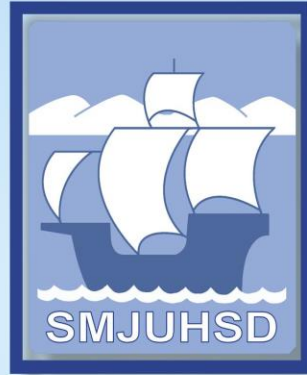


Santa Maria Joint Union High School District

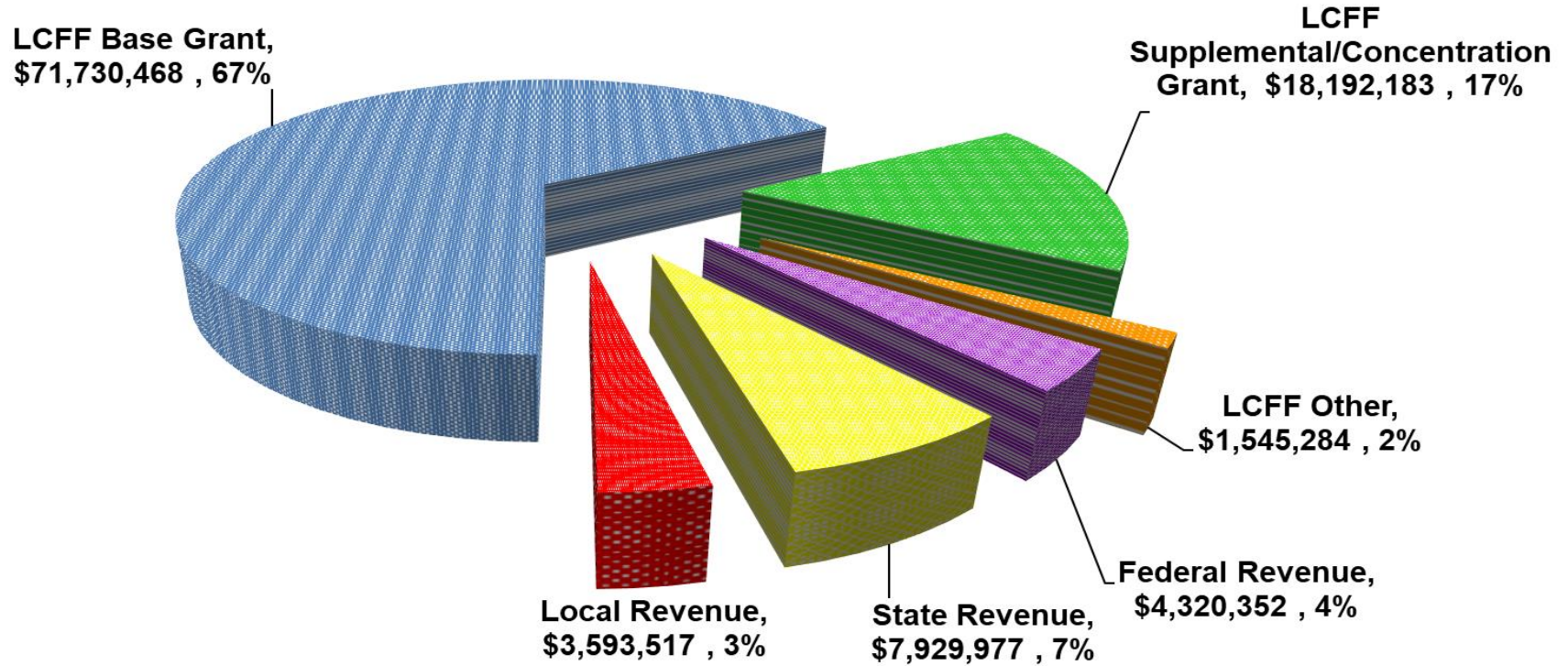
**2018-19
Adopted Budget**



General Fund

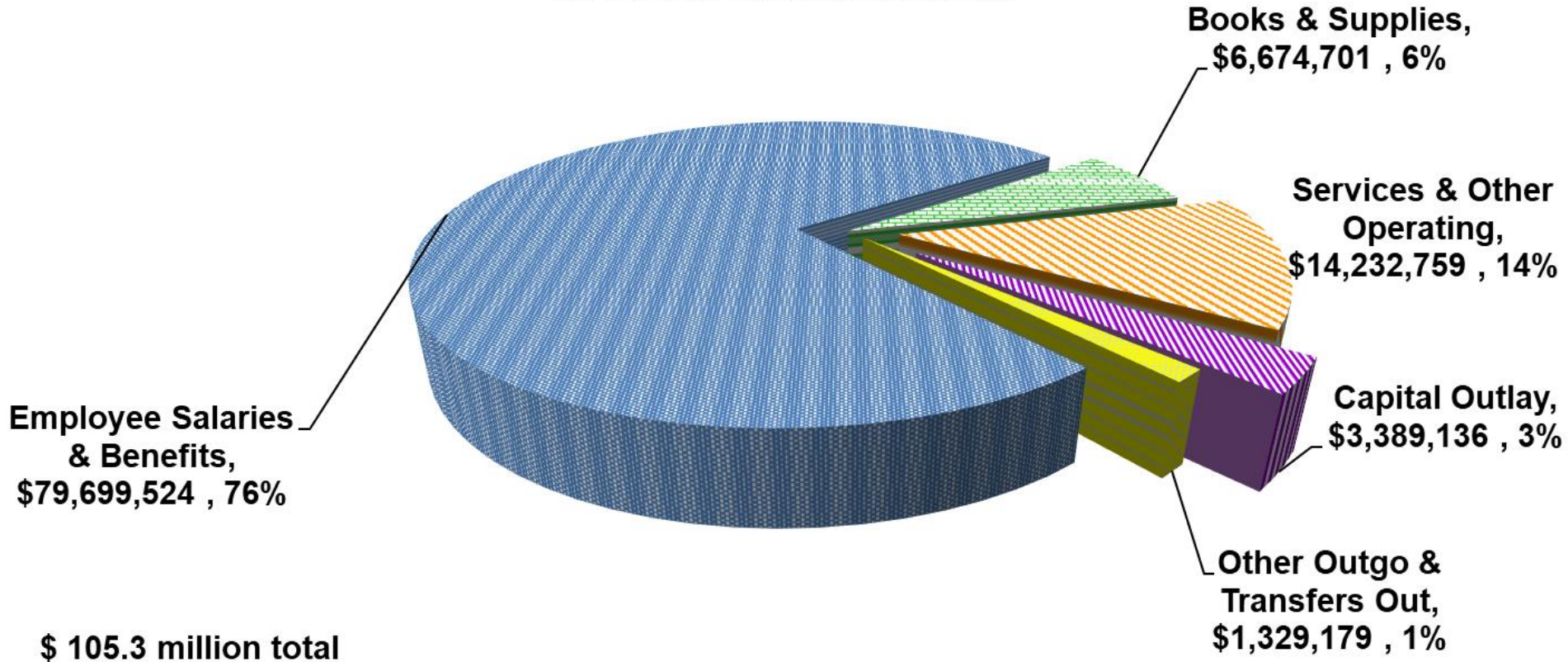


