,240	9,782,101	31,403,341	21,389,012	10,221,421	31,610,433	207,092
Employee Benefits	47,920,567	23,228,825	71,149,392	47,591,070	24,314,640	71,905,710	55,770,035	26,208,689	81,978,724	10,073,014
Books & Supplies	3,099,938	4,648,414	7,748,352	2,261,674	5,465,925	7,727,599	2,893,721	4,958,830	7,852,551	124,952
Operation & Contracted Services	17,317,875	13,510,145	30,828,020	17,599,824	13,232,791	30,832,615	20,480,833	12,171,853	32,652,686	1,820,071
Capital Outlay	43,337	1,138,001	1,181,338	42,190	1,306,312	1,348,502	30,000	1,964,394	1,994,394	645,892
Other Outgo & ROC/P Transfer	3,436,734	7,407,067	10,843,801	3,420,819	6,915,092	10,335,911	3,577,468	6,632,022	10,209,490	(126,421)
Direct Support/Indirect Costs	(2,622,165)	2,061,507	(560,658)	(2,638,825)	2,116,059	(522,766)	(2,818,231)	2,199,342	(618,889)	(96,123)
Debt Services	2,142,316	-	2,142,316	2,142,316	-	2,142,316	2,187,272	-	2,187,272	44,956
Total Expenditures	197,066,086	80,486,908	277,552,994	197,507,391	81,772,536	279,279,927	207,927,593	83,055,274	290,982,866	11,702,939
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	40,489,231	(48,237,368)	(7,748,137)	40,268,208	(47,950,060)	(7,681,852)	45,499,416	(51,012,390)	(5,512,973)	2,168,879
Other Sources / Uses										
Subtract:										
Transfer to Child Nutrition Fund 61	762,674	-	762,674	769,009	-	769,009	919,349	-	919,349	150,340
Transfer to Child Development-Educare	70,804	-	70,804	750,541	-	750,541	514,359	-	514,359	(236,182)
Transfer to Gen Reserve Fund	-	-	-	-	-	-	270,000	-	270,000	270,000
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	-
Add:										
Transfer from Gen Reserve F17	60,000	-	60,000	-	-	-	-	-	-	-
Contribute to Special Ed	(39,985,918)	39,985,918	-	(39,513,443)	39,513,443	-	(42,074,083)	42,074,083	-	-
Contribute to Restr Routine Maintenance	(7,300,000)	7,300,000	-	(7,300,000)	7,300,000	-	(7,600,000)	7,600,000	-	-
Transfer to Other Restricted Program	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(7,670,165)	(951,450)	(8,621,615)	(8,164,785)	(1,136,617)	(9,301,402)	(5,978,375)	(1,338,307)	(7,316,681)	1,984,721
BEGINNING BALANCE	\$ 34,730,592	\$ 4,688,352	\$ 39,418,943	\$ 34,730,592	\$ 4,688,352	\$ 39,418,943	\$ 26,565,807	\$ 3,551,735	\$ 30,117,541	\$ (9,301,402)
Prior Year Store Adjustment										
ENDING BALANCE BEFORE RESERVE	27,060,426	3,736,902	30,797,328	26,565,807	3,551,735	30,117,541	20,587,432	2,213,428	22,800,860	(7,316,681)
Revolving Cash	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	-
Stores	232,487	-	232,487	232,487	-	232,487	232,487	-	232,487	-
Replenishment of Gen Fd Reserve										
Fund 17, General Reserve	8,369,109	-	8,369,109	8,426,984	-	8,426,984	8,783,597	-	8,783,597	356,613
ENDING FUND BALANCE	\$ 35,664,522	\$ 3,736,902	\$ 39,401,424	\$ 35,227,778	\$ 3,551,735	\$ 38,779,512	\$ 29,606,016	\$ 2,213,428	\$ 31,819,444	\$ (6,960,068)
	12.72%			12.46%			10.03%			

**East Side Union High School District
General Fund 2018/19 Proposed Budget Report**

Categories	2017/18 Second Interim			2017/18 Estimated Actuals			2018/19 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revolving Cash	\$ 2,500		\$ 2,500	2,500		2,500	2,500		2,500
Stores	232,487		\$ 232,487	232,487		232,487	232,487		232,487
Site Projected Carryover	500,000		500,000	500,000		500,000	500,000		500,000
Supplemental	2,389,935		2,389,935	2,695,858		2,695,858	1,877,234		1,877,234
For Balancing Multi-Year Projection	24,170,491		24,170,491	23,369,949		23,369,949	18,210,198		18,210,198
Restricted Categorical Programs									-
Medi-Cal Billing Option		\$ 976,731	976,731		955,463	955,463		955,461	955,461
Prop 39 - Clean Energy			-			-			-
Educator Effectiveness Grant		\$ -	-			-			-
Restricted Lottery			-			-			-
College Readiness		\$ 619,144	619,144		593,016	593,016			-
Restricted Rountine Maintenance		\$ 709,279	709,279		547,085	547,085		225,359	225,359
Special Ed Mental Health		\$ 1,431,748	1,431,748		1,456,170	1,456,170		1,032,608	1,032,608
Fund 17, General Reserve	8,369,109		8,369,109	8,426,984		8,426,984	8,783,597		8,783,597
ENDING FUND BALANCE	35,664,522	3,736,902	\$ 39,401,424	\$ 35,227,778	\$ 3,551,735	\$ 38,779,512	\$ 29,606,016	\$ 2,213,428	\$ 31,819,444
			12.72%			12.46%			10.03%

**East Side Union High School District
Restricted General Fund**

Categories	2017/18 Second Interim			2017/18 Estimated Actuals			2018/19 Proposed Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	7,033,042	3,758,518	10,791,560	6,778,849	3,577,790	10,356,639	5,886,578	4,510,573	10,397,151
Other State	16,152,597	1,239,457	17,392,054	18,023,649	1,239,457	19,263,106	15,006,892	1,239,457	16,246,349
Local	3,074,784	991,142	4,065,926	3,132,800	1,069,931	4,202,731	4,745,785	653,599	5,399,384
Total Revenues	26,260,423	5,989,117	32,249,540	27,935,298	5,887,178	33,822,476	25,639,255	6,403,629	32,042,884
Expenditures									
Certificated Salaries	5,123,768	13,495,919	18,619,687	5,121,697	13,517,919	18,639,616	4,198,828	14,499,895	18,698,723
Classified Salaries	3,967,284	5,905,978	9,873,262	3,752,305	6,029,796	9,782,101	3,976,108	6,245,313	10,221,421
Employee Benefits	12,691,156	10,537,669	23,228,825	13,748,110	10,566,530	24,314,640	14,719,175	11,489,514	26,208,689
Books & Supplies	4,511,088	137,326	4,648,414	5,341,638	124,287	5,465,925	4,771,979	186,851	4,958,830
Operation & Contracted Services	5,522,333	7,987,812	13,510,145	5,514,859	7,717,932	13,232,791	3,495,211	8,676,642	12,171,853
Capital Outlay	1,138,001	0	1,138,001	1,306,312	0	1,306,312	1,964,394	0	1,964,394
Other Outgo	1,227,653	6,179,414	7,407,067	1,230,062	5,685,030	6,915,092	279,372	6,352,650	6,632,022
Direct Support/Indirect Costs	718,711	1,342,796	2,061,507	769,476	1,346,583	2,116,059	748,932	1,450,410	2,199,342
Total Expenditures	34,899,994	45,586,914	80,486,908	36,784,459	44,988,077	81,772,536	34,153,999	48,901,275	83,055,274
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(8,639,571)	(39,597,797)	(48,237,368)	(8,849,161)	(39,100,899)	(47,950,060)	(8,514,744)	(42,497,646)	(51,012,390)
Other Sources / Uses									
Transfer in / out	7,300,000	39,985,918	47,285,918	7,300,000	39,513,443	46,813,443	7,600,000	42,074,083	49,674,083
Other Transfer in	0		0	0		0	0		0
Net Increase (Decrease) in Fund Balance	(1,339,571)	388,121	(951,450)	(1,549,161)	412,544	(1,136,617)	(914,744)	(423,563)	(1,338,307)
BEGINNING BALANCE	3,644,725	1,043,626	4,688,352	3,644,725	1,043,626	4,688,352	2,095,564	1,456,170	3,551,735
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,305,154	1,431,748	3,736,902	2,095,564	1,456,170	3,551,735	1,180,820	1,032,608	2,213,428

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental

Categories	2017/18 Second Interim			2017/18 Estimated Actuals			2018/19 Proposed Budget		
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined
Revenues									
LCFF	2,831,032	16,912,085	19,743,117	2,831,032	16,922,124	19,753,156	-	22,269,427	22,269,427
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,831,032	16,912,085	19,743,117	2,831,032	16,922,124	19,753,156	-	22,269,427	22,269,427
Expenditures									
Certificated Salaries	1,341,835	10,467,944	11,809,779	1,278,275	10,308,347	11,586,622	-	13,310,650	13,310,650
Classified Salaries	180,138	587,224	767,362	179,358	854,307	1,033,665	-	924,676	924,676
Employee Benefits	478,154	4,574,773	5,052,927	467,739	4,567,957	5,035,696	-	5,976,370	5,976,370
Books & Supplies	212,759	10,200	222,959	153,923	7,414	161,337	-	12,200	12,200
Operation & Contracted Services	604,407	793,030	1,397,437	521,559	615,701	1,137,260	-	2,864,155	2,864,155
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	2,817,293	16,433,171	19,250,464	2,600,854	16,353,726	18,954,580	-	23,088,051	23,088,051
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	13,739	478,914	492,653	230,178	568,398	798,576	-	(818,624)	(818,624)
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	13,739	478,914	492,653	230,178	568,398	798,576	-	(818,624)	(818,624)
BEGINNING BALANCE	264,602	1,632,680	1,897,282	264,602	1,632,680	1,897,282	-	2,695,858	2,695,858
ENDING FUND BALANCE	278,341	2,111,594	2,389,935	494,780	2,201,078	2,695,858	-	1,877,234	1,877,234

SECTION 3

2018-2019 through 2020-2021 Enrollment Projections and Average Daily Attendance

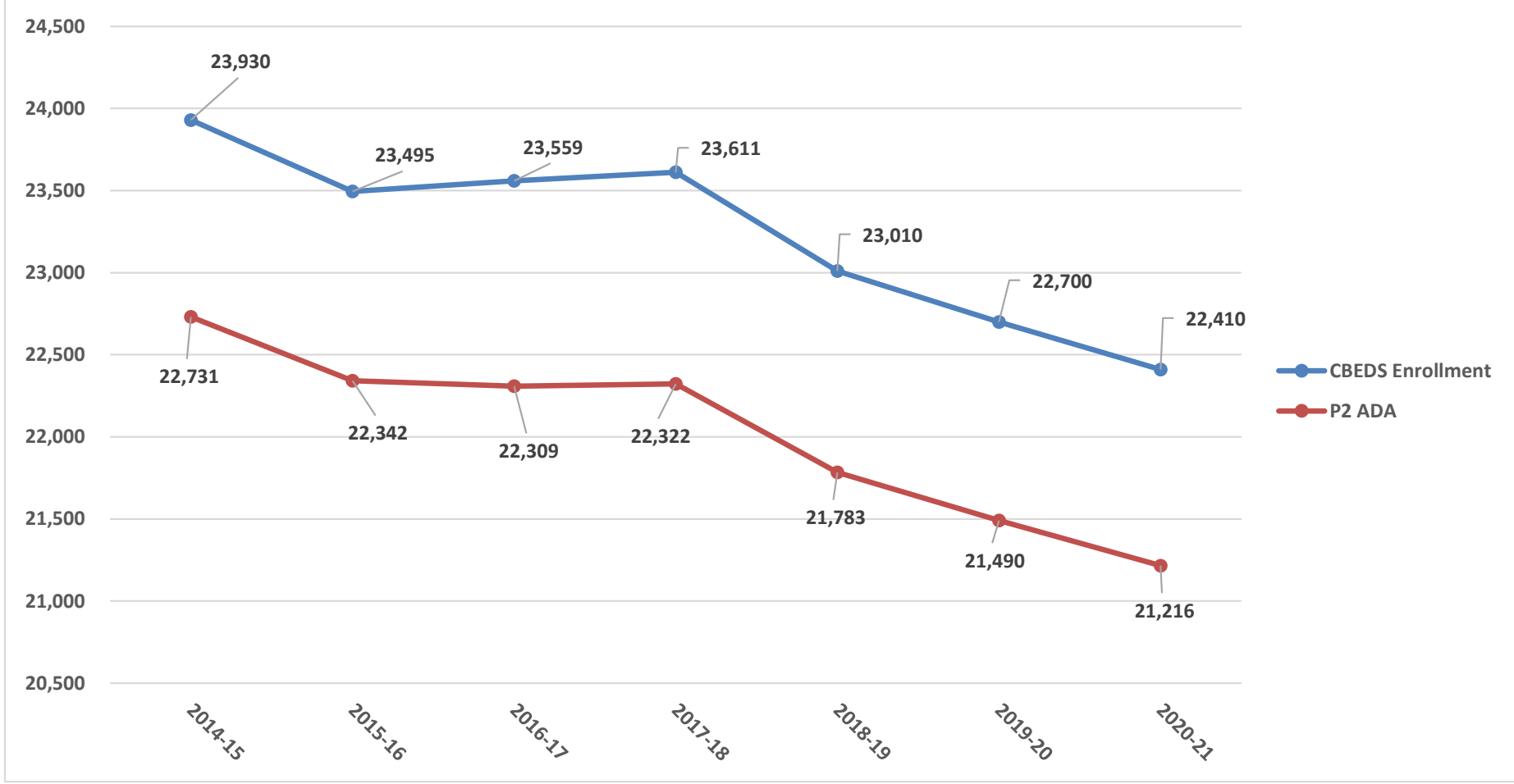
East Side Union High School District
Enrollment/ADA Projections Through 2020/21

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade	CBEDS Enrollment								
Level	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	5674	5767	5988	5555	5617	5722	5351	5398	5293
10	5961	5683	5760	5948	5626	5609	5755	5316	5396
11	5856	5999	5713	5694	5981	5666	5595	5746	5339
12	6009	5874	5993	5806	5817	6096	5794	5725	5867
Adult Transition Program	124	156	174	164	172	188	187	187	187
NPS	62	53	57	70	74	55	53	53	53
Total CBEDS Enrollment	23,686	23,532	23,685	23,237	23,287	23,336	22,735	22,425	22,135
COE Sp Ed		251	245	258	272	275	275	275	275
P2 ADA	22,524	22,659	22,731	22,342	22,309	22,322	21,783	21,490	21,216
Enrollment to ADA %	95.09%	95.27%	94.99%	95.09%	94.69%	94.54%	94.67%	94.67%	94.67%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2013/14 COE Sp Ed ADA has been funded with the District ADA.
 In East Side Union High School District, the ADA figure is on average **94.72%** of CBEDS enrollment.