**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2018-19 Adopted Budget
TOTAL REVENUE SUMMARY**

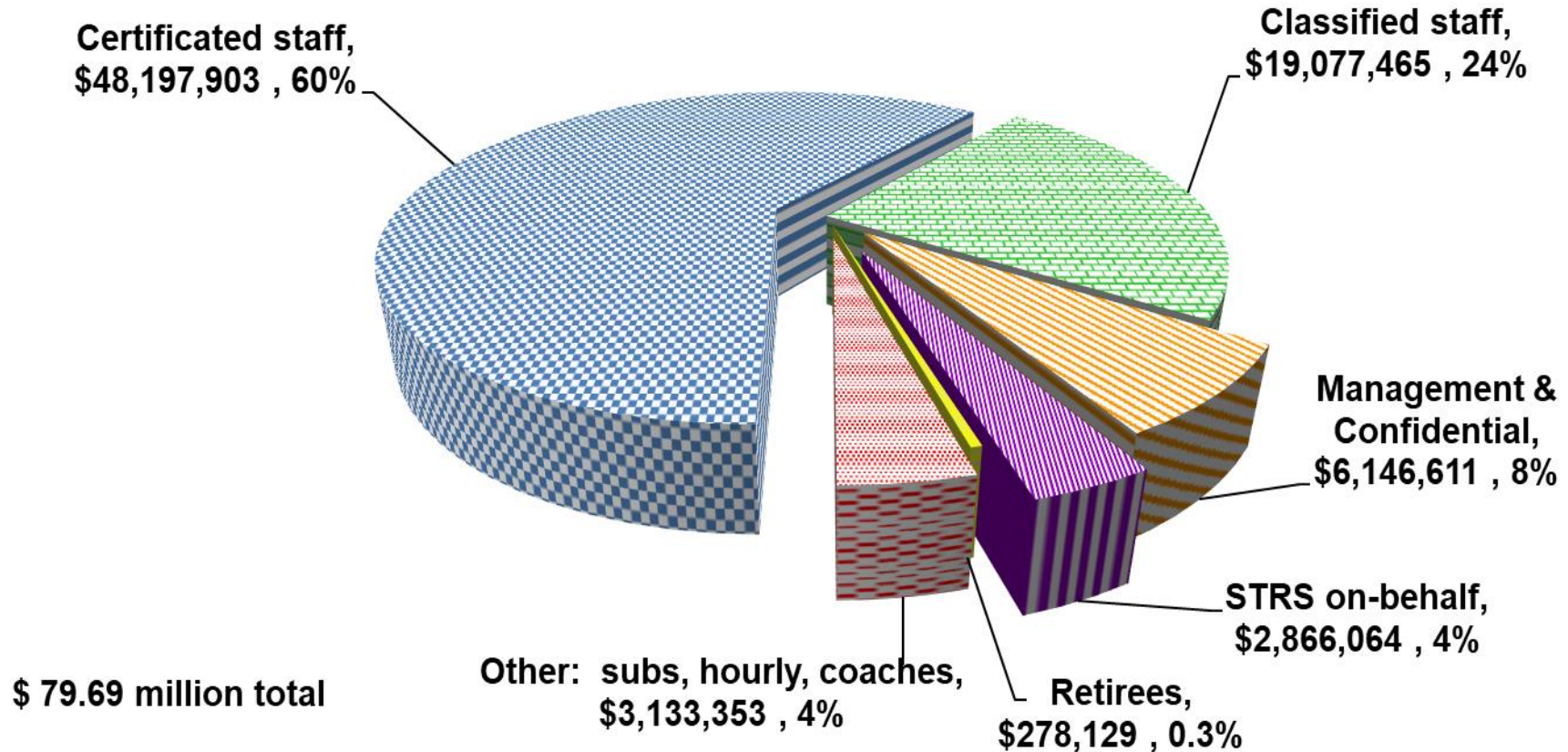


\$ 107.3 million total

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2018-19 