East Side Union High School District Enrollment/ADA Projections



SECTION 4

2018-19 through 2020-21

Multi-Year Budget

Assumptions and

Budget Forecast

EAST SIDE UNION HIGH SCHOOL DISTRICT
2018 / 19 Proposed - Budget Assumptions

	2018 / 19	2019 / 20	2020 / 21
Description	Proposed Budget	Projection	Projection
Based on SSC Dartboard			
Statutory COLA	2.71%	2.57%	2.67%
	3.00% (augmented)		
LCFF Target Base	8,973	9,204	9,450
LCFF CTE	232	238	246
LCFF Unduplicated Count Percentage	54.22%	54.85%	54.79%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%	100.00%
LCFF Entitlement (with prior year adjustment)	237,132,674	237,645,435	240,581,666
Lottery Per ADA - Unrestricted	146	146	146
- Restricted	48	48	48
Mandate Cost Block Grant per ADA	60	60	60
Title I	2,823,369	2,891,412	2,972,372
Title II	393,958	391,247	402,202
Career Technical Incentive	946,588	0	0
California Career Pathway	1,124,525	0	0
Prop 39 Clean Energy Jobs Act	0	0	0
One Time Discretionary Revenue	7,673,739	0	0
Use of Facilities Rental	1,415,000	1,415,000	1,415,000
Enrollment (CBEDS) Projected with NPS and Post Seniors	23,010	22,700	22,410
Projected Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	22,307	21,772	21,478
	255	255	255
Salary Step and Column % Increases:			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(24.20 FTEs)	(10.2 FTEs)	(9.8 FTEs)
Increase Special Ed Certificated Staff 10.0 FTEs (which 4.0 FTEs are paid by Mental Health Funding)			
Project Savings from SERP			
Eliminate Garbage Truck Driver			
One time 2% off schedule Salary adjustment	3,418,000		
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(151.0 FTE's)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(60.0 FTE's)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(11.0 FTE's)
Projected Savings with RIF			(23,558,971)
Benefits:			
STRS	16.28%	18.13%	19.10%
PERS	18.062%	20.80%	23.50%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.7860%	1.7860%	1.7860%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	3.50%	6.00%	6.00%
SERP Annuity Paid by Fund 71	677,300	677,300	677,300
OPEB Paid by Fund 71	2,919,364	2,919,364	2,919,364
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)		(7,000,000)	
Add back Medical Benefits Expense in General Fund	5,100,000		7,000,000
Operations:			
Augment Math / Science Text Book Adoption	(300,000)	2,000,000	0
Utilities / Communication rates increase	10%	10%	10%
Eliminate Garbage Landfilled Service Cost			
Add Garbage & Recycle Contract Services			
Properties/Liabilities Insurance rate increase	10%	10%	10%
Increase Bus Contract for Transportation			
Board Election Cost	480,000	(480,000)	320,000
Parcel Tax Expenses	(281,000)		
New Enterprise Resource Planning Solution (ERP)	500,000		
OPEB Debt Payment	2,187,272	2,228,343	2,228,343
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant			
Fund Transfer in/(out) & Contribution:			
Contribution to Special Ed	(42,074,083)	(44,564,469)	(46,440,369)
Contribution to Restricted Routine Maintenance	(7,600,000)	(7,600,000)	(9,200,000)
Transfer from (to) General Reserve (F17)	(270,000)	0	300,000
Transfer to Child Development Fund (F12)	(514,359)	(530,000)	(538,000)
Transfer to Child Nutrition Services (F61)	(919,349)	(920,000)	(920,000)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2018/19 Proposed Budget Report**

Categories	2018/19 Proposed Budget			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	237,132,674	-	237,132,674	237,645,435	-	237,645,435	240,581,666	-	240,581,666
Federal	172,516	10,397,151	10,569,667	172,516	10,372,318	10,544,834	172,516	10,568,605	10,741,121
Other State	12,298,704	16,246,349	28,545,053	4,543,109	14,310,408	18,853,517	4,480,155	14,509,541	18,989,696
Local	3,823,115	5,399,384	9,222,499	3,808,132	5,399,384	9,207,516	3,808,132	5,598,334	9,406,466
Total Revenues	253,427,009	32,042,884	285,469,893	246,169,192	30,082,110	276,251,302	249,042,469	30,676,481	279,718,950
Expenditures									
Certificated Salaries	104,417,483	18,698,723	123,116,206	105,203,745	18,469,804	123,673,549	106,046,802	18,746,851	124,793,652
Classified Salaries	21,389,012	10,221,421	31,610,433	21,841,884	10,400,849	32,242,734	22,278,722	10,608,866	32,887,588
RIF Budget Reduction						-	(23,558,971)		(23,558,971)
Employee Benefits	55,770,035	26,208,689	81,978,724	53,193,034	27,278,854	80,471,887	63,394,338	28,600,516	91,994,853
Books & Supplies	2,893,721	4,958,830	7,852,551	4,893,721	4,464,830	9,358,551	2,893,721	4,760,126	7,653,847
Operation & Contracted Services	20,480,833	12,171,853	32,652,686	20,487,024	11,438,644	31,925,668	21,803,997	12,099,562	33,903,558
Capital Outlay	30,000	1,964,394	1,994,394	30,000	1,824,394	1,854,394	30,000	1,824,394	1,854,394
Other Outgo & ROC/P Transfer	3,577,468	6,632,022	10,209,490	3,656,187	7,409,992	11,066,179	3,744,299	7,895,242	11,639,541
Direct Support/Indirect Costs	(2,818,231)	2,199,342	(618,889)	(2,626,586)	2,167,828	(458,758)	(2,715,678)	2,234,581	(481,097)
Debt Services	2,187,272	-	2,187,272	2,228,343	-	2,228,343	2,228,343	-	2,228,343
Total Expenditures	207,927,593	83,055,274	290,982,866	208,907,353	83,455,194	292,362,547	196,145,572	86,770,137	282,915,710
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	45,499,416	(51,012,390)	(5,512,973)	37,261,839	(53,373,084)	(16,111,245)	52,896,896	(56,093,656)	(3,196,760)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	919,349	-	919,349	920,000	-	920,000	920,000	-	920,000
Transfer to Child Development-Educare	514,359	-	514,359	530,000	-	530,000	538,000	-	538,000
Transfer to Gen Reserve Fund	270,000	-	270,000	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from Gen Reserve F17	-	-	-	-	-	-	300,000	-	300,000
Contribute to Special Ed	(42,074,083)	42,074,083	-	(44,564,469)	44,564,469	-	(46,440,369)	46,440,369	-
Contribute to Restr Routine Maintenance	(7,600,000)	7,600,000	-	(7,600,000)	7,600,000	-	(9,200,000)	9,200,000	-
Transfer to Other Restricted Program	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(5,978,375)	(1,338,307)	(7,316,681)	(16,452,630)	(1,208,615)	(17,661,245)	(4,001,473)	(453,287)	(4,454,760)
BEGINNING BALANCE	\$ 26,565,807	\$ 3,551,735	\$ 30,117,541	\$ 20,587,432	\$ 2,213,428	\$ 22,800,860	\$ 4,134,802	\$ 1,004,813	\$ 5,139,615
Prior Year Store Adjustment									
ENDING BALANCE BEFORE RESERVE	20,587,432	2,213,428	22,800,860	4,134,802	1,004,813	5,139,615	133,329	551,526	684,855
Revolving Cash	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Stores	232,487	-	232,487	232,487	-	232,487	232,487	-	232,487
Replenishment of Gen Fd Reserve									
Fund 17, General Reserve	8,783,597	-	8,783,597	8,817,376	-	8,817,376	8,534,211	-	8,534,211
ENDING FUND BALANCE	\$ 29,606,016	\$ 2,213,428	\$ 31,819,444	\$ 13,187,165	\$ 1,004,813	\$ 14,191,978	\$ 8,902,527	\$ 551,526	\$ 9,454,053
	10.03%			4.41%			3.05%		

**East Side Union High School District
General Fund 2018-19 Proposed Budget Report**

Categories	2018/19 Proposed Budget			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
Stores	232,487		232,487	232,487		232,487	232,487		232,487
Site Projected Carryover	500,000		500,000	500,000		500,000	-		-
Supplemental	1,877,234		1,877,234	612,328		612,328	-		-
For Balancing Multi-Year Projection	18,210,198		18,210,198	3,022,474		3,022,474	133,329		133,329
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		955,461	955,461		422,205	422,205		351,519	351,519
Prop 39 - Clean Energy			-			-			-
Educator Effectiveness Grant			-			-			-
Restricted Lottery			-			-			-
College Readiness			-			-			-
Restricted Routine Maintenance		225,359	225,359			-		93,656	93,656
Special Ed Mental Health		1,032,608	1,032,608		582,608	582,608		106,351	106,351
Fund 17, General Reserve	8,783,597		8,783,597	8,817,376		8,817,376	8,534,211		8,534,211
ENDING FUND BALANCE	\$ 29,606,016	\$ 2,213,428	\$ 31,819,444	\$ 13,187,165	\$ 1,004,813	\$ 14,191,978	\$ 8,902,527	\$ 551,526	\$ 9,454,053
		10.03%			4.41%			3.05%	

**East Side Union High School District
Restricted General Fund**

Categories	2018/19 Proposed Budget			2019/20 Projection			2020/21 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	5,886,578	4,510,573	10,397,151	5,979,088	4,393,230	10,372,318	6,108,503	4,460,102	10,568,605
Other State	15,006,892	1,239,457	16,246,349	13,070,951	1,239,457	14,310,408	13,270,084	1,239,457	14,509,541
Local	4,745,785	653,599	5,399,384	4,745,785	653,599	5,399,384	4,945,785	652,549	5,598,334
Total Revenues	25,639,255	6,403,629	32,042,884	23,795,824	6,286,286	30,082,110	24,324,373	6,352,108	30,676,481
Expenditures									
Certificated Salaries	4,198,828	14,499,895	18,698,723	3,752,410	14,717,393	18,469,804	3,808,697	14,938,154	18,746,851
Classified Salaries	3,976,108	6,245,313	10,221,421	4,030,630	6,370,219	10,400,849	4,111,243	6,497,623	10,608,866
Employee Benefits	14,719,175	11,489,514	26,208,689	14,850,676	12,428,178	27,278,854	15,345,770	13,254,745	28,600,516
Books & Supplies	4,771,979	186,851	4,958,830	4,277,979	186,851	4,464,830	4,577,979	182,147	4,760,126
Operation & Contracted Services	3,495,211	8,676,642	12,171,853	2,639,330	8,799,314	11,438,644	3,039,330	9,060,232	12,099,562
Capital Outlay	1,964,394	0	1,964,394	1,824,394	0	1,824,394	1,824,394	0	1,824,394
Other Outgo	279,372	6,352,650	6,632,022	118,000	7,291,992	7,409,992	118,000	7,777,242	7,895,242
Direct Support/Indirect Costs	748,932	1,450,410	2,199,342	661,020	1,506,808	2,167,828	675,990	1,558,591	2,234,581
Total Expenditures	34,153,999	48,901,275	83,055,274	32,154,439	51,300,755	83,455,194	33,501,403	53,268,734	86,770,137
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(8,514,744)	(42,497,646)	(51,012,390)	(8,358,615)	(45,014,469)	(53,373,084)	(9,177,030)	(46,916,626)	(56,093,656)
Other Sources / Uses									
Transfer in / out	7,600,000	42,074,083	49,674,083	7,600,000	44,564,469	52,164,469	9,200,000	46,440,369	55,640,369
Other Transfer in	0		0	0		0	0		0
Net Increase (Decrease) in Fund Balance	(914,744)	(423,563)	(1,338,307)	(758,615)	(450,000)	(1,208,615)	22,970	(476,257)	(453,287)
BEGINNING BALANCE	2,095,564	1,456,170	3,551,735	1,180,820	1,032,608	2,213,428	422,205	582,608	1,004,813
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	1,180,820	1,032,608	2,213,428	422,205	582,608	1,004,813	445,175	106,351	551,526

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental

Categories	2018/19 Proposed Budget			2019/20 Projection			2020/21 Projection		
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined
Revenues									
LCFF	-	22,269,427	22,269,427	-	22,553,293	22,553,293	-	22,821,035	22,821,035
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	-	22,269,427	22,269,427	-	22,553,293	22,553,293	-	22,821,035	22,821,035
Expenditures									
Certificated Salaries	-	13,310,650	13,310,650	-	13,510,310	13,510,310	-	13,712,964	13,712,964
Classified Salaries	-	924,676	924,676	-	943,170	943,170	-	962,033	962,033
Employee Benefits	-	5,976,370	5,976,370	-	6,488,364	6,488,364	-	6,895,250	6,895,250
Books & Supplies	-	12,200	12,200	-	12,200	12,200	-	12,200	12,200
Operation & Contracted Services	-	2,864,155	2,864,155	-	2,864,155	2,864,155	-	2,864,155	2,864,155
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	23,088,051	23,088,051	-	23,818,199	23,818,199	-	24,446,602	24,446,602
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	-	(818,624)	(818,624)	-	(1,264,906)	(1,264,906)	-	(1,625,567)	(1,625,567)
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	-	(818,624)	(818,624)	-	(1,264,906)	(1,264,906)	-	(1,625,567)	(1,625,567)
BEGINNING BALANCE	-	2,695,858	2,695,858	-	1,877,234	1,877,234	-	612,328	612,328
ENDING FUND BALANCE	-	1,877,234	1,877,234	-	612,328	612,328	-	(1,013,238)	(1,013,238)

SECTION 5

Other Funds

East Side Union High School District

2018-19 Proposed Budget – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015 16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant, the program also receives some Federal grants. The program is projected to have a balance of \$112 thousand for the fiscal year ending June 30, 2019.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District projects to contribute \$514 thousand from General Fund to the Program.

Deferred Maintenance Fund – 14

F14 will be depleted as of fiscal year 2017-18. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$11 million in Fund 35 balance which could also be used to support deferred maintenance requirements and emergency capital improvements.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$8.8 million for the fiscal year ending June 30, 2019.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$4.2 million for the fiscal year ending June 30, 2019.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The fund is projected to have a fund balance of \$23.2 million for the fiscal year ending June 30, 2019.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$28 million for the fiscal year ending June 30, 2019.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$8 million for the fiscal year ending June 30, 2019.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$9 million for the fiscal year ending June 30, 2019.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure Z in November 2016. The District sold \$72 million of bond to fund the projects in June of 2017. The fund is projected to have a balance of \$60 million for the fiscal year ending June 30, 2019.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year ending June 30, 2019, the fund is projected to have a fund balance of \$11 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The District received a total of \$11 million for the Emergency Repairs apportionment from the State in 2016 17. The District is required to use up the apportionment for the projects by April 2018. The fund is projected to have a balance of \$3 thousand for the fiscal year ending June 30, 2019.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014 15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. Also beginning in 2014/15 the program has been providing supper for most of the after school programs in the District. The District has 53.57% or 11,776 Free and Reduce students eligible as of 1/25/2018. The fund is projected to need a contribution of \$919k from General Fund for the fiscal year 2018 19.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$383 thousand for the fiscal year ending June 30, 2019.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate moneys for self-insurance activities related to dental and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District used \$5.1 million to pay for the medical benefits in fiscal year 2017 18 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$10.4 million which is about \$7 million over the recommended amount the District needs to set aside to pay claims. Therefore the District plans to use the \$7 million in fiscal year 2019 20 to reduce the General Fund costs for one more year.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$18.9 million for the fiscal year ending June 30, 2019.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$721 thousand for the fiscal year ending June 30, 2019.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Federal	675,785	676,062	277
Other State	6,839,151	7,181,321	342,170
Local	129,309	99,000	(30,309)
Total Revenues	7,644,245	7,956,383	312,138
Expenditures			
Certificated Salaries	2,992,243	3,239,312	247,069
Classified Salaries	1,071,941	1,162,954	91,013
Employee Benefits	1,760,089	2,036,744	276,655
Books & Supplies	853,883	915,464	61,581
Operation & Contracted Services	501,468	832,285	330,817
Capital Outlay	479,831	205,000	(274,831)
Other Outgo	0	0	0
Direct Support/Indirect Costs	240,833	303,964	63,131
Total Expenditures	7,900,288	8,695,723	795,435
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(256,043)	(739,340)	(483,297)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,107,664	851,621	(256,043)
Net Increase (Decrease) in Fund Balance	(256,043)	(739,340)	(483,297)
ENDING BALANCE	851,621	112,281	(739,340)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Federal	623,736	546,333	(77,403)
Other State	1,271,236	1,557,764	286,528
Local	403,662	0	(403,662)
Total Revenues	2,298,634	2,104,097	(194,537)
Expenditures			
Certificated Salaries	788,271	635,345	(152,926)
Classified Salaries	978,641	891,253	(87,388)
Employee Benefits	1,079,671	1,010,186	(69,485)
Books & Supplies	89,864	38,772	(51,092)
Contracted Services	112,728	42,900	(69,828)
Total Expenditures	3,049,175	2,618,456	(430,719)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(750,541)	(514,359)	236,182
Other Financing Sources/Uses			
Contribution from General Fund	750,541	514,359	(236,182)
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	300	0	(300)
Total Revenues	300	0	(300)
Expenditures			
Books & Supplies	0	0	0
Contracted Services	40,307	0	(40,307)
Capital Outlay	0	0	0
Total Expenditures	40,307	0	(40,307)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(40,007)	0	40,007
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	40,007	0	(40,007)
Net Increase (Decrease) in Fund Balance	(40,007)	0	40,007
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	82,875	86,613	3,738
Total Revenues	82,875	86,613	3,738
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	82,875	86,613	3,738
Other Financing Sources/Uses			
Transfer In	0	270,000	270,000
BEGINNING BALANCE	8,344,109	8,426,984	82,875
Net Increase (Decrease) in Fund Balance	82,875	356,613	273,738
ENDING BALANCE	8,426,984	8,783,597	356,613

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	125,000	89,975	(35,025)
Total Revenues	125,000	89,975	(35,025)
Expenditures			
Classified Salaries	130,424	175,741	45,317
Employee Benefits	65,112	88,286	23,174
Books & Supplies	60,000	183,321	123,321
Contracted Services	256,163	193,453	(62,710)
Capital Outlay	1,488,301	4,600,000	3,111,699
Total Expenditures	2,000,000	5,240,801	3,240,801
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,875,000)	(5,150,826)	(3,275,826)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	11,240,801	9,365,801	(1,875,000)
Audit Adjustment for 2013/14			
Net Increase (Decrease) in Fund Balance	(1,875,000)	(5,150,826)	(3,275,826)
ENDING BALANCE	9,365,801	4,214,975	(5,150,826)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	138,000	80,000	(58,000)
Total Revenues	138,000	80,000	(58,000)
Expenditures			
Classified Salaries	111,474	145,603	34,129
Employee Benefits	48,694	67,146	18,452
Books & Supplies	5,300,000	3,756,737	(1,543,263)
Contracted Services	1,019,832	4,272,500	3,252,668
Capital Outlay	4,920,000	600,000	(4,320,000)
Total Expenditures	11,400,000	8,841,986	(2,558,014)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(11,262,000)	(8,761,986)	2,500,014
Other Financing Sources/Uses			
Other Sources	20,000,000	20,000,000	0
BEGINNING BALANCE	3,241,986	11,979,986	8,738,000
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	8,738,000	11,238,014	2,500,014
ENDING BALANCE	11,979,986	23,218,000	11,238,014

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Other Local Revenues	981,200	520,000	(461,200)
Total Revenues	981,200	520,000	(461,200)
Expenditures			
Classified Salaries	678,752	831,864	153,112
Employee Benefits	334,381	410,274	75,893
Books & Supplies	1,500,000	2,000,000	500,000
Contracted Services	687,155	713,226	26,071
Capital Outlay	28,350,880	17,500,000	(10,850,880)
Total Expenditures	31,551,168	21,455,364	(10,095,804)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(30,569,968)	(20,935,364)	9,634,604
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	79,006,532	48,436,564	(30,569,968)
Audit Adjustment for 2013/14			0
Net Increase (Decrease) in Fund Balance	(30,569,968)	(20,935,364)	9,634,604
ENDING BALANCE	48,436,564	27,501,200	(20,935,364)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Other State	5	0	(5)
Local	635,017	325,000	(310,017)
Total Revenues	635,017	325,000	(310,017)
Expenditures			
Classified Salaries	406,813	518,709	111,896
Employee Benefits	200,942	240,977	40,035
Books & Supplies	1,200,000	2,248,691	1,048,691
Contracted Services	1,211,572	551,841	(659,731)
Capital Outlay	27,600,000	21,100,000	(6,500,000)
Total Expenditures	30,619,327	24,660,218	(5,959,109)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(29,984,310)	(24,335,218)	5,649,092
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	62,395,852	32,411,542	(29,984,310)
Net Increase (Decrease) in Fund Balance	(29,984,310)	(24,335,218)	5,649,092
ENDING BALANCE	32,411,542	8,076,324	(24,335,218)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	1,608,608	1,809,608	201,000
Total Revenues	1,608,608	1,809,608	201,000
Expenditures			
Books & Supplies	10	15,500	15,490
Operation and Contracted Services	131,924	142,608	10,684
Capital Outlay	502,945	1,480,000	977,055
Total Expenditures	634,879	1,638,108	1,003,229
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	973,729	171,500	(802,229)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	8,009,690	8,983,420	973,729
Net Increase (Decrease) in Fund Balance	973,729	171,500	(802,229)
ENDING BALANCE	8,983,420	9,154,920	171,500

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	850,000	800,000	(50,000)
Total Revenues	850,000	800,000	(50,000)
Expenditures			
Classified Salaries	0	268,700	268,700
Employee Benefits	0	130,115	130,115
Books & Supplies	5,000	11,000	6,000
Contracted Services	43,807	526,143	482,336
Capital Outlay	1,951,193	10,500,000	8,548,808
Total Expenditures	2,000,000	11,435,958	9,435,958
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,150,000)	(10,635,958)	(9,485,958)
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	71,855,733	70,705,734	(1,150,000)
Net Increase (Decrease) in Fund Balance	(1,150,000)	(10,635,958)	(9,485,958)
ENDING BALANCE	70,705,734	60,069,776	(10,635,958)

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Other State Revenue	4,816,117	0	(4,816,117)
Local	180,000	154,000	(26,000)
Total Revenues	4,996,117	154,000	(4,842,117)
Expenditures			
Classified Salaries	3,479	0	(3,479)
Employee Benefits	330	0	(330)
Books and Supplies	532,000	600,000	68,000
Contracted Services & Operating Exp	32,762	100,000	67,238
Capital Outlay	1,250,523	5,248,369	3,997,846
Other Outgo	0	0	0
Total Expenditures	1,819,094	5,948,369	4,129,275
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	3,177,023	(5,794,369)	(8,971,392)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	13,586,777	16,763,800	3,177,023
Net Increase (Decrease) in Fund Balance	3,177,023	(5,794,369)	(8,971,392)
ENDING BALANCE	16,763,800	10,969,431	(5,794,369)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Other State Revenue	4,588,099	2,680,430	(1,907,669)
Local	72,000	35,766	(36,234)
Total Revenues	4,660,099	2,716,196	(1,943,903)
Expenditures			
Classified Salaries	5,758	0	(5,758)
Employee Benefits	546	0	(546)
Books and Supplies	532,000	0	(532,000)
Contracted Services & Operating Exp	0	0	0
Capital Outlay	4,121,795	2,714,603	(1,407,192)
Total Expenditures	4,660,099	2,714,603	(1,945,496)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(0)	1,593	1,593
Other Financing Sources/Uses			0
Transfer In	0	0	0
			0
BEGINNING BALANCE	1,588	1,588	(0)
			0
Net Increase (Decrease) in Fund Balance	(0)	1,593	1,593
ENDING BALANCE	1,588	3,181	1,593

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Federal	4,412,576	4,576,372	163,796
Other State	440,761	326,446	(114,315)
Local	1,340,484	1,650,142	309,658
Total Revenues	6,193,821	6,552,960	359,139
Expenditures			
Classified Salaries	2,992,619	3,124,071	131,452
Employee Benefits	1,857,249	1,901,358	44,109
Books & Supplies	1,720,400	2,027,733	307,333
Contracted Services	110,628	104,222	(6,406)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	281,934	314,925	32,991
Total Expenditures	6,962,830	7,472,309	509,479
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(769,009)	(919,349)	(150,340)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	769,009	919,349	150,340
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	(0)	0	0
ENDING BALANCE	(0)	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	91,423	200,000	108,577
Total Revenues	91,423	200,000	108,577
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	23,000	33,000	10,000
Contracted Services / Operations	257,323	350,000	92,677
Other Outgo	0	0	0
Total Expenditures	280,323	383,000	102,677
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(188,900)	(183,000)	5,900
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	554,551	465,651	(88,900)
Net Increase (Decrease) in Fund Balance	(88,900)	(83,000)	5,900
ENDING BALANCE	465,651	382,651	(83,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	11,690,369	11,692,387	2,018
Total Revenues	11,690,369	11,692,387	2,018
Expenditures			
Employee Benefits	5,100,000	0	(5,100,000)
Contracted Services	8,066,234	11,584,235	3,518,001
Total Expenditures	13,166,234	11,584,235	(1,581,999)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,475,865)	108,152	1,584,017
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	11,805,276	10,329,411	(1,475,865)
Net Increase (Decrease) in Fund Balance	(1,475,865)	108,152	1,584,017
ENDING BALANCE	10,329,411	10,437,563	108,152

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	1,820,400	2,000,000	179,600
Total Revenues	1,820,400	2,000,000	179,600
Expenditures			
Operation & Contracted Services	3,687,000	3,814,750	127,750
Total Expenditures	3,687,000	3,814,750	127,750
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,866,600)	(1,814,750)	51,850
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	22,605,009	20,738,409	(1,866,600)
Net Increase (Decrease) in Fund Balance	(1,866,600)	(1,814,750)	51,850
ENDING BALANCE	20,738,409	18,923,659	(1,814,750)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2017/18 Estimated Actuals	2018/19 Proposed Budget	Variance
Revenues			
Local	60,850	70,000	9,150
Total Revenues	60,850	70,000	9,150
Expenditures			
Books & Supplies	0	0	-
Contracted Services	34,681	34,700	19
Capital Outlay	0	0	-
Total Expenditures	34,681	34,700	19
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	26,169	35,300	9,131
Other Financing Sources/Uses			
Transfer In	0	0	-
BEGINNING BALANCE	660,016	686,185	26,169
Net Increase (Decrease) in Fund Balance	26,169	35,300	9,131
ENDING BALANCE	686,185	721,485	35,300

SECTION 6

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
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		
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	G	G
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
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

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: 830 N Capitol Ave, San Jose, CA 95133
Date: June 04, 2018

Place: 830 N Capitol Ave, San Jose, CA
Date: June 07, 2018
Time: _____

Adoption Date: June 21, 2018

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

Contact person for additional information on the budget reports:

Name: Silvia Pelayo

Telephone: 408-347-5220

Title: Director of Finance

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, 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 21, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

() 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 21, 2018

For additional information on this certification, please contact:

Name: Silvia Pelayo

Title: Director of Finance

Telephone: 408-347-5220

E-mail: pelayos@esuhsd.org

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	224,407,297.00	0.00	224,407,297.00	237,132,674.00	0.00	237,132,674.00	5.7%
2) Federal Revenue		8100-8299	172,516.00	10,356,639.00	10,529,155.00	172,516.00	10,397,151.00	10,569,667.00	0.4%
3) Other State Revenue		8300-8599	7,994,444.00	19,263,105.00	27,257,549.00	12,298,704.00	16,246,349.00	28,545,053.00	4.7%
4) Other Local Revenue		8600-8799	5,201,342.00	4,202,731.00	9,404,073.00	3,823,115.00	5,399,384.00	9,222,499.00	-1.9%
5) TOTAL, REVENUES			237,775,599.00	33,822,475.00	271,598,074.00	253,427,009.00	32,042,884.00	285,469,893.00	5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	105,467,083.00	18,639,617.00	124,106,700.00	104,417,484.00	18,698,723.00	123,116,207.00	-0.8%
2) Classified Salaries		2000-2999	21,621,240.00	9,782,102.00	31,403,342.00	21,389,013.00	10,221,420.00	31,610,433.00	0.7%
3) Employee Benefits		3000-3999	47,591,070.00	24,314,636.00	71,905,706.00	55,770,035.00	26,208,689.00	81,978,724.00	14.0%
4) Books and Supplies		4000-4999	2,261,674.00	5,465,924.00	7,727,598.00	2,893,722.00	4,958,830.00	7,852,552.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	17,599,824.00	13,232,793.00	30,832,617.00	20,480,833.00	12,171,853.00	32,652,686.00	5.9%
6) Capital Outlay		6000-6999	42,190.00	1,306,312.00	1,348,502.00	30,000.00	1,964,394.00	1,994,394.00	47.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,563,135.00	6,915,092.00	12,478,227.00	5,764,740.00	6,632,022.00	12,396,762.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,638,825.00)	2,116,059.00	(522,766.00)	(2,818,231.00)	2,199,342.00	(618,889.00)	18.4%
9) TOTAL, EXPENDITURES			197,507,391.00	81,772,535.00	279,279,926.00	207,927,596.00	83,055,273.00	290,982,869.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			40,268,208.00	(47,950,060.00)	(7,681,852.00)	45,499,413.00	(51,012,389.00)	(5,512,976.00)	-28.2%
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	1,619,550.00	0.00	1,619,550.00	1,803,708.00	0.00	1,803,708.00	11.4%
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	(46,813,443.00)	46,813,443.00	0.00	(49,674,083.00)	49,674,083.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,432,993.00)	46,813,443.00	(1,619,550.00)	(51,477,791.00)	49,674,083.00	(1,803,708.00)	11.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,164,785.00)	(1,136,617.00)	(9,301,402.00)	(5,978,378.00)	(1,338,306.00)	(7,316,684.00)	-21.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
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)			34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			26,800,796.00	3,551,736.00	30,352,532.00	20,822,418.00	2,213,430.00	23,035,848.00	-24.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	232,487.00	0.00	232,487.00	232,487.00	0.00	232,487.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,551,736.00	3,551,736.00	0.00	2,213,432.00	2,213,432.00	-37.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,565,809.00	0.00	26,565,809.00	20,587,431.00	(2.00)	20,587,429.00	-22.5%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	88,486,426.00	0.00	88,486,426.00	101,303,260.00	0.00	101,303,260.00	14.5%
Education Protection Account State Aid - Current Year		8012	19,790,970.00	0.00	19,790,970.00	32,219,334.00	0.00	32,219,334.00	62.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	518,700.00	0.00	518,700.00	533,421.00	0.00	533,421.00	2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	93,847,754.00	0.00	93,847,754.00	93,847,754.00	0.00	93,847,754.00	0.0%
Unsecured Roll Taxes		8042	7,616,185.00	0.00	7,616,185.00	7,466,818.00	0.00	7,466,818.00	-2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,371,000.00	0.00	8,371,000.00	8,289,085.00	0.00	8,289,085.00	-1.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,758,374.00	0.00	20,758,374.00	13,590,403.00	0.00	13,590,403.00	-34.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,360,469.00	0.00	7,360,469.00	1,631,645.00	0.00	1,631,645.00	-77.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			246,749,878.00	0.00	246,749,878.00	258,881,720.00	0.00	258,881,720.00	4.9%
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	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,342,581.00)	0.00	(22,342,581.00)	(21,749,046.00)	0.00	(21,749,046.00)	-2.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			224,407,297.00	0.00	224,407,297.00	237,132,674.00	0.00	237,132,674.00	5.7%
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	3,439,957.00	3,439,957.00	0.00	4,093,711.00	4,093,711.00	19.0%
Special Education Discretionary Grants		8182	0.00	137,833.00	137,833.00	0.00	416,862.00	416,862.00	202.4%
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		3,537,175.00	3,537,175.00		2,823,369.00	2,823,369.00	-20.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		704,085.00	704,085.00		393,958.00	393,958.00	-44.0%
Title III, Part A, Immigrant Education Program	4201	8290		74,521.00	74,521.00		74,521.00	74,521.00	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)	
Title III, Part A, English Learner Program	4203	8290		302,110.00	302,110.00		320,748.00	320,748.00	6.2%
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	8290		153,810.00	153,810.00		178,182.00	178,182.00	15.8%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		153,810.00	153,810.00		178,182.00	178,182.00	15.8%
Career and Technical Education	3500-3599	8290		522,963.00	522,963.00		599,604.00	599,604.00	14.7%
All Other Federal Revenue	All Other	8290	172,516.00	1,484,185.00	1,656,701.00	172,516.00	1,496,196.00	1,668,712.00	0.7%
TOTAL, FEDERAL REVENUE			172,516.00	10,356,639.00	10,529,155.00	172,516.00	10,397,151.00	10,569,667.00	0.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,533,169.00	0.00	4,533,169.00	8,958,387.00	0.00	8,958,387.00	97.6%
Lottery - Unrestricted and Instructional Materials		8560	3,371,344.00	1,205,987.00	4,577,331.00	3,270,386.00	1,075,195.00	4,345,581.00	-5.1%
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	1,111,537.00	1,111,537.00	0.00	160,847.00	160,847.00	-85.5%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		852,121.00	852,121.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,517,477.00	2,517,477.00		785,741.00	785,741.00	-68.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	89,931.00	13,575,983.00	13,665,914.00	69,931.00	14,224,586.00	14,294,497.00	4.6%
TOTAL, OTHER STATE REVENUE			7,994,444.00	19,263,105.00	27,257,549.00	12,298,704.00	16,246,349.00	28,545,053.00	4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,695,800.00	0.00	1,695,800.00	0.00	1,695,800.00	1,695,800.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	496,198.00	0.00	496,198.00	505,050.00	0.00	505,050.00	1.8%
Interest		8660	385,000.00	6,000.00	391,000.00	400,000.00	4,950.00	404,950.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	376,235.00	0.00	376,235.00	381,000.00	0.00	381,000.00	1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,415,000.00	0.00	1,415,000.00	1,415,000.00	0.00	1,415,000.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	16,241.00	0.00	16,241.00	16,241.00	0.00	16,241.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	118,525.00	118,525.00	0.00	118,525.00	118,525.00	0.0%
All Other Local Revenue		8699	816,868.00	3,014,275.00	3,831,143.00	1,105,824.00	2,932,510.00	4,038,334.00	5.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,063,931.00	1,063,931.00		647,599.00	647,599.00	-39.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,201,342.00	4,202,731.00	9,404,073.00	3,823,115.00	5,399,384.00	9,222,499.00	-1.9%
TOTAL, REVENUES			237,775,599.00	33,822,475.00	271,598,074.00	253,427,009.00	32,042,884.00	285,469,893.00	5.1%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	84,520,135.00	10,230,032.00	94,750,167.00	81,872,425.00	10,510,548.00	92,382,973.00	-2.5%
Certificated Pupil Support Salaries		1200	6,902,977.00	1,518,323.00	8,421,300.00	7,211,728.00	1,473,090.00	8,684,818.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,851,608.00	738,091.00	7,589,699.00	6,625,529.00	952,326.00	7,577,855.00	-0.2%
Other Certificated Salaries		1900	7,192,363.00	6,153,171.00	13,345,534.00	8,707,802.00	5,762,759.00	14,470,561.00	8.4%
TOTAL, CERTIFICATED SALARIES			105,467,083.00	18,639,617.00	124,106,700.00	104,417,484.00	18,698,723.00	123,116,207.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	140,103.00	5,892,695.00	6,032,798.00	0.00	6,139,492.00	6,139,492.00	1.8%
Classified Support Salaries		2200	6,582,984.00	2,505,148.00	9,088,132.00	6,518,439.00	2,660,932.00	9,179,371.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,018,631.00	163,662.00	2,182,293.00	2,013,692.00	182,024.00	2,195,716.00	0.6%
Clerical, Technical and Office Salaries		2400	9,684,717.00	770,915.00	10,455,632.00	9,525,233.00	775,962.00	10,301,195.00	-1.5%
Other Classified Salaries		2900	3,194,805.00	449,682.00	3,644,487.00	3,331,649.00	463,010.00	3,794,659.00	4.1%
TOTAL, CLASSIFIED SALARIES			21,621,240.00	9,782,102.00	31,403,342.00	21,389,013.00	10,221,420.00	31,610,433.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,014,860.00	12,342,348.00	27,357,208.00	16,894,209.00	13,674,745.00	30,568,954.00	11.7%
PERS		3201-3202	3,180,206.00	1,647,587.00	4,827,793.00	3,638,574.00	1,947,923.00	5,586,497.00	15.7%
OASDI/Medicare/Alternative		3301-3302	3,198,311.00	1,087,617.00	4,285,928.00	3,147,734.00	1,094,360.00	4,242,094.00	-1.0%
Health and Welfare Benefits		3401-3402	23,860,916.00	8,714,168.00	32,575,084.00	29,793,770.00	8,960,879.00	38,754,649.00	19.0%
Unemployment Insurance		3501-3502	63,282.00	14,196.00	77,478.00	62,868.00	20,119.00	82,987.00	7.1%
Workers' Compensation		3601-3602	2,273,495.00	508,720.00	2,782,215.00	2,232,880.00	510,663.00	2,743,543.00	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,591,070.00	24,314,636.00	71,905,706.00	55,770,035.00	26,208,689.00	81,978,724.00	14.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	206,961.00	1,212,251.00	1,419,212.00	806,961.00	1,063,426.00	1,870,387.00	31.8%
Books and Other Reference Materials		4200	75,290.00	216,332.00	291,622.00	112,685.00	291,214.00	403,899.00	38.5%
Materials and Supplies		4300	1,773,010.00	3,225,170.00	4,998,180.00	1,920,220.00	3,364,090.00	5,284,310.00	5.7%
Noncapitalized Equipment		4400	206,413.00	812,171.00	1,018,584.00	53,856.00	240,100.00	293,956.00	-71.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,261,674.00	5,465,924.00	7,727,598.00	2,893,722.00	4,958,830.00	7,852,552.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,767,304.00	6,817,057.00	11,584,361.00	4,650,000.00	7,343,558.00	11,993,558.00	3.5%
Travel and Conferences		5200	166,861.00	552,464.00	719,325.00	203,909.00	369,344.00	573,253.00	-20.3%
Dues and Memberships		5300	26,179.00	0.00	26,179.00	26,485.00	0.00	26,485.00	1.2%
Insurance		5400 - 5450	1,493,913.00	0.00	1,493,913.00	1,619,636.00	0.00	1,619,636.00	8.4%
Operations and Housekeeping Services		5500	4,153,999.00	0.00	4,153,999.00	4,730,213.00	0.00	4,730,213.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,328,277.00	899,024.00	2,227,301.00	1,159,133.00	1,146,069.00	2,305,202.00	3.5%
Transfers of Direct Costs		5710	(107,436.00)	107,436.00	0.00	(117,110.00)	117,110.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,340.00)	21,452.00	11,112.00	(25,283.00)	2,184.00	(23,099.00)	-307.9%
Professional/Consulting Services and Operating Expenditures		5800	4,383,010.00	4,834,983.00	9,217,993.00	6,837,211.00	3,193,338.00	10,030,549.00	8.8%
Communications		5900	1,398,057.00	377.00	1,398,434.00	1,396,639.00	250.00	1,396,889.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,599,824.00	13,232,793.00	30,832,617.00	20,480,833.00	12,171,853.00	32,652,686.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	854,121.00	854,121.00	0.00	1,695,800.00	1,695,800.00	98.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,190.00	452,191.00	494,381.00	30,000.00	268,594.00	298,594.00	-39.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			42,190.00	1,306,312.00	1,348,502.00	30,000.00	1,964,394.00	1,994,394.00	47.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	26,670.00	26,670.00	0.00	28,000.00	28,000.00	5.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	159,435.00	5,638,360.00	5,797,795.00	227,700.00	6,304,650.00	6,532,350.00	12.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	1,230,062.00	1,230,062.00	0.00	279,372.00	279,372.00	-77.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
RCC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	3,261,384.00	0.00	3,261,384.00	3,349,768.00	0.00	3,349,768.00	2.7%
All Other Transfers		7281-7283	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,562,316.00	0.00	1,562,316.00	1,532,272.00	0.00	1,532,272.00	-1.9%
Other Debt Service - Principal		7439	580,000.00	0.00	580,000.00	655,000.00	0.00	655,000.00	12.9%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			5,563,135.00	6,915,092.00	12,478,227.00	5,764,740.00	6,632,022.00	12,396,762.00	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,116,059.00)	2,116,059.00	0.00	(2,199,342.00)	2,199,342.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(522,766.00)	0.00	(522,766.00)	(618,889.00)	0.00	(618,889.00)	18.4%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,638,825.00)	2,116,059.00	(522,766.00)	(2,818,231.00)	2,199,342.00	(618,889.00)	18.4%
TOTAL EXPENDITURES			197,507,391.00	81,772,535.00	279,279,926.00	207,927,596.00	83,055,273.00	290,982,869.00	4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,619,550.00	0.00	1,619,550.00	1,803,708.00	0.00	1,803,708.00	11.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,619,550.00	0.00	1,619,550.00	1,803,708.00	0.00	1,803,708.00	11.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(46,813,443.00)	46,813,443.00	0.00	(49,674,083.00)	49,674,083.00	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			(46,813,443.00)	46,813,443.00	0.00	(49,674,083.00)	49,674,083.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(48,432,993.00)	46,813,443.00	(1,619,550.00)	(51,477,791.00)	49,674,083.00	(1,803,708.00)	11.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	224,407,297.00	0.00	224,407,297.00	237,132,674.00	0.00	237,132,674.00	5.7%
2) Federal Revenue		8100-8299	172,516.00	10,356,639.00	10,529,155.00	172,516.00	10,397,151.00	10,569,667.00	0.4%
3) Other State Revenue		8300-8599	7,994,444.00	19,263,105.00	27,257,549.00	12,298,704.00	16,246,349.00	28,545,053.00	4.7%
4) Other Local Revenue		8600-8799	5,201,342.00	4,202,731.00	9,404,073.00	3,823,115.00	5,399,384.00	9,222,499.00	-1.9%
5) TOTAL, REVENUES			237,775,599.00	33,822,475.00	271,598,074.00	253,427,009.00	32,042,884.00	285,469,893.00	5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		111,231,509.00	42,476,526.00	153,708,035.00	120,316,823.00	43,936,700.00	164,253,523.00	6.9%
2) Instruction - Related Services	2000-2999		21,332,844.00	13,059,465.00	34,392,309.00	22,089,734.00	11,132,116.00	33,221,850.00	-3.4%
3) Pupil Services	3000-3999		28,059,105.00	8,958,945.00	37,018,050.00	28,751,651.00	9,597,435.00	38,349,086.00	3.6%
4) Ancillary Services	4000-4999		2,566,327.00	138,226.00	2,704,553.00	2,541,563.00	78,643.00	2,620,206.00	-3.1%
5) Community Services	5000-5999		0.00	107,020.00	107,020.00	0.00	25,266.00	25,266.00	-76.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,234,774.00	2,346,500.00	15,581,274.00	12,929,123.00	2,371,447.00	15,300,570.00	-1.8%
8) Plant Services	8000-8999		15,519,697.00	7,770,761.00	23,290,458.00	15,533,962.00	9,281,644.00	24,815,606.00	6.5%
9) Other Outgo	9000-9999	Except 7600-7699	5,563,135.00	6,915,092.00	12,478,227.00	5,764,740.00	6,632,022.00	12,396,762.00	-0.7%
10) TOTAL, EXPENDITURES			197,507,391.00	81,772,535.00	279,279,926.00	207,927,596.00	83,055,273.00	290,982,869.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,268,208.00	(47,950,060.00)	(7,681,852.00)	45,499,413.00	(51,012,389.00)	(5,512,976.00)	-28.2%
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	1,619,550.00	0.00	1,619,550.00	1,803,708.00	0.00	1,803,708.00	11.4%
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	(46,813,443.00)	46,813,443.00	0.00	(49,674,083.00)	49,674,083.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,432,993.00)	46,813,443.00	(1,619,550.00)	(51,477,791.00)	49,674,083.00	(1,803,708.00)	11.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,164,785.00)	(1,136,617.00)	(9,301,402.00)	(5,978,378.00)	(1,338,306.00)	(7,316,684.00)	-21.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
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)			34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,965,581.00	4,688,353.00	39,653,934.00	26,800,796.00	3,551,736.00	30,352,532.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			26,800,796.00	3,551,736.00	30,352,532.00	20,822,418.00	2,213,430.00	23,035,848.00	-24.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	232,487.00	0.00	232,487.00	232,487.00	0.00	232,487.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,551,736.00	3,551,736.00	0.00	2,213,432.00	2,213,432.00	-37.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,565,809.00	0.00	26,565,809.00	20,587,431.00	(2.00)	20,587,429.00	-22.5%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	955,462.00	955,462.00
6264	Educator Effectiveness (15-16)	1.00	1.00
6512	Special Ed: Mental Health Services	1,456,171.00	1,032,609.00
7338	College Readiness Block Grant	593,017.00	1.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	547,085.00	225,359.00
Total, Restricted Balance		3,551,736.00	2,213,432.00

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	675,785.00	676,062.00	0.0%
3) Other State Revenue		8300-8599	6,839,151.00	7,181,321.00	5.0%
4) Other Local Revenue		8600-8799	129,309.00	99,000.00	-23.4%
5) TOTAL, REVENUES			7,644,245.00	7,956,383.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,992,243.00	3,239,313.00	8.3%
2) Classified Salaries		2000-2999	1,071,941.00	1,162,954.00	8.5%
3) Employee Benefits		3000-3999	1,760,090.00	2,036,744.00	15.7%
4) Books and Supplies		4000-4999	853,882.00	915,464.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	501,469.00	832,285.00	66.0%
6) Capital Outlay		6000-6999	479,832.00	205,000.00	-57.3%
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	240,833.00	303,964.00	26.2%
9) TOTAL, EXPENDITURES			7,900,290.00	8,695,724.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,045.00)	(739,341.00)	188.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,045.00)	(739,341.00)	188.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,666.00	851,621.00	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,107,666.00	851,621.00	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,107,666.00	851,621.00	-23.1%
2) Ending Balance, June 30 (E + F1e)			851,621.00	112,280.00	-86.8%
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					
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	112,380.00	112,280.00	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	675,785.00	676,062.00	0.0%
TOTAL, FEDERAL REVENUE			675,785.00	676,062.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	6,413,097.00	6,591,405.00	2.8%
All Other State Revenue	All Other	8590	426,054.00	589,916.00	38.5%
TOTAL, OTHER STATE REVENUE			6,839,151.00	7,181,321.00	5.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	129,309.00	99,000.00	-23.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			129,309.00	99,000.00	-23.4%
TOTAL, REVENUES			7,644,245.00	7,956,383.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,125,507.00	2,256,907.00	6.2%
Certificated Pupil Support Salaries		1200	112,527.00	201,500.00	79.1%
Certificated Supervisors' and Administrators' Salaries		1300	339,333.00	385,000.00	13.5%
Other Certificated Salaries		1900	414,876.00	395,906.00	-4.6%
TOTAL, CERTIFICATED SALARIES			2,992,243.00	3,239,313.00	8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	200,980.00	241,000.00	19.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	870,961.00	921,954.00	5.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,071,941.00	1,162,954.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	609,990.00	773,039.00	26.7%
PERS		3201-3202	170,363.00	203,322.00	19.3%
OASDI/Medicare/Alternative		3301-3302	135,689.00	148,753.00	9.6%
Health and Welfare Benefits		3401-3402	768,509.00	830,653.00	8.1%
Unemployment Insurance		3501-3502	2,081.00	2,241.00	7.7%
Workers' Compensation		3601-3602	73,458.00	78,736.00	7.2%
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			1,760,090.00	2,036,744.00	15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	77,785.00	85,200.00	9.5%
Books and Other Reference Materials		4200	12,339.00	13,900.00	12.7%
Materials and Supplies		4300	323,739.00	319,677.00	-1.3%
Noncapitalized Equipment		4400	440,019.00	496,687.00	12.9%
TOTAL, BOOKS AND SUPPLIES			853,882.00	915,464.00	7.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,068.00	31,100.00	40.9%
Dues and Memberships		5300	250.00	750.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	120,897.00	123,700.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,879.00	38,503.00	177.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,852.00)	(35,400.00)	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	332,201.00	645,632.00	94.3%
Communications		5900	49,026.00	28,000.00	-42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			501,469.00	832,285.00	66.0%
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	404,754.00	205,000.00	-49.4%
Equipment		6400	75,078.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			479,832.00	205,000.00	-57.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	240,833.00	303,964.00	26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			240,833.00	303,964.00	26.2%
TOTAL, EXPENDITURES			7,900,290.00	8,695,724.00	10.1%