Adopted Budget
TOTAL EXPENSE SUMMARY



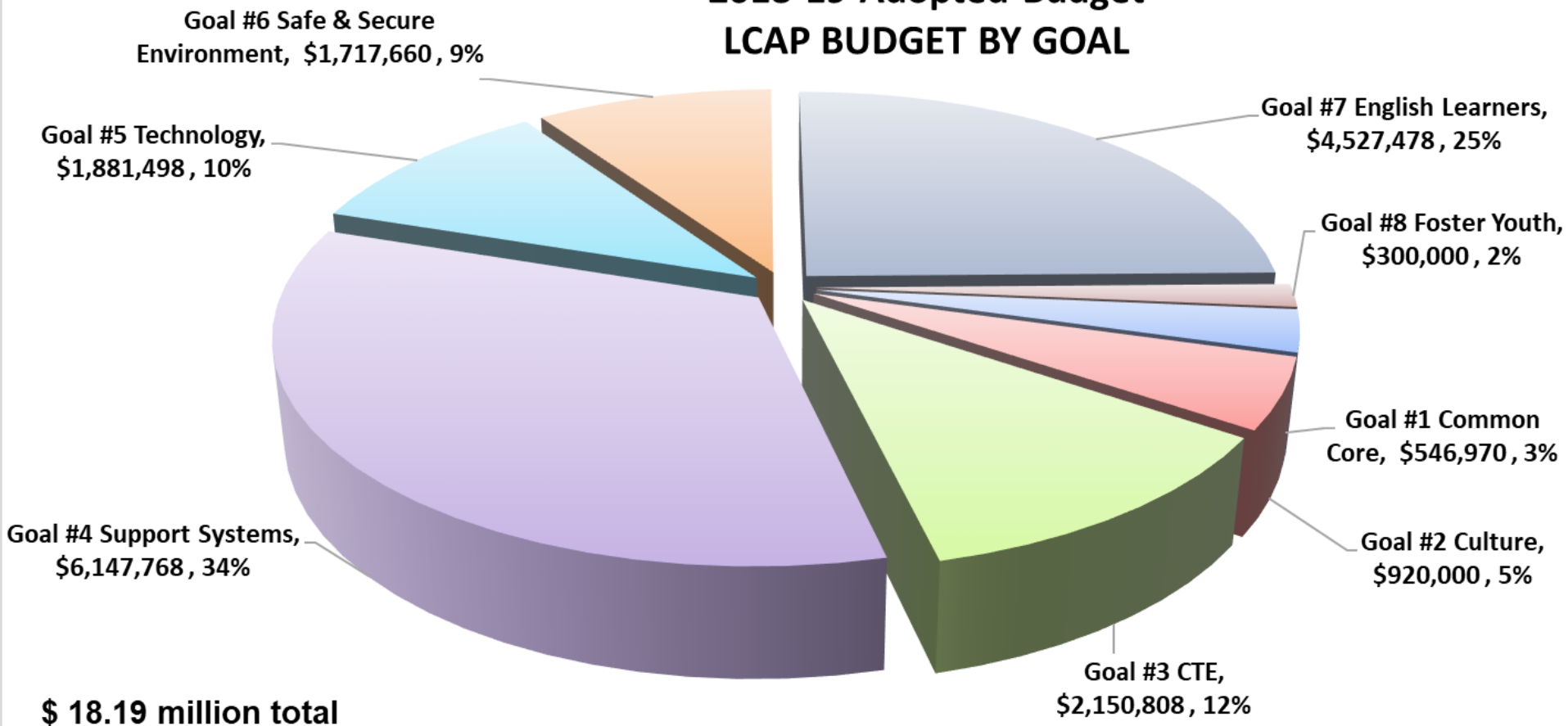
SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2018-19 Adopted Budget
SALARIES & BENEFITS



SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT

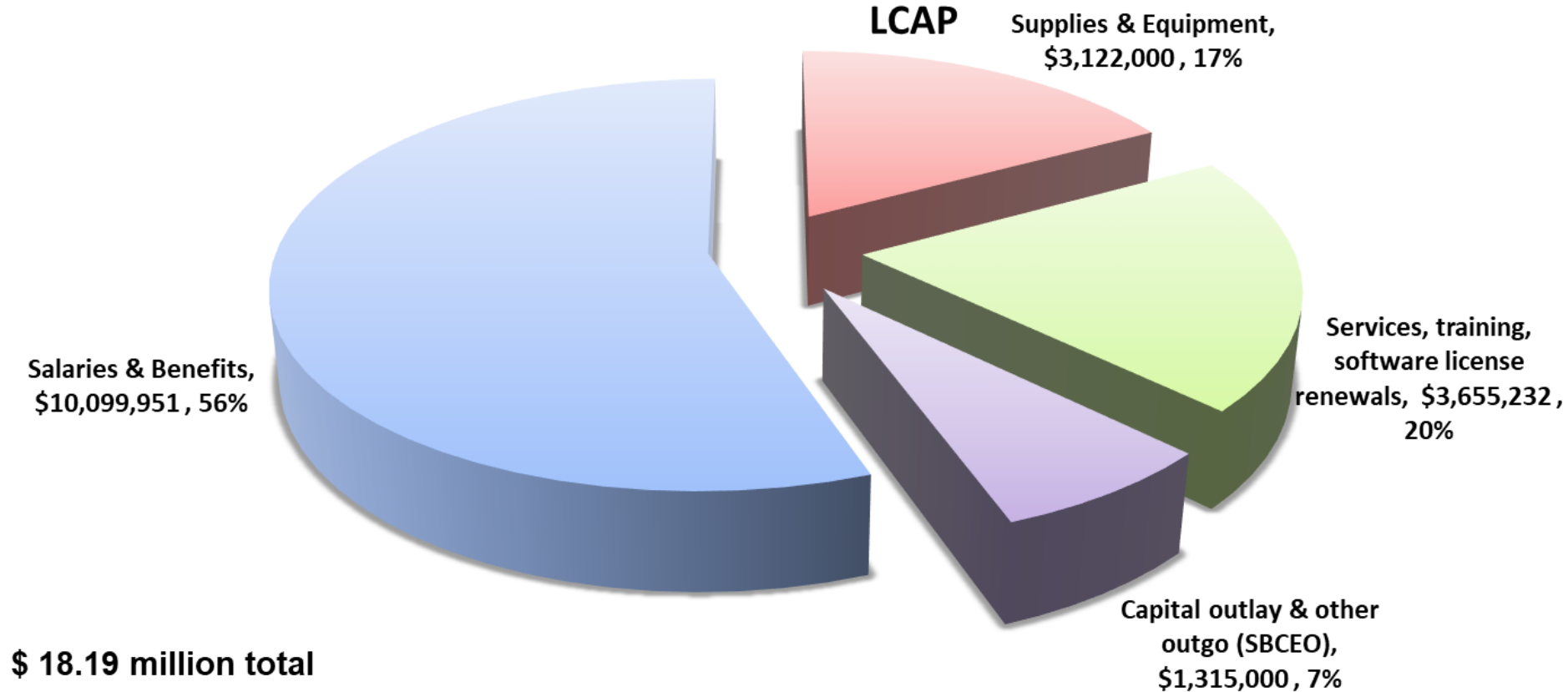
2018-19 Adopted Budget

LCAP BUDGET BY GOAL



SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT

2018-19 Adopted Budget

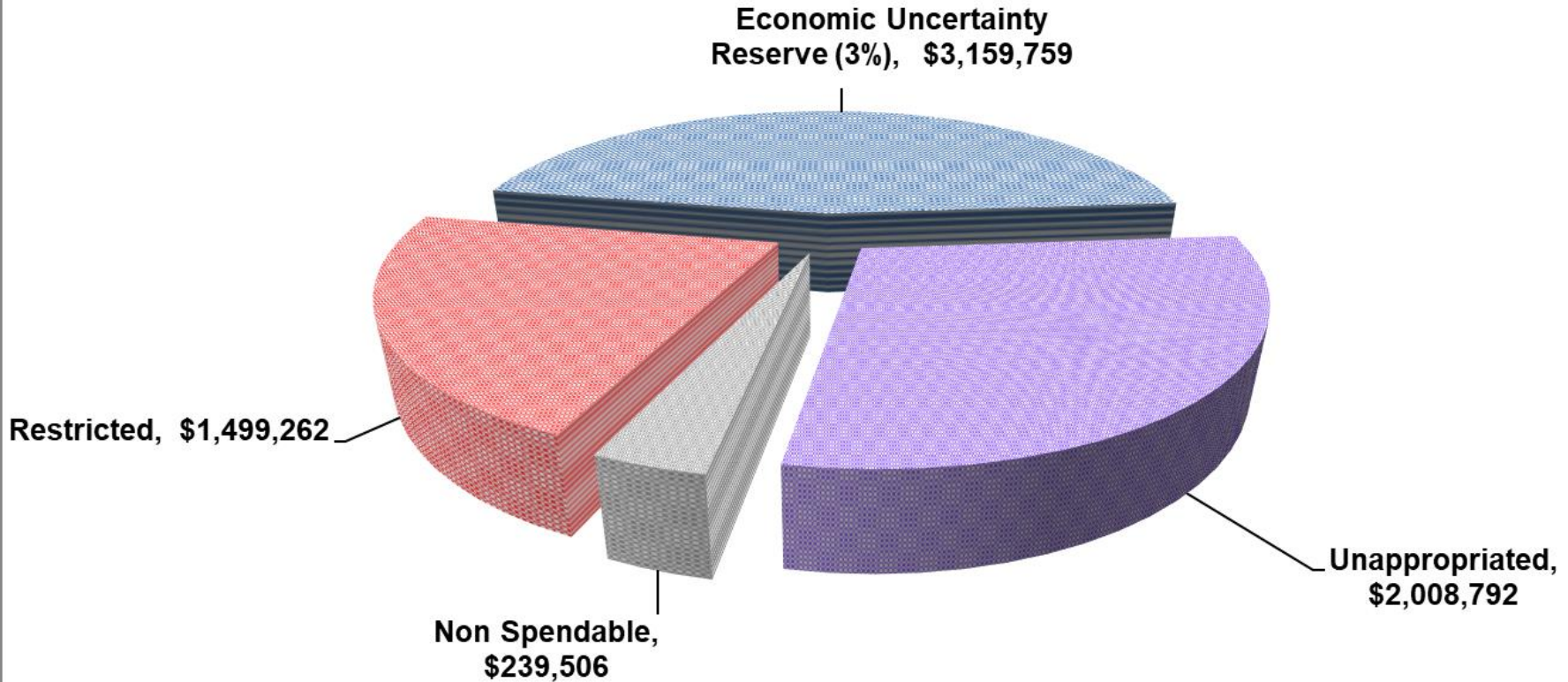




SMJUHSD General Fund Summary 2018-19 Adopted Budget

Beginning Fund Balance	\$ 4,920,838
Plus Revenues	107,311,781
Minus Expenses & Transfers Out	<u><105,325,299></u>
Equals Ending Fund Balance	\$ 6,907,319

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2018-19 Adopted Budget
FUND BALANCE, GENERAL FUND