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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,785.00	676,062.00	0.0%
3) Other State Revenue		8300-8599	6,839,151.00	7,181,321.00	5.0%
4) Other Local Revenue		8600-8799	129,309.00	99,000.00	-23.4%
5) TOTAL, REVENUES			7,644,245.00	7,956,383.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,576,102.00	4,322,714.00	20.9%
2) Instruction - Related Services	2000-2999		2,930,518.00	3,030,654.00	3.4%
3) Pupil Services	3000-3999		258,879.00	255,316.00	-1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		240,833.00	303,964.00	26.2%
8) Plant Services	8000-8999		893,958.00	783,076.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,900,290.00	8,695,724.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(256,045.00)	(739,341.00)	188.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(256,045.00)	(739,341.00)	188.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,107,666.00	851,621.00	-23.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,107,666.00	851,621.00	-23.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,107,666.00	851,621.00	-23.1%
2) Ending Balance, June 30 (E + F1e)					
			851,621.00	112,280.00	-86.8%
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	739,241.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	112,380.00	112,280.00	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	739,241.00	0.00
Total, Restricted Balance		739,241.00	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	623,736.00	546,333.00	-12.4%
3) Other State Revenue		8300-8599	1,271,236.00	1,557,764.00	22.5%
4) Other Local Revenue		8600-8799	403,662.00	0.00	-100.0%
5) TOTAL, REVENUES			2,298,634.00	2,104,097.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	788,271.00	635,345.00	-19.4%
2) Classified Salaries		2000-2999	978,641.00	891,253.00	-8.9%
3) Employee Benefits		3000-3999	1,079,671.00	1,010,186.00	-6.4%
4) Books and Supplies		4000-4999	89,864.00	38,772.00	-56.9%
5) Services and Other Operating Expenditures		5000-5999	112,728.00	42,900.00	-61.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,049,175.00	2,618,456.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(750,541.00)	(514,359.00)	-31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,541.00	514,359.00	-31.5%
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			750,541.00	514,359.00	-31.5%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	623,736.00	546,333.00	-12.4%
TOTAL, FEDERAL REVENUE			623,736.00	546,333.00	-12.4%
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	1,213,752.00	1,506,193.00	24.1%
All Other State Revenue	All Other	8590	57,484.00	51,571.00	-10.3%
TOTAL, OTHER STATE REVENUE			1,271,236.00	1,557,764.00	22.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	105,180.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	298,482.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			403,662.00	0.00	-100.0%
TOTAL, REVENUES			2,298,634.00	2,104,097.00	-8.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	689,807.00	503,073.00	-27.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,263.00	116,272.00	41.3%
Other Certificated Salaries		1900	16,201.00	16,000.00	-1.2%
TOTAL, CERTIFICATED SALARIES			788,271.00	635,345.00	-19.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	897,464.00	737,724.00	-17.8%
Classified Support Salaries		2200	15,100.00	39,000.00	158.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,992.00	67,529.00	170.2%
Other Classified Salaries		2900	41,085.00	47,000.00	14.4%
TOTAL, CLASSIFIED SALARIES			978,641.00	891,253.00	-8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	164,077.00	145,150.00	-11.5%
PERS		3201-3202	140,463.00	156,713.00	11.6%
OASDI/Medicare/Alternative		3301-3302	86,109.00	77,552.00	-9.9%
Health and Welfare Benefits		3401-3402	656,652.00	602,764.00	-8.2%
Unemployment Insurance		3501-3502	865.00	742.00	-14.2%
Workers' Compensation		3601-3602	31,505.00	27,265.00	-13.5%
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			1,079,671.00	1,010,186.00	-6.4%
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	89,864.00	38,772.00	-56.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,864.00	38,772.00	-56.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	270.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,694.00	8,900.00	-69.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,780.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,196.00	26,000.00	2073.9%
Professional/Consulting Services and Operating Expenditures		5800	78,788.00	8,000.00	-89.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,728.00	42,900.00	-61.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,049,175.00	2,618,456.00	-14.1%

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	750,541.00	514,359.00	-31.5%
(a) TOTAL, INTERFUND TRANSFERS IN			750,541.00	514,359.00	-31.5%
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)			750,541.00	514,359.00	-31.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	623,736.00	546,333.00	-12.4%
3) Other State Revenue		8300-8599	1,271,236.00	1,557,764.00	22.5%
4) Other Local Revenue		8600-8799	403,662.00	0.00	-100.0%
5) TOTAL, REVENUES			2,298,634.00	2,104,097.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,703,051.00	2,191,382.00	-18.9%
2) Instruction - Related Services	2000-2999		263,571.00	312,514.00	18.6%
3) Pupil Services	3000-3999		10,196.00	42,782.00	319.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		72,357.00	71,778.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,049,175.00	2,618,456.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(750,541.00)	(514,359.00)	-31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,541.00	514,359.00	-31.5%
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			750,541.00	514,359.00	-31.5%

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

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
<hr/>		<hr/>	
	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	299.00	0.00	-100.0%
5) TOTAL, REVENUES			299.00	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	40,307.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,307.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,008.00)	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)			(40,008.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	40,006.00	(2.00)	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			40,006.00	(2.00)	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			40,006.00	(2.00)	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			(2.00)	(2.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(2.00)	(2.00)	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	299.00	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			299.00	0.00	-100.0%
TOTAL, REVENUES			299.00	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	40,307.00	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			40,307.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,307.00	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%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299.00	0.00	-100.0%
5) TOTAL, REVENUES			299.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,307.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,307.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,008.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,008.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	40,006.00	(2.00)	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			40,006.00	(2.00)	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			40,006.00	(2.00)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(2.00)	(2.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(2.00)	(2.00)	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,875.00	86,613.00	4.5%
5) TOTAL, REVENUES			82,875.00	86,613.00	4.5%
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)			82,875.00	86,613.00	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	270,000.00	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	270,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,875.00	356,613.00	330.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,344,108.00	8,426,983.00	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,344,108.00	8,426,983.00	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,344,108.00	8,426,983.00	1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	8,426,983.00	8,783,596.00	4.2%
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 LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,875.00	86,613.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,875.00	86,613.00	4.5%
TOTAL, REVENUES			82,875.00	86,613.00	4.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	270,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	270,000.00	New
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	270,000.00	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,875.00	86,613.00	4.5%
5) TOTAL, REVENUES			82,875.00	86,613.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			82,875.00	86,613.00	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	270,000.00	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	270,000.00	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,875.00	356,613.00	330.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,344,108.00	8,426,983.00	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,344,108.00	8,426,983.00	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,344,108.00	8,426,983.00	1.0%
2) Ending Balance, June 30 (E + F1e)					
			8,426,983.00	8,783,596.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	8,426,983.00	8,783,596.00	4.2%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,729,217.00	1,814,975.00	-33.5%
5) TOTAL, REVENUES			2,729,222.00	1,814,975.00	-33.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,327,463.00	1,940,617.00	46.2%
3) Employee Benefits		3000-3999	649,129.00	936,800.00	44.3%
4) Books and Supplies		4000-4999	8,065,000.00	8,199,749.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	3,218,529.00	6,257,163.00	94.4%
6) Capital Outlay		6000-6999	64,310,374.00	54,300,000.00	-15.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,570,495.00	71,634,329.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,841,273.00)	(69,819,354.00)	-6.7%
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	20,000,000.00	20,000,000.00	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			20,000,000.00	20,000,000.00	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)			(54,841,273.00)	(49,819,354.00)	-9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	227,740,904.00	172,899,631.00	-24.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			227,740,904.00	172,899,631.00	-24.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			227,740,904.00	172,899,631.00	-24.1%
2) Ending Balance, June 30 (E + F1e)					
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	172,899,631.00	123,080,277.00	-28.8%
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					
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	5.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5.00	0.00	-100.0%
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	2,729,217.00	1,814,975.00	-33.5%
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			2,729,217.00	1,814,975.00	-33.5%
TOTAL, REVENUES			2,729,222.00	1,814,975.00	-33.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	21,744.00	27,200.00	25.1%
Classified Supervisors' and Administrators' Salaries		2300	927,869.00	1,350,627.00	45.6%
Clerical, Technical and Office Salaries		2400	377,850.00	562,790.00	48.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,327,463.00	1,940,617.00	46.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	18.00	0.00	-100.0%
PERS		3201-3202	199,062.00	321,149.00	61.3%
OASDI/Medicare/Alternative		3301-3302	96,099.00	137,756.00	43.3%
Health and Welfare Benefits		3401-3402	329,620.00	442,650.00	34.3%
Unemployment Insurance		3501-3502	660.00	959.00	45.3%
Workers' Compensation		3601-3602	23,670.00	34,286.00	44.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			649,129.00	936,800.00	44.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,910,000.00	3,206,428.00	-18.0%
Noncapitalized Equipment		4400	4,155,000.00	4,993,321.00	20.2%
TOTAL, BOOKS AND SUPPLIES			8,065,000.00	8,199,749.00	1.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	47,100.00	60,735.00	28.9%
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	9,000.00	17,500.00	94.4%
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	3,161,749.00	6,177,808.00	95.4%
Communications		5900	680.00	1,120.00	64.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,218,529.00	6,257,163.00	94.4%
CAPITAL OUTLAY					
Land		6100	5,583,374.00	13,500,000.00	141.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,576,120.00	40,100,000.00	-25.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,150,880.00	700,000.00	-86.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,310,374.00	54,300,000.00	-15.6%
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			77,570,495.00	71,634,329.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	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	20,000,000.00	20,000,000.00	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			20,000,000.00	20,000,000.00	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)			20,000,000.00	20,000,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,729,217.00	1,814,975.00	-33.5%
5) TOTAL, REVENUES			2,729,222.00	1,814,975.00	-33.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,570,495.00	71,634,329.00	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,570,495.00	71,634,329.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(74,841,273.00)	(69,819,354.00)	-6.7%
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	20,000,000.00	20,000,000.00	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			20,000,000.00	20,000,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,841,273.00)	(49,819,354.00)	-9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	227,740,904.00	172,899,631.00	-24.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			227,740,904.00	172,899,631.00	-24.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			227,740,904.00	172,899,631.00	-24.1%
2) Ending Balance, June 30 (E + F1e)					
			172,899,631.00	123,080,277.00	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	172,899,631.00	123,080,277.00	-28.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,608,608.00	1,809,608.00	12.5%
5) TOTAL, REVENUES			1,608,608.00	1,809,608.00	12.5%
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	11.00	15,500.00	140809.1%
5) Services and Other Operating Expenditures		5000-5999	131,924.00	142,608.00	8.1%
6) Capital Outlay		6000-6999	502,944.00	1,480,000.00	194.3%
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			634,879.00	1,638,108.00	158.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			973,729.00	171,500.00	-82.4%
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)			973,729.00	171,500.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,009,689.00	8,983,418.00	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,009,689.00	8,983,418.00	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,009,689.00	8,983,418.00	12.2%
2) Ending Balance, June 30 (E + F1e)			8,983,418.00	9,154,918.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,983,418.00	9,154,918.00	1.9%
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	96,248.00	96,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,500,000.00	1,700,000.00	13.3%
Other Local Revenue All Other Local Revenue		8699	12,360.00	13,608.00	10.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,608,608.00	1,809,608.00	12.5%
TOTAL, REVENUES			1,608,608.00	1,809,608.00	12.5%

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	11.00	500.00	4445.5%
Noncapitalized Equipment		4400	0.00	15,000.00	New
TOTAL, BOOKS AND SUPPLIES			11.00	15,500.00	140809.1%

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	177.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,747.00	64,608.00	197.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,000.00	75,000.00	7.1%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	3,000.00	-92.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,924.00	142,608.00	8.1%
CAPITAL OUTLAY					
Land		6100	121,455.00	400,000.00	229.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	381,489.00	1,080,000.00	183.1%
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			502,944.00	1,480,000.00	194.3%
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			634,879.00	1,638,108.00	158.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,608,608.00	1,809,608.00	12.5%
5) TOTAL, REVENUES			1,608,608.00	1,809,608.00	12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		634,879.00	1,638,108.00	158.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			634,879.00	1,638,108.00	158.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			973,729.00	171,500.00	-82.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			973,729.00	171,500.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,009,689.00	8,983,418.00	12.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,009,689.00	8,983,418.00	12.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,009,689.00	8,983,418.00	12.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	8,983,418.00	9,154,918.00	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
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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	4,996,117.00	154,000.00	-96.9%
5) TOTAL, REVENUES			4,996,117.00	154,000.00	-96.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,479.00	0.00	-100.0%
3) Employee Benefits		3000-3999	330.00	0.00	-100.0%
4) Books and Supplies		4000-4999	532,000.00	600,000.00	12.8%
5) Services and Other Operating Expenditures		5000-5999	32,762.00	100,000.00	205.2%
6) Capital Outlay		6000-6999	1,250,523.00	5,248,369.00	319.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,819,094.00	5,948,369.00	227.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,177,023.00	(5,794,369.00)	-282.4%
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)			3,177,023.00	(5,794,369.00)	-282.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,586,778.00	16,763,801.00	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,586,778.00	16,763,801.00	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,586,778.00	16,763,801.00	23.4%
2) Ending Balance, June 30 (E + F1e)			16,763,801.00	10,969,432.00	-34.6%
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	16,763,801.00	10,969,432.00	-34.6%
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					
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	4,996,117.00	154,000.00	-96.9%
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			4,996,117.00	154,000.00	-96.9%
TOTAL, REVENUES			4,996,117.00	154,000.00	-96.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,479.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,479.00	0.00	-100.0%
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	266.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	62.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	290,000.00	200,000.00	-31.0%
Noncapitalized Equipment		4400	242,000.00	400,000.00	65.3%
TOTAL, BOOKS AND SUPPLIES			532,000.00	600,000.00	12.8%

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	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	32,662.00	100,000.00	206.2%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,762.00	100,000.00	205.2%
CAPITAL OUTLAY					
Land		6100	151,013.00	2,423,369.00	1504.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,019,864.00	2,725,000.00	167.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	79,646.00	100,000.00	25.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,250,523.00	5,248,369.00	319.7%
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			1,819,094.00	5,948,369.00	227.0%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,996,117.00	154,000.00	-96.9%
5) TOTAL, REVENUES			4,996,117.00	154,000.00	-96.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,819,094.00	5,948,369.00	227.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,819,094.00	5,948,369.00	227.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,177,023.00	(5,794,369.00)	-282.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,177,023.00	(5,794,369.00)	-282.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,586,778.00	16,763,801.00	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,586,778.00	16,763,801.00	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,586,778.00	16,763,801.00	23.4%
2) Ending Balance, June 30 (E + F1e)					
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	16,763,801.00	10,969,432.00	-34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
7710	State School Facilities Projects	16,763,801.00	10,969,432.00
Total, Restricted Balance		16,763,801.00	10,969,432.00

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	4,588,099.00	2,680,430.00	-41.6%
4) Other Local Revenue		8600-8799	72,000.00	35,765.00	-50.3%
5) TOTAL, REVENUES			4,660,099.00	2,716,195.00	-41.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,757.00	0.00	-100.0%
3) Employee Benefits		3000-3999	547.00	0.00	-100.0%
4) Books and Supplies		4000-4999	532,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,121,795.00	2,714,603.00	-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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,660,099.00	2,714,603.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,592.00	New
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	1,592.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,587.00	1,587.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,587.00	1,587.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,587.00	1,587.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,587.00	3,179.00	100.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,587.00	3,179.00	100.3%
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	4,588,099.00	2,680,430.00	-41.6%
TOTAL, OTHER STATE REVENUE			4,588,099.00	2,680,430.00	-41.6%
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	72,000.00	35,765.00	-50.3%
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			72,000.00	35,765.00	-50.3%
TOTAL, REVENUES			4,660,099.00	2,716,195.00	-41.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,757.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,757.00	0.00	-100.0%
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	441.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	103.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			547.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	290,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	242,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			532,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,121,795.00	2,714,603.00	-34.1%
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			4,121,795.00	2,714,603.00	-34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,660,099.00	2,714,603.00	-41.7%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,588,099.00	2,680,430.00	-41.6%
4) Other Local Revenue		8600-8799	72,000.00	35,765.00	-50.3%
5) TOTAL, REVENUES			4,660,099.00	2,716,195.00	-41.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,660,099.00	2,714,603.00	-41.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,660,099.00	2,714,603.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	1,592.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,592.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,587.00	1,587.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,587.00	1,587.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,587.00	1,587.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,587.00	3,179.00	100.3%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,587.00	3,179.00	100.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	64,178,694.00	64,178,694.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,178,694.00	64,178,694.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,178,694.00	64,178,694.00	0.0%
2) Ending Balance, June 30 (E + F1e)			64,178,694.00	64,178,694.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,178,694.00	64,178,694.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,178,694.00	64,178,694.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,178,694.00	64,178,694.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,178,694.00	64,178,694.00	0.0%
2) Ending Balance, June 30 (E + F1e)			64,178,694.00	64,178,694.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,178,694.00	64,178,694.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
	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	4,407,204.00	4,576,372.00	3.8%
3) Other State Revenue		8300-8599	446,131.00	326,446.00	-26.8%
4) Other Local Revenue		8600-8799	1,340,484.00	1,650,142.00	23.1%
5) TOTAL, REVENUES			6,193,819.00	6,552,960.00	5.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,992,619.00	3,124,071.00	4.4%
3) Employee Benefits		3000-3999	1,857,248.00	1,901,358.00	2.4%
4) Books and Supplies		4000-4999	1,720,400.00	2,027,733.00	17.9%
5) Services and Other Operating Expenses		5000-5999	110,628.00	104,222.00	-5.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	281,933.00	314,925.00	11.7%
9) TOTAL, EXPENSES			6,962,828.00	7,472,309.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(769,009.00)	(919,349.00)	19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	769,009.00	919,349.00	19.5%
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			769,009.00	919,349.00	19.5%

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,407,204.00	4,576,372.00	3.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,407,204.00	4,576,372.00	3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	446,131.00	326,446.00	-26.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			446,131.00	326,446.00	-26.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,330,484.00	1,650,142.00	24.0%
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	10,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,340,484.00	1,650,142.00	23.1%
TOTAL, REVENUES			6,193,819.00	6,552,960.00	5.8%

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	2,441,075.00	2,535,728.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	205,083.00	205,083.00	0.0%
Clerical, Technical and Office Salaries		2400	175,362.00	183,259.00	4.5%
Other Classified Salaries		2900	171,099.00	200,001.00	16.9%
TOTAL, CLASSIFIED SALARIES			2,992,619.00	3,124,071.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	430,760.00	452,141.00	5.0%
OASDI/Medicare/Alternative		3301-3302	219,163.00	201,885.00	-7.9%
Health and Welfare Benefits		3401-3402	1,151,552.00	1,197,149.00	4.0%
Unemployment Insurance		3501-3502	1,452.00	1,364.00	-6.1%
Workers' Compensation		3601-3602	54,321.00	48,819.00	-10.1%
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			1,857,248.00	1,901,358.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,380.00	199,996.00	57.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	1,593,020.00	1,825,737.00	14.6%
TOTAL, BOOKS AND SUPPLIES			1,720,400.00	2,027,733.00	17.9%

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	3,299.00	6,720.00	103.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,909.00	27,000.00	59.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,456.00)	(42,501.00)	-6.5%
Professional/Consulting Services and Operating Expenditures		5800	135,376.00	112,503.00	-16.9%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			110,628.00	104,222.00	-5.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	281,933.00	314,925.00	11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			281,933.00	314,925.00	11.7%
TOTAL, EXPENSES			6,962,828.00	7,472,309.00	7.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	769,009.00	919,349.00	19.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			769,009.00	919,349.00	19.5%
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)			769,009.00	919,349.00	19.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,407,204.00	4,576,372.00	3.8%
3) Other State Revenue		8300-8599	446,131.00	326,446.00	-26.8%
4) Other Local Revenue		8600-8799	1,340,484.00	1,650,142.00	23.1%
5) TOTAL, REVENUES			6,193,819.00	6,552,960.00	5.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,680,895.00	7,157,384.00	7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		281,933.00	314,925.00	11.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,962,828.00	7,472,309.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(769,009.00)	(919,349.00)	19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	769,009.00	919,349.00	19.5%
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			769,009.00	919,349.00	19.5%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,781,792.00	11,892,387.00	0.9%
5) TOTAL, REVENUES			11,781,792.00	11,892,387.00	0.9%
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	5,100,000.00	0.00	-100.0%
4) Books and Supplies		4000-4999	23,000.00	33,000.00	43.5%
5) Services and Other Operating Expenses		5000-5999	8,323,557.00	11,934,235.00	43.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,446,557.00	11,967,235.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,664,765.00)	(74,848.00)	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,564,765.00)	25,152.00	-101.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,359,825.00	10,795,060.00	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,359,825.00	10,795,060.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,359,825.00	10,795,060.00	-12.7%
2) Ending Net Position, June 30 (E + F1e)			10,795,060.00	10,820,212.00	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,795,060.00	10,820,212.00	0.2%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	168.00	162.00	-3.6%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,564,400.00	11,692,225.00	1.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	217,224.00	200,000.00	-7.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,781,792.00	11,892,387.00	0.9%
TOTAL, REVENUES			11,781,792.00	11,892,387.00	0.9%

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	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	5,100,000.00	0.00	-100.0%
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			5,100,000.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,000.00	18,000.00	-21.7%
Noncapitalized Equipment		4400	0.00	15,000.00	New
TOTAL, BOOKS AND SUPPLIES			23,000.00	33,000.00	43.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	85,323.00	100,000.00	17.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,000.00	200,000.00	16.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,066,234.00	11,634,235.00	44.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,323,557.00	11,934,235.00	43.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,446,557.00	11,967,235.00	-11.0%

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	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,781,792.00	11,892,387.00	0.9%
5) TOTAL, REVENUES			11,781,792.00	11,892,387.00	0.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		13,446,557.00	11,967,235.00	-11.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			13,446,557.00	11,967,235.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,664,765.00)	(74,848.00)	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,564,765.00)	25,152.00	-101.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,359,825.00	10,795,060.00	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,359,825.00	10,795,060.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,359,825.00	10,795,060.00	-12.7%
2) Ending Net Position, June 30 (E + F1e)			10,795,060.00	10,820,212.00	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,795,060.00	10,820,212.00	0.2%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,400.00	2,000,000.00	9.9%
5) TOTAL, REVENUES			1,820,400.00	2,000,000.00	9.9%
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	3,687,000.00	3,814,750.00	3.5%
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			3,687,000.00	3,814,750.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,866,600.00)	(1,814,750.00)	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,866,600.00)	(1,814,750.00)	-2.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,605,009.00	20,738,409.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,605,009.00	20,738,409.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,605,009.00	20,738,409.00	-8.3%
2) Ending Net Position, June 30 (E + F1e)			20,738,409.00	18,923,659.00	-8.8%
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	20,738,409.00	18,923,659.00	-8.8%

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	1,820,400.00	2,000,000.00	9.9%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,820,400.00	2,000,000.00	9.9%
TOTAL, REVENUES			1,820,400.00	2,000,000.00	9.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,687,000.00	3,814,750.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,687,000.00	3,814,750.00	3.5%
TOTAL, EXPENSES			3,687,000.00	3,814,750.00	3.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,400.00	2,000,000.00	9.9%
5) TOTAL, REVENUES			1,820,400.00	2,000,000.00	9.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,687,000.00	3,814,750.00	3.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,687,000.00	3,814,750.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,866,600.00)	(1,814,750.00)	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,866,600.00)	(1,814,750.00)	-2.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,605,009.00	20,738,409.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,605,009.00	20,738,409.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,605,009.00	20,738,409.00	-8.3%
2) Ending Net Position, June 30 (E + F1e)			20,738,409.00	18,923,659.00	-8.8%
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	20,738,409.00	18,923,659.00	-8.8%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,850.00	70,000.00	15.0%
5) TOTAL, REVENUES			60,850.00	70,000.00	15.0%
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	34,681.00	34,700.00	0.1%
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			34,681.00	34,700.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,169.00	35,300.00	34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			26,169.00	35,300.00	34.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	660,014.00	686,183.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			660,014.00	686,183.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			660,014.00	686,183.00	4.0%
2) Ending Net Position, June 30 (E + F1e)			686,183.00	721,483.00	5.1%
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	686,183.00	721,483.00	5.1%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	60,850.00	70,000.00	15.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,850.00	70,000.00	15.0%
TOTAL, REVENUES			60,850.00	70,000.00	15.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,681.00	34,700.00	0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,681.00	34,700.00	0.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			34,681.00	34,700.00	0.1%