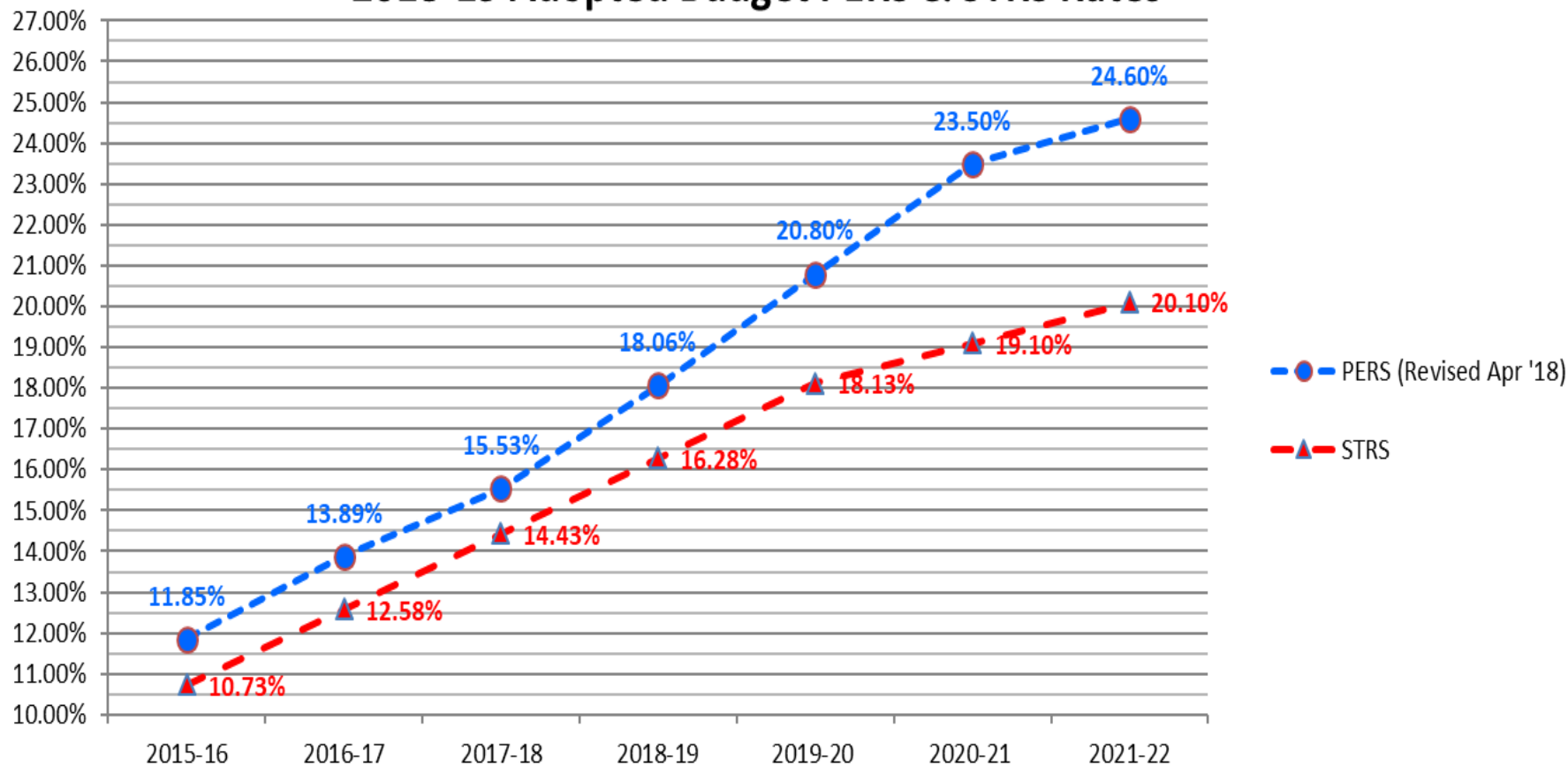


SB858 Reserve Calculations & Disclosure

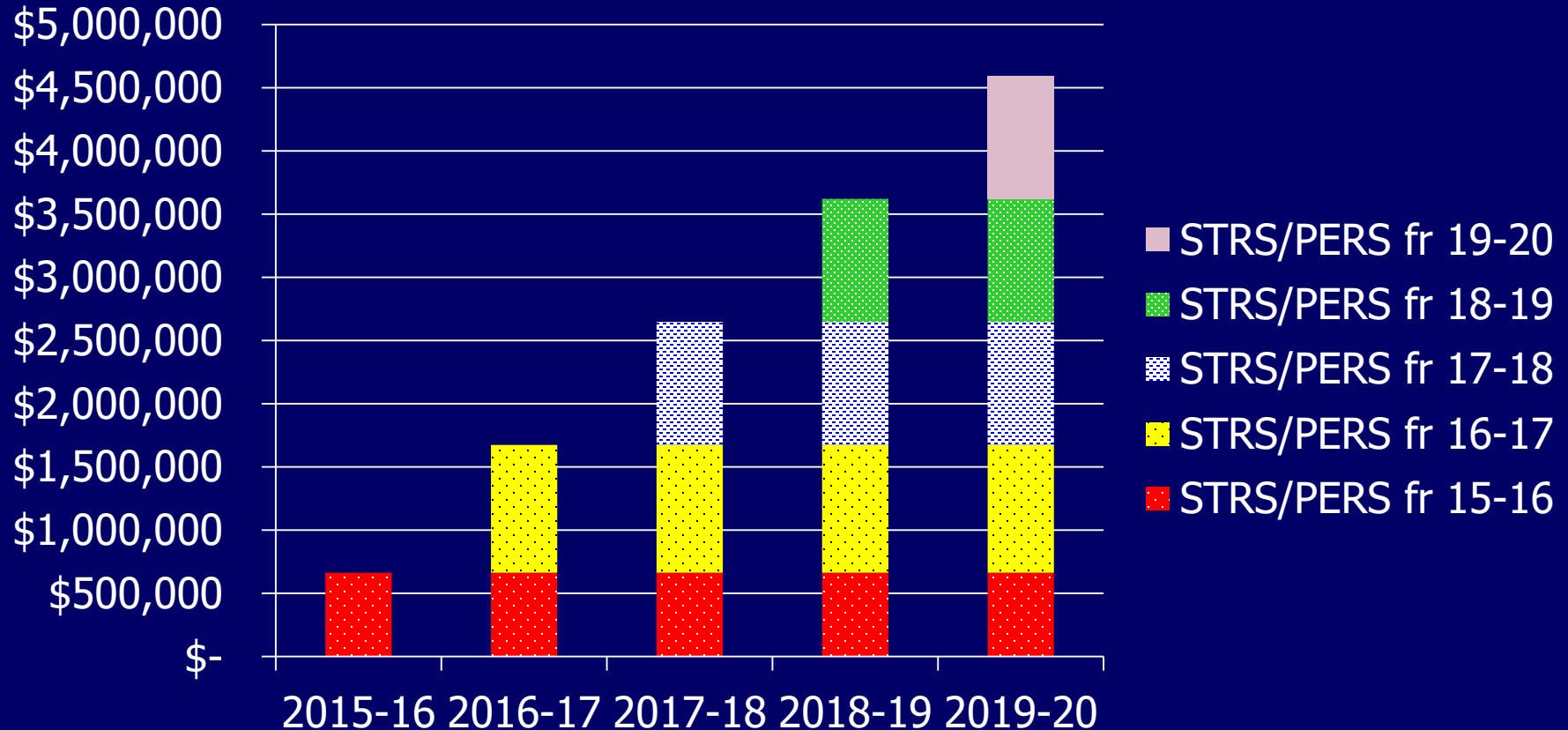
	2018-19	2019-20	2020-21
Minimum Reserve Level Required (3%)	\$ 3,159,759	\$ 3,188,427	\$ 3,268,576
Reserve Level in District's budget	\$ 3,159,759	\$ 3,188,427	\$ 3,268,576
Amount in excess of minimum			
General Fund	2,008,793	4,801,248	7,869,673
Fund 17 Special Reserve	1,232,268	1,238,429	1,244,621
Total amount in excess of minimum	\$ 3,241,061	\$ 6,039,677	\$ 9,114,294
In the General Fund, amounts in excess of the minimum reserve level are needed to provide for future possible financial settlements with the District's employee groups. Negotiations are not settled for the budget year; future years are subject to re-openers			
In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. Recommendation is that the Board take action at a future date to commit these funds for that purpose.			