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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,850.00	70,000.00	15.0%
5) TOTAL, REVENUES			60,850.00	70,000.00	15.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		34,681.00	34,700.00	0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			34,681.00	34,700.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,169.00	35,300.00	34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			26,169.00	35,300.00	34.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	660,014.00	686,183.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			660,014.00	686,183.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			660,014.00	686,183.00	4.0%
2) Ending Net Position, June 30 (E + F1e)			686,183.00	721,483.00	5.1%
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	686,183.00	721,483.00	5.1%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,062.13	21,952.69	22,066.86	21,526.50	21,420.05	22,051.84
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)	22,062.13	21,952.69	22,066.86	21,526.50	21,420.05	22,051.84
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	223.19	219.93	223.19	223.19	219.93	223.19
c. Special Education-NPS/LCI	14.38	13.84	13.84	14.38	13.84	13.84
d. Special Education Extended Year	19.23	18.51	18.51	19.23	18.51	18.51
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)	256.80	252.28	255.54	256.80	252.28	255.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,318.93	22,204.97	22,322.40	21,783.30	21,672.33	22,307.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	65,848,978.00		65,848,978.00			65,848,978.00
Work in Progress	58,581,828.00		58,581,828.00			58,581,828.00
Total capital assets not being depreciated	124,430,806.00	0.00	124,430,806.00	0.00	0.00	124,430,806.00
Capital assets being depreciated:						
Land Improvements	89,714,391.00		89,714,391.00			89,714,391.00
Buildings	694,876,623.00		694,876,623.00			694,876,623.00
Equipment	26,278,973.00		26,278,973.00			26,278,973.00
Total capital assets being depreciated	810,869,987.00	0.00	810,869,987.00	0.00	0.00	810,869,987.00
Accumulated Depreciation for:						
Land Improvements	(24,529,146.00)		(24,529,146.00)			(24,529,146.00)
Buildings	(201,171,795.00)		(201,171,795.00)			(201,171,795.00)
Equipment	(19,030,643.00)		(19,030,643.00)			(19,030,643.00)
Total accumulated depreciation	(244,731,584.00)	0.00	(244,731,584.00)	0.00	0.00	(244,731,584.00)
Total capital assets being depreciated, net	566,138,403.00	0.00	566,138,403.00	0.00	0.00	566,138,403.00
Governmental activity capital assets, net	690,569,209.00	0.00	690,569,209.00	0.00	0.00	690,569,209.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated		0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net		0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net		0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
JUNE									
A. BEGINNING CASH		52,551,075.00	52,400,614.00	27,188,232.00	23,339,272.00	13,919,052.00	10,730,140.00	36,151,965.00	48,777,290.00
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,065,163.00	5,065,163.00	17,172,127.00	8,334,306.00	9,117,293.00	14,789,682.00	8,141,672.00	7,935,525.00
Property Taxes	8020-8079	669,189.00	729,434.00	205,759.00	6,860,091.00	13,297,830.00	33,753,403.00	26,343,839.00	1,540,997.00
Miscellaneous Funds	8080-8099	0.00	(3,678,054.00)	(1,999,108.00)	(1,634,689.00)	(1,634,689.00)	(1,965,734.00)	(1,697,745.00)	(1,736,367.00)
Federal Revenue	8100-8299	178,561.00	34,353.00	94,033.00	68,418.00	90,354.00	801,401.00	250,985.00	1,766,698.00
Other State Revenue	8300-8599	2,071,113.00	0.00	680,528.00	140,953.00	1,387,017.00	1,082,887.00	1,266,064.00	14,505.00
Other Local Revenue	8600-8799	(742.00)	682,858.00	543,524.00	835,712.00	607,649.00	541,651.00	1,773,086.00	355,022.00
Interfund Transfers In	8910-8929	0.00							
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,983,284.00	2,833,754.00	16,696,863.00	14,604,791.00	22,865,454.00	49,003,290.00	36,077,901.00	9,874,380.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	594,075.00	12,087,836.00	12,050,716.00	12,042,830.00	12,165,306.00	12,024,498.00	11,910,798.00	12,339,034.00
Classified Salaries	2000-2999	1,647,187.00	2,499,829.00	2,571,999.00	2,603,134.00	2,602,124.00	2,994,406.00	2,493,793.00	2,719,206.00
Employee Benefits	3000-3999	4,075,319.00	6,042,150.00	6,027,338.00	6,116,446.00	6,223,714.00	6,337,337.00	6,041,674.00	5,660,162.00
Books and Supplies	4000-4999	3,209.00	639,759.00	289,474.00	416,164.00	348,463.00	368,063.00	273,637.00	298,544.00
Services	5000-5999	1,971,211.00	1,701,110.00	1,196,113.00	2,988,829.00	2,842,954.00	2,112,314.00	2,447,566.00	1,449,741.00
Capital Outlay	6000-6599	(26,005.00)	63.00	40.00	0.00	52,834.00	26,412.00	0.00	0.00
Other Outgo	7000-7499		182,805.00	926,686.00	186,258.00	509,278.00	533,028.00	266,160.00	43,294.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		8,264,996.00	23,153,552.00	23,062,366.00	24,353,661.00	24,744,673.00	24,396,058.00	23,433,628.00	22,509,981.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	1,588,870.00	1,094,755.00	143,098.00	355,250.00	109,633.00	315,382.00	266,857.00	453,099.00
Due From Other Funds	9310	(160,241.00)	(388,891.00)	(442,456.00)	(2,033,420.00)	(464,159.00)	(500,075.00)	(1,338,118.00)	(436,625.00)
Stores	9320	62.00	63,950.00	(53,553.00)	9,901.00	(18,379.00)	(27,701.00)	12,249.00	3,614.00
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	1,428,691.00	(352,911.00)	(1,668,269.00)	(372,905.00)	(212,394.00)	(1,059,012.00)	20,088.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	9,986,348.00	5,662,398.00	(2,869,454.00)	(1,996,919.00)	936,788.00	(1,026,987.00)	(1,040,064.00)	(2,877,342.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650	(8,688,908.00)							
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	1,297,440.00	(2,869,454.00)	(1,996,919.00)	936,788.00	(1,026,987.00)	(1,040,064.00)	(2,877,342.00)
Nonoperating									
Suspense Clearing	9910		0.00						
TOTAL BALANCE SHEET ITEMS		0.00	131,251.00	2,516,543.00	328,650.00	(1,309,693.00)	814,593.00	(18,948.00)	2,897,430.00
E. NET INCREASE/DECREASE (B - C + D)		(150,461.00)	(25,212,382.00)	(3,848,960.00)	(9,420,220.00)	(3,188,912.00)	25,421,825.00	12,625,325.00	(9,738,171.00)
F. ENDING CASH (A + E)		52,400,614.00	27,188,232.00	23,339,272.00	13,919,052.00	10,730,140.00	36,151,965.00	48,777,290.00	39,039,119.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Object	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		39,039,119.00	52,315,349.00	45,761,792.00	41,927,386.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019 Principal Apportionment	16,769,498.00	7,935,525.00	9,707,580.00	23,489,060.00			133,522,594.00	133,522,594.00
	8020-8079 Property Taxes	16,075,322.00	5,327,631.00	928,740.00	19,626,891.00			125,359,126.00	125,359,126.00
	8080-8099 Miscellaneous Funds	(2,797,893.00)	(1,418,845.00)	(1,591,961.00)	(1,591,961.00)			(21,749,046.00)	(21,749,046.00)
	8100-8299 Federal Revenue	2,796,046.00	1,750,298.00	0.00	0.00	2,738,520.00		10,569,667.00	10,569,667.00
	8300-8599 Other State Revenue	1,483,210.00	1,438,151.00	4,690,656.00	12,486,634.00	1,823,335.00		28,545,053.00	28,545,053.00
	8600-8799 Other Local Revenue	573,927.00	729,523.00	260,751.00	925,322.00	1,394,216.00		9,222,499.00	9,222,499.00
	8910-8929 Interfund Transfers In							0.00	0.00
	8930-8979 All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS		34,900,110.00	15,762,283.00	13,995,766.00	54,915,946.00	5,956,071.00	0.00	285,469,893.00	285,469,893.00
C. DISBURSEMENTS									
	1000-1999 Certificated Salaries	12,092,140.00	12,356,815.00	12,086,647.00	261,916.00	1,103,596.00		123,116,207.00	123,116,207.00
	2000-2999 Classified Salaries	3,109,647.00	2,693,727.00	2,667,104.00	2,571,391.00	436,886.00		31,610,433.00	31,610,433.00
	3000-3999 Employee Benefits	5,374,254.00	5,692,946.00	5,967,504.00	17,204,918.00	1,214,962.00		81,978,724.00	81,978,724.00
	4000-4999 Books and Supplies	225,157.00	447,015.00	560,837.00	3,213,411.00	768,819.00		7,852,552.00	7,852,552.00
	5000-5999 Services	1,805,009.00	2,247,380.00	2,137,471.00	6,178,518.00	3,574,470.00		32,652,686.00	32,652,686.00
	6000-6599 Capital Outlay	0.00	0.00	62,732.00	1,824,370.00	27,943.00		1,994,394.00	1,994,394.00
	7000-7499 Other Outgo	1,140,081.00	1,191,338.00	568,474.00	6,208,096.00	48,380.00		11,777,873.00	11,777,873.00
	7600-7629 Interfund Transfers Out							1,803,708.00	1,803,708.00
	7630-7699 All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS		23,746,288.00	24,629,221.00	24,050,769.00	39,266,328.00	7,175,056.00	0.00	292,786,577.00	292,786,577.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	9111-9199 Cash Not in Treasury							0.00	0.00
	9200-9299 Accounts Receivable	(134,150.00)	111,615.00	91,084.00	304,399.00	51,433.00		4,751,325.00	4,751,325.00
	9310 Due From Other Funds	3,542,046.00	553,971.00	5,847,823.00	7,220,000.00	(277,461.00)		11,122,394.00	11,122,394.00
	9320 Stores	4,248.00	23,368.00	10,143.00		204,584.00		232,486.00	232,486.00
	9330 Prepaid Expenditures							0.00	0.00
	9340 Other Current Assets							0.00	0.00
	9490 Deferred Outflows of Resources							0.00	0.00
SUBTOTAL		3,412,144.00	688,954.00	5,949,050.00	7,524,399.00	(21,444.00)	0.00	16,106,205.00	16,106,205.00
Liabilities and Deferred Inflows									
	9500-9599 Accounts Payable	1,289,736.00	(1,624,427.00)	(271,547.00)	7,220,000.00	(9,070,212.00)		4,318,318.00	4,318,318.00
	9610 Due To Other Funds							0.00	0.00
	9640 Current Loans							0.00	0.00
	9650 Unearned Revenues							(8,688,908.00)	(8,688,908.00)
	9690 Deferred Inflows of Resources							0.00	0.00
SUBTOTAL		1,289,736.00	(1,624,427.00)	(271,547.00)	7,220,000.00	(9,070,212.00)	0.00	(4,370,590.00)	(4,370,590.00)
Nonoperating									
	9910 Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS		2,122,408.00	2,313,381.00	6,220,597.00	304,399.00	9,048,768.00	0.00	20,476,795.00	20,476,795.00
E. NET INCREASE/DECREASE (B - C + D)		13,276,230.00	(6,553,957.00)	(3,834,406.00)	15,954,017.00	7,829,783.00	0.00	13,160,111.00	(7,316,684.00)
F. ENDING CASH (A + E)		52,315,349.00	45,761,792.00	41,927,386.00	57,881,403.00			65,711,186.00	65,711,186.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	124,106,700.00	301	0.00	303	124,106,700.00	305	1,746,347.00		307	122,360,353.00	309
2000 - Classified Salaries	31,403,342.00	311	0.00	313	31,403,342.00	315	2,156,854.00		317	29,246,488.00	319
3000 - Employee Benefits	71,905,706.00	321	0.00	323	71,905,706.00	325	2,223,757.00		327	69,681,949.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,727,598.00	331	106,270.00	333	7,621,328.00	335	1,968,343.00		337	5,652,985.00	339
5000 - Services... & 7300 - Indirect Costs	30,309,851.00	341	750.00	343	30,309,101.00	345	10,312,513.00		347	19,996,588.00	349
TOTAL					265,346,177.00	365			TOTAL	246,938,363.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.63%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	57.63%
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)	246,938,363.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	123,116,207.00	301	0.00	303	123,116,207.00	305	1,564,112.00		307	121,552,095.00	309
2000 - Classified Salaries	31,610,433.00	311	24,418.00	313	31,586,015.00	315	2,157,501.00		317	29,428,514.00	319
3000 - Employee Benefits	81,978,724.00	321	848.00	323	81,977,876.00	325	2,320,816.00		327	79,657,060.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,852,552.00	331	0.00	333	7,852,552.00	335	2,090,145.00		337	5,762,407.00	339
5000 - Services... & 7300 - Indirect Costs	32,033,797.00	341	0.00	343	32,033,797.00	345	12,493,816.00		347	19,539,981.00	349
TOTAL					276,566,447.00	365			TOTAL	255,940,057.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			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)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	58.96%
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)	255,940,057.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	280,899,476.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,356,639.00
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	107,020.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,185,605.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,142,316.00
4. Other Transfers Out	All	9200	7200-7299	4,511,446.00
5. Interfund Transfers Out	All	9300	7600-7629	1,619,550.00
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)				9,565,937.00
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	769,009.00
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)				261,745,909.00

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)		22,204.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,787.72
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.)	253,351,008.85	11,415.61
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)	253,351,008.85	11,415.61
B. Required effort (Line A.2 times 90%)	228,015,907.97	10,274.05
C. Current year expenditures (Line I.E and Line II.B)	261,745,909.00	11,787.72
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) 11,362,626.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 216,053,122.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.26%

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)	10,956,872.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,413,145.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,180,151.33
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,550,168.33
9. Carry-Forward Adjustment (Part IV, Line F)	2,450,225.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,000,394.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	148,501,944.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,661,785.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,891,701.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,697,629.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	107,020.00
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)	1,532,509.00
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)	192,660.00
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)	21,256,185.67
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,179,625.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,049,175.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,680,895.00
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)	255,751,128.67

**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) 6.08%

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/lic)

(Line A10 divided by Line B18) 7.04%

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)	15,550,168.33
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,307,245.02)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	2,450,225.68
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.22%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,450,225.68
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,450,225.68

Approved indirect cost rate: 4.22%
Highest rate used in any program: 4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,352,850.00	141,491.00	4.22%
01	3060	147,582.00	6,228.00	4.22%
01	3310	2,999,955.00	126,598.00	4.22%
01	3311	5,934.00	250.00	4.21%
01	3312	270,313.00	11,407.00	4.22%
01	3327	67,025.00	2,828.00	4.22%
01	3410	378,957.00	15,992.00	4.22%
01	3550	330,530.00	13,948.00	4.22%
01	4035	675,576.00	28,509.00	4.22%
01	4201	71,503.00	3,018.00	4.22%
01	5640	267,643.00	11,295.00	4.22%
01	5810	799,624.00	10,674.00	1.33%
01	6264	983,679.00	41,511.00	4.22%
01	6378	57,571.00	2,429.00	4.22%
01	6382	1,063,544.00	44,881.00	4.22%
01	6385	118,927.00	5,019.00	4.22%
01	6387	1,777,883.00	75,027.00	4.22%
01	6500	28,303,025.00	1,194,388.00	4.22%
01	6512	263,302.00	11,111.00	4.22%
01	6520	471,632.00	19,903.00	4.22%
01	7220	327,777.00	13,832.00	4.22%
01	7338	619,145.00	26,128.00	4.22%
01	8150	6,888,023.00	290,675.00	4.22%
01	9010	2,983,431.00	18,917.00	0.63%
11	6391	6,092,397.00	232,778.00	3.82%
61	5310	6,172,047.00	260,460.00	4.22%
61	5320	508,848.00	21,473.00	4.22%

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	3,394,235.00		0.00	3,394,235.00
2. State Lottery Revenue	8560	3,371,344.00		1,205,987.00	4,577,331.00
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)		6,765,579.00	0.00	1,205,987.00	7,971,566.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,227,030.00			1,227,030.00
2. Classified Salaries	2000-2999	296,000.00			296,000.00
3. Employee Benefits	3000-3999	860,829.00			860,829.00
4. Books and Supplies	4000-4999	237,478.00		1,205,174.00	1,442,652.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	750,007.00			750,007.00
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			813.00	813.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,371,344.00	0.00	1,205,987.00	4,577,331.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	3,394,235.00	0.00	0.00	3,394,235.00
D. COMMENTS:					
Instructional materials printed with outside vendor, coded to 5800 according to CSAM.					

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. LCFE/Revenue Limit Sources	8010-8099	237,132,674.00	0.22%	237,645,435.00	1.24%	240,581,666.00
2. Federal Revenues	8100-8299	172,516.00	0.00%	172,516.00	0.00%	172,516.00
3. Other State Revenues	8300-8599	12,298,704.00	-63.06%	4,543,109.00	-1.39%	4,480,155.00
4. Other Local Revenues	8600-8799	3,823,115.00	-0.39%	3,808,132.00	0.00%	3,808,132.00
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	(49,674,083.00)	5.01%	(52,164,469.00)	6.09%	(55,340,369.00)
6. Total (Sum lines A1 thru A5c)		203,752,926.00	-4.78%	194,004,723.00	-0.16%	193,702,100.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,417,484.00		105,203,746.00
b. Step & Column Adjustment				1,566,262.00		1,578,056.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(780,000.00)		(12,884,588.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,417,484.00	0.75%	105,203,746.00	-10.75%	93,897,214.00
2. Classified Salaries						
a. Base Salaries				21,389,013.00		21,841,884.00
b. Step & Column Adjustment				428,271.00		436,838.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				24,600.00		(3,170,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,389,013.00	2.12%	21,841,884.00	-12.51%	19,108,716.00
3. Employee Benefits	3000-3999	55,770,035.00	-4.62%	53,193,034.00	3.69%	55,154,962.00
4. Books and Supplies	4000-4999	2,893,722.00	69.12%	4,893,721.00	-40.87%	2,893,721.00
5. Services and Other Operating Expenditures	5000-5999	20,480,833.00	0.03%	20,487,024.00	6.43%	21,803,997.00
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,764,740.00	2.08%	5,884,530.00	1.50%	5,972,642.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,818,231.00)	-6.80%	(2,626,586.00)	3.39%	(2,715,678.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,803,708.00	-14.07%	1,550,000.00	0.52%	1,558,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		209,731,304.00	0.35%	210,457,353.00	-6.06%	197,703,574.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,978,378.00)		(16,452,630.00)		(4,001,474.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,800,796.00		20,822,418.00		4,369,788.00
2. Ending Fund Balance (Sum lines C and D1)		20,822,418.00		4,369,788.00		368,314.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	234,987.00		234,987.00		234,987.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	20,587,431.00		4,134,801.00		133,327.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		20,822,418.00		4,369,788.00		368,314.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,587,431.00		4,134,801.00		133,327.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	8,783,596.00		8,817,376.00		8,534,211.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		29,371,027.00		12,952,177.00		8,667,538.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019/20 Reduce 10.4 Certificated FTE due to projected declining enrollment (780,000) and transfer 0.5 Classified FTE from Restricted Categorical program. 2020/21 Reduce 9.8 Certificated FTE due to projected declining enrollment (735,000), reduce 151 Certificated FTE, 60 Classified FTE and 11 Management FTE due to Reduction in Force Strategy (15,319,595).						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,397,151.00	-0.24%	10,372,318.00	1.89%	10,568,605.00
3. Other State Revenues	8300-8599	16,246,349.00	-11.92%	14,310,408.00	1.39%	14,509,541.00
4. Other Local Revenues	8600-8799	5,399,384.00	0.00%	5,399,384.00	3.68%	5,598,334.00
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	49,674,083.00	5.01%	52,164,469.00	6.66%	55,640,369.00
6. Total (Sum lines A1 thru A5c)		81,716,967.00	0.65%	82,246,579.00	4.95%	86,316,849.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,698,723.00		18,469,804.00
b. Step & Column Adjustment				280,481.00		277,047.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(509,400.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,698,723.00	-1.22%	18,469,804.00	1.50%	18,746,851.00
2. Classified Salaries						
a. Base Salaries				10,221,420.00		10,400,848.00
b. Step & Column Adjustment				204,428.00		208,017.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,221,420.00	1.76%	10,400,848.00	2.00%	10,608,865.00
3. Employee Benefits	3000-3999	26,208,689.00	4.08%	27,278,854.00	4.85%	28,600,516.00
4. Books and Supplies	4000-4999	4,958,830.00	-9.96%	4,464,830.00	6.61%	4,760,126.00
5. Services and Other Operating Expenditures	5000-5999	12,171,853.00	-6.02%	11,438,644.00	5.78%	12,099,562.00
6. Capital Outlay	6000-6999	1,964,394.00	-7.13%	1,824,394.00	0.00%	1,824,394.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,632,022.00	11.73%	7,409,992.00	6.55%	7,895,242.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,199,342.00	-1.43%	2,167,828.00	3.08%	2,234,581.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,055,273.00	0.48%	83,455,194.00	3.97%	86,770,137.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,338,306.00)		(1,208,615.00)		(453,288.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,551,736.00		2,213,430.00		1,004,815.00
2. Ending Fund Balance (Sum lines C and D1)		2,213,430.00		1,004,815.00		551,527.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,213,432.00		1,004,815.00		551,527.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,213,430.00		1,004,815.00		551,527.00