SANTA MARIA JT UNION HIGH SCHOOL DISTRICT

2018-19 Adopted Budget PERS & STRS Rates



STRS/PERS increases



SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2018-19 ADOPTED BUDGET

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

The District's Governing Board is required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to make revisions for the District's 2018/19 LCAP plan. The District's budget that is being proposed for adoption for the 2018/19 year reflects the goals and expenditures contained in its LCAP plan. The State Board of Education made some significant revisions for the LCAP plan template for use beginning in the 2017/18 year; one of those is that the plan is now for a static three-year period.

The May Revision is the last revision required under the law for the Governor to propose his budget for the State for the 2018-19 year. In his May Budget, the Governor's revenue forecast through 2018-19 increased by \$8 billion. The calculations for COLA are complete, and it's a modest increase from the 2.51% projected in January, to 2.71% plus the proposed augmentation for a total increase to 3.00% as of the May Revision. The COLA factor is only applied to the LCFF target base grant, and categorical programs that are outside the LCFF, including special education and child nutrition. Full implementation of the LCFF funding is included in the May Revision, two years ahead of schedule.

Several items of concern which have been discussed in previous budget versions remain unaddressed in the May Revision. The first is the "hard cap" on district reserves, as required by Prop 2 passed in November 2014. There are specific conditions that must be met in order to trigger the cap. These have not been met in 2017/18 and will not be met in 2018/19. So, it will now be three years before the cap can be triggered. In the meantime, efforts continue to repeal the legislation.

The second issue is the increasing share of costs borne by school districts and, to a lesser extent, employees, for funding of PERS and STRS retirement systems in California, with no funding support from the State, either within the LCFF model, or separate from the LCFF. In April, CalSTRS reported that as of its July 1, 2017 actuarial study, the unfunded liability had increased from \$96.7 billion to \$107.2 billion. Year to year changes in the rates that the District pays for contributions to STRS and PERS range from 1.85% for STRS to 2.531% for PERS. Given these increased costs, at full implementation the LCFF model will not meet the commitment to restore purchasing power to districts equal to their 2007/08 levels.

Thirdly, the Governor's May Revision budget proposes another round of "one time" discretionary funding totaling over \$2 billion for school districts, county offices, and charter schools, which amounts to about \$344 per ADA.

Finally, even though there is additional funding in the May Revision, there are concerns about sustainability. The national economy is characterized by change and uncertainty: Inflation rate rises may be on rise as tax cuts and the recently enacted federal budget will increase the federal deficit. Import tariffs on steel and aluminum could result in tariffs on U.S. exports to other countries. Conflict in the middle east could affect the supply of oil. The Cadillac Tax in the

Affordable Care Act has been further delayed until January 2022, and there's still pressure to change and attempts to repeal the act. California's diverse economy and large size are contributing factors in the state's growth last year. The state's General Fund revenue gains are being attributed to short-term personal and corporate income gains due to the 2017 stock market rally and the federal tax cut enacted last December. Despite strong revenues the Governor warns that California may soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and encourages LEAs to practice fiscal prudence. With LCFF fully funded in FY 18-19, next year's LCFF growth estimates will be limited to discretionary COLA adjustments.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2018-19 ADOPTED BUDGET ASSUMPTIONS

Ending Fund Balance Reconciliation

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District's most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District's working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the "2017-18 Estimated Actuals" columns in the District's 2018-19 Adopted Budget.