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

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	237,132,674.00	0.22%	237,645,435.00	1.24%	240,581,666.00
2. Federal Revenues	8100-8299	10,569,667.00	-0.23%	10,544,834.00	1.86%	10,741,121.00
3. Other State Revenues	8300-8599	28,545,053.00	-33.95%	18,853,517.00	0.72%	18,989,696.00
4. Other Local Revenues	8600-8799	9,222,499.00	-0.16%	9,207,516.00	2.16%	9,406,466.00
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%	300,000.00
6. Total (Sum lines A1 thru A5c)		285,469,893.00	-3.23%	276,251,302.00	1.36%	280,018,949.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,116,207.00		123,673,550.00
b. Step & Column Adjustment				1,846,743.00		1,855,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,289,400.00)		(12,884,588.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,116,207.00	0.45%	123,673,550.00	-8.92%	112,644,065.00
2. Classified Salaries						
a. Base Salaries				31,610,433.00		32,242,732.00
b. Step & Column Adjustment				632,699.00		644,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(400.00)		(3,170,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,610,433.00	2.00%	32,242,732.00	-7.83%	29,717,581.00
3. Employee Benefits	3000-3999	81,978,724.00	-1.84%	80,471,888.00	4.08%	83,755,478.00
4. Books and Supplies	4000-4999	7,852,552.00	19.18%	9,358,551.00	-18.22%	7,653,847.00
5. Services and Other Operating Expenditures	5000-5999	32,652,686.00	-2.23%	31,925,668.00	6.20%	33,903,559.00
6. Capital Outlay	6000-6999	1,994,394.00	-7.02%	1,854,394.00	0.00%	1,854,394.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,396,762.00	7.24%	13,294,522.00	4.31%	13,867,884.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(618,889.00)	-25.87%	(458,758.00)	4.87%	(481,097.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,803,708.00	-14.07%	1,550,000.00	0.52%	1,558,000.00
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)		292,786,577.00	0.38%	293,912,547.00	-3.21%	284,473,711.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,316,684.00)		(17,661,245.00)		(4,454,762.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,352,532.00		23,035,848.00		5,374,603.00
2. Ending Fund Balance (Sum lines C and D1)		23,035,848.00		5,374,603.00		919,841.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	234,987.00		234,987.00		234,987.00
b. Restricted	9740	2,213,432.00		1,004,815.00		551,527.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	20,587,429.00		4,134,801.00		133,327.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,035,848.00		5,374,603.00		919,841.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,587,431.00		4,134,801.00		133,327.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.00)		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	8,783,596.00		8,817,376.00		8,534,211.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,371,025.00		12,952,177.00		8,667,538.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.03%		4.41%		3.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,526.50		21,233.62		20,959.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		292,786,577.00		293,912,547.00		284,473,711.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		292,786,577.00		293,912,547.00		284,473,711.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,783,597.31		8,817,376.41		8,534,211.33
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)		8,783,597.31		8,817,376.41		8,534,211.33
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	11,112.00	0.00	0.00	(522,766.00)				
Other Sources/Uses Detail					0.00	1,619,550.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(36,852.00)	240,833.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,196.00	0.00	0.00	0.00				
Other Sources/Uses Detail					750,541.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA 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
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	70,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(45,456.00)	281,933.00	0.00				
Other Sources/Uses Detail					769,009.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	82,308.00	(82,308.00)	522,766.00	(522,766.00)	1,619,550.00	1,619,550.00	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				
01 GENERAL FUND								
Expenditure Detail	0.00	(23,099.00)	0.00	(618,889.00)				
Other Sources/Uses Detail					0.00	1,803,708.00		
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	(35,400.00)	303,964.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					514,359.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					270,000.00	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								
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	75,000.00	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								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(42,501.00)	314,925.00	0.00				
Other Sources/Uses Detail					919,349.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	101,000.00	(101,000.00)	618,889.00	(618,889.00)	1,803,708.00	1,803,708.00		

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	22,461	22,479		
Charter School				
Total ADA	22,461	22,479	N/A	Met
Second Prior Year (2016-17)				
District Regular	22,055	22,067		
Charter School				
Total ADA	22,055	22,067	N/A	Met
First Prior Year (2017-18)				
District Regular	22,037	22,067		
Charter School		0		
Total ADA	22,037	22,067	N/A	Met
Budget Year (2018-19)				
District Regular	22,052			
Charter School	0			
Total ADA	22,052			

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	23,218	23,237		
Charter School				
Total Enrollment	23,218	23,237	N/A	Met
Second Prior Year (2016-17)				
District Regular	23,256	23,287		
Charter School				
Total Enrollment	23,256	23,287	N/A	Met
First Prior Year (2017-18)				
District Regular	23,181	23,336		
Charter School				
Total Enrollment	23,181	23,336	N/A	Met
Budget Year (2018-19)				
District Regular	22,735			
Charter School				
Total Enrollment	22,735			

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	22,072	23,237	
Charter School		0	
Total ADA/Enrollment	22,072	23,237	95.0%
Second Prior Year (2016-17)			
District Regular	22,055	23,287	
Charter School			
Total ADA/Enrollment	22,055	23,287	94.7%
First Prior Year (2017-18)			
District Regular	22,062	23,336	
Charter School	0		
Total ADA/Enrollment	22,062	23,336	94.5%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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	21,527	22,735		
Charter School	0			
Total ADA/Enrollment	21,527	22,735	94.7%	Met
1st Subsequent Year (2019-20)				
District Regular	21,234	22,425		
Charter School				
Total ADA/Enrollment	21,234	22,425	94.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,960	22,135		
Charter School				
Total ADA/Enrollment	20,960	22,135	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

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.

Has the District reached its LCFF target funding level?

Yes

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	237,132,674.00	237,645,435.00	240,581,666.00
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	22,322.40	22,307.38	21,771.75
b. Prior Year ADA (Funded)		22,322.40	22,307.38
c. Difference (Step 1a minus Step 1b)		(15.02)	(535.63)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.07%	-2.40%
Step 2 - Change in Funding Level		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Prior Year LCFF Funding	224,407,297.00	237,132,674.00	237,645,435.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	6,732,218.91	6,094,309.72	6,345,133.11
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	6,732,218.91	6,094,309.72	6,345,133.11
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		0.17%	1.32%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.93% to 3.93%	-0.83% to 1.17%	.32% to 2.32%

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)	138,472,482.00	125,359,126.00	125,359,126.00	125,359,126.00
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)	246,749,878.00	258,881,720.00	260,285,985.00	263,926,261.00
District's Projected Change in LCFF Revenue:		4.92%	0.54%	1.40%
LCFF Revenue Standard:		1.93% to 3.93%	-.83% to 1.17%	.32% to 2.32%
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)

2018/19 was the first year the District reached the target LCFF funding level.

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)	168,969,020.65	187,735,396.98	90.0%
Second Prior Year (2016-17)	174,800,899.34	196,255,391.27	89.1%
First Prior Year (2017-18)	174,679,393.00	197,507,391.00	88.4%
	Historical Average Ratio:		89.2%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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)	181,576,532.00	207,927,596.00	87.3%	Met
1st Subsequent Year (2019-20)	180,238,664.00	208,907,353.00	86.3%	Met
2nd Subsequent Year (2020-21)	168,160,892.00	196,145,574.00	85.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

2020-21 The District has adopted a resolution for Reduction in Force which would reduce 151 Certificated FTE, 60 Classified FTE and 11 Management FTE in order to remain fiscally solvent. During the 2018-19 fiscal year, the District will work in collaboration with the bargaining units and the Board to provide equivalent alternatives to the identified reductions in force which would be enacted in the absence of new money or equivalent savings. The board is committed to explore any and all options to increase revenue including local, state, federal grants and a local parcel tax.

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):	2.93%	0.17%	1.32%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.07% to 12.93%	-9.83% to 10.17%	-8.68% to 11.32%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.07% to 7.93%	-4.83% to 5.17%	-3.68% to 6.32%

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)	10,529,155.00		
Budget Year (2018-19)	10,569,667.00	0.38%	No
1st Subsequent Year (2019-20)	10,544,834.00	-0.23%	No
2nd Subsequent Year (2020-21)	10,741,121.00	1.86%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	27,257,549.00		
Budget Year (2018-19)	28,545,053.00	4.72%	No
1st Subsequent Year (2019-20)	18,853,517.00	-33.95%	Yes
2nd Subsequent Year (2020-21)	18,989,696.00	0.72%	No

Explanation:
(required if Yes)

2019-20 Reduction in one time discretionary funds and reduction in funds available in Career Pathways and Career Technical Incentive Grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	9,404,073.00		
Budget Year (2018-19)	9,222,499.00	-1.93%	No
1st Subsequent Year (2019-20)	9,207,516.00	-0.16%	No
2nd Subsequent Year (2020-21)	9,406,466.00	2.16%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	7,727,598.00		
Budget Year (2018-19)	7,852,552.00	1.62%	No
1st Subsequent Year (2019-20)	9,358,551.00	19.18%	Yes
2nd Subsequent Year (2020-21)	7,653,847.00	-18.22%	Yes

Explanation:
(required if Yes)

2019/20 One time Augmentation for Science Text Books. 2020-21 Reduce One time Augmentation for Science Text Books.

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

First Prior Year (2017-18)	30,832,617.00		
Budget Year (2018-19)	32,652,686.00	5.90%	No
1st Subsequent Year (2019-20)	31,925,668.00	-2.23%	No
2nd Subsequent Year (2020-21)	33,903,559.00	6.20%	No

Explanation:
(required if Yes)

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)	47,190,777.00		
Budget Year (2018-19)	48,337,219.00	2.43%	Met
1st Subsequent Year (2019-20)	38,605,867.00	-20.13%	Not Met
2nd Subsequent Year (2020-21)	39,137,283.00	1.38%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	38,560,215.00		
Budget Year (2018-19)	40,505,238.00	5.04%	Met
1st Subsequent Year (2019-20)	41,284,219.00	1.92%	Met
2nd Subsequent Year (2020-21)	41,557,406.00	0.66%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

2019-20 Reduction in one time discretionary funds and reduction in funds available in Career Pathways and Career Technical Incentive Grants.

Explanation:

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	292,786,577.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	292,786,577.00	8,783,597.31	7,600,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	292,786,577.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	292,786,577.00	8,783,597.31	5,750,000.00	5,750,000.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
5,855,731.54	5,855,731.54

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
7,600,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,855,731.54

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)	7,767,144.34	8,344,108.27	8,426,983.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	40,453,836.34	34,730,593.14	26,565,809.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	48,220,980.68	43,074,701.41	34,992,792.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	257,329,021.51	273,045,198.36	280,899,476.00
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)	257,329,021.51	273,045,198.36	280,899,476.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.7%	15.8%	12.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	5.3%	4.2%

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)	9,374,155.37	188,183,069.25	N/A	Met
Second Prior Year (2016-17)	(5,701,088.28)	197,741,786.46	2.9%	Met
First Prior Year (2017-18)	(8,164,785.00)	199,126,941.00	4.1%	Met
Budget Year (2018-19) (Information only)	(5,978,378.00)	209,731,304.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

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)	26,985,643.85	31,292,513.50	N/A	Met
Second Prior Year (2016-17)	39,162,441.50	40,666,668.87	N/A	Met
First Prior Year (2017-18)	33,911,080.87	34,965,581.00	N/A	Met
Budget Year (2018-19) (Information only)	26,800,796.00			

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.)	21,527	21,234	20,960
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	292,786,577.00	293,912,547.00	284,473,711.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	292,786,577.00	293,912,547.00	284,473,711.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,783,597.31	8,817,376.41	8,534,211.33
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)	8,783,597.31	8,817,376.41	8,534,211.33

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,587,431.00	4,134,801.00	133,327.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	8,783,596.00	8,817,376.00	8,534,211.00
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)	29,371,025.00	12,952,177.00	8,667,538.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.03%	4.41%	3.05%
District's Reserve Standard (Section 10B, Line 7):	8,783,597.31	8,817,376.41	8,534,211.33
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?

Yes

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

The District is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the Budget closely to ensure it is in line with the Financial Forecast.

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)	(46,813,443.00)			
Budget Year (2018-19)	(49,674,083.00)	2,860,640.00	6.1%	Met
1st Subsequent Year (2019-20)	(52,164,469.00)	2,490,386.00	5.0%	Met
2nd Subsequent Year (2020-21)	(55,340,369.00)	3,175,900.00	6.1%	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)	1,619,550.00			
Budget Year (2018-19)	1,803,708.00	184,158.00	11.4%	Not Met
1st Subsequent Year (2019-20)	1,550,000.00	(253,708.00)	-14.1%	Not Met
2nd Subsequent Year (2020-21)	1,558,000.00	8,000.00	0.5%	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)

2018-19 Add Transfer to F/17 General Reserve \$270,000, Increase transfer to F/61 Child Nutrition Services \$150,340 and Reduce transfer to F/12 Child Development by \$236,182. 2019-20 Eliminate Transfer to F/17 General Reserve 270,000, increase transfer to F/12 Child Development \$15,641 and increase transfer to F/61 Child Nutrition Services \$651.

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.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01/8011	01/5610	238,350
Certificates of Participation				
General Obligation Bonds	24	21/86XX & 8799	21/74XX	846,517,424
Supp Early Retirement Program	4	71/8662	71/5800	2,709,200
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	2,655,129

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				852,120,103

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	133,402	133,402	133,402	44,467
Certificates of Participation				
General Obligation Bonds	70,045,919	91,855,503	93,019,304	86,874,157
Supp Early Retirement Program	677,300	677,300	677,300	677,300
State School Building Loans				
Compensated Absences	179,000	179,000	179,000	179,000

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	71,035,621	92,845,205	94,009,006	87,774,924
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in our Debt payments is directly related to our GO Bonds Debt Services.

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)

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

b. Do benefits continue past age 65?

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 district's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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

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

	Self-Insurance Fund	Governmental Fund
	0	20,738,409

4. OPEB Liabilities

a. Total OPEB liability	56,819,862.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	56,819,862.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,717,272.00	4,972,564.00	5,264,038.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,658,994.00	2,690,328.00	2,831,744.00
d. Number of retirees receiving OPEB benefits	391	386	381

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:

--

3. Self-Insurance Liabilities

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

278,773.00
0.00

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)
a. Required contribution (funding) for self-insurance programs	11,560,000.00	12,254,000.00	12,989,000.00
b. Amount contributed (funded) for self-insurance programs	11,560,000.00	122,524,000.00	12,989,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,215.6	1,189.8	1,179.6	1,018.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement
Total cost of salary settlement
% change in salary schedule from prior year

Multiyear Agreement
Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

1,381,446

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
25,589,657	27,125,036	28,752,539
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,719,749	1,733,075	1,741,912
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	544.0	552.1	552.1	492.1

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.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

365,675

7. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
11,582,139	12,277,067	13,013,691
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
565,520	579,771	590,866
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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	77.1	77.1	77.1	66.1

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

n/a

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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**

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

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?

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2018-19 Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

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

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

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

Checks Completed.