ENDING FUND BALANCE		Unrestricted	Restricted	Total
A)	As of 2017-18 2nd Interim Revision ("Projected Year Totals")	\$ 3,531,674	\$ 1,497,407	\$ 5,029,081
	CHANGES IN REVENUES:			
	LCFF State Aid - decrease based on P-2 FCMAT Calculator	(1,091,780)		(1,091,780)
	Increase Property Tax Revenue based on P-2 attendance	729,061		729,061
	Adjust CTEIG revenue (reimburse, based on increased exp)		(33,790)	(33,790)
	Adjust CCPT Revenue per actuals, matched with expense		(3,901)	(3,901)
	Adjust AG Career Tech Grant, matched with expense	1,685	6,816	8,501
	Adjust Carl Perkins Grant, matched with expense		18,744	18,744
	Misc individual local grants, matched with expense	32,768	5,413	38,181
	Rebate Clear Result Lighting, matched with expense		3,520	3,520
	Change in Ongoing Major Maint. contributions revenue net of expenses		(105,000)	(105,000)
B)	Total Increases (Decreases) in Revenues	(328,266)	(108,198)	(436,464)
	CHANGES IN EXPENDITURES and TRANSFERS			
	Increased expense for City of Santa Maria and Golden State Water	19,700		19,700
	LCAP Plan decrease per P-2 ADA year-end est. actuals	(90,931)		(90,931)
	Misc individual local grants, matched with revenue	32,768	5,413	38,181
	Rebate Clear Result Lighting, (See revenue above)		3,520	3,520
	Maint. & Ops. / Ongoing Major Maint., adjust based on actuals	(179,705)	(105,000)	(284,705)
	Adjust CTEIG expenses to match revenue		(33,790)	(33,790)
	Adjust CCPT expenses (see revenue above)		(3,901)	(3,901)
	Adjust CCPT capital outlay expenses		(24,412)	(24,412)
	Adjust AG Career Tech Grant expenses (see revenue above)		6,816	6,816
	Adjust Carl Perkins Grant expenses (see revenue above)		18,744	18,744
	Prop 39 Clean Energy adjust for misc services based on actuals		22,557	22,557
C)	Total Increases (Decreases) in Expenditures and Transfers	(218,168)	(110,052)	(328,220)
	As of 2018-19 Budget Adoption ("2017-18 Estimated Actuals")	\$ 3,421,576	\$ 1,499,262	\$ 4,920,838
	(A + B - C)	3,421,576	1,499,262	4,920,838
		(0)	(0)	\$ (0)

The District's 2018-19 Adopted Budget

REVENUES:

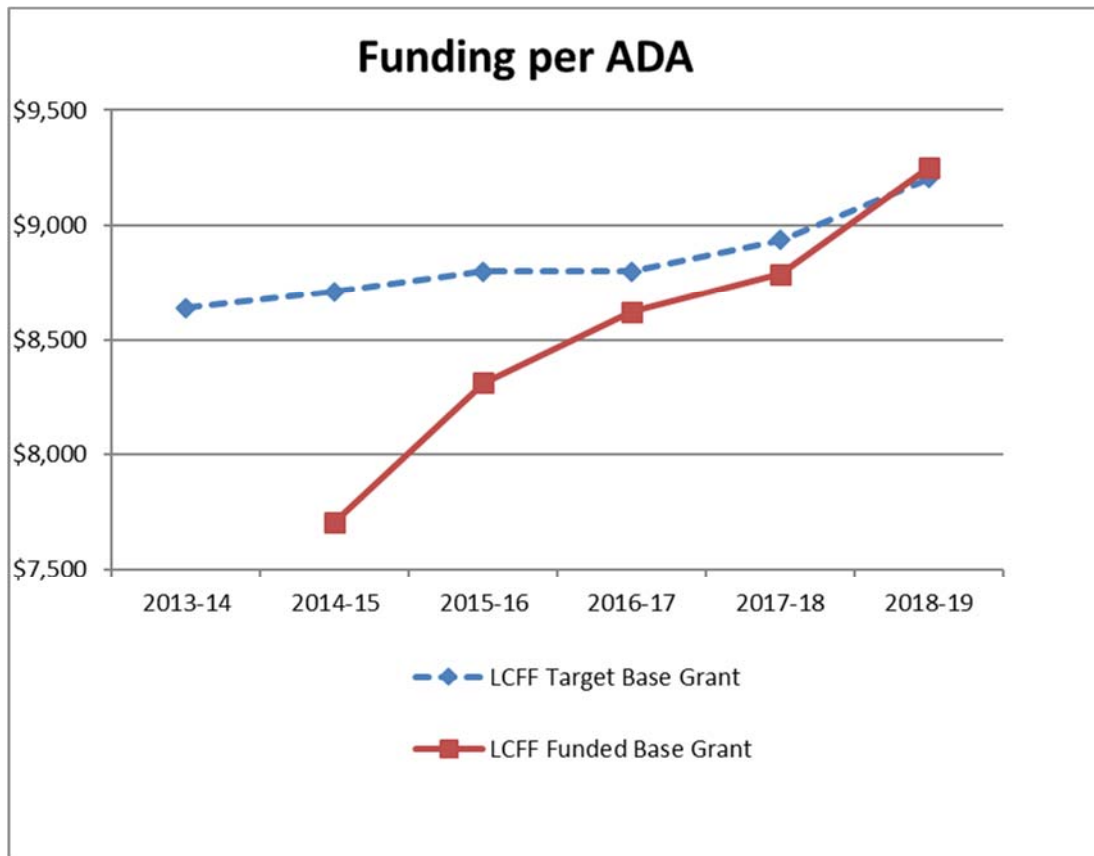
LCFF Sources

For the District's 2018-19 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team ("FCMAT"). A comparison to the 2017-18 Estimated Actuals in the components of LCFF revenue is summarized in the table below.

	2017-18 Estimated Actuals	2018-19 Budget	Difference
LCFF State Aid Funding			
Base Grant	\$ 65,608,424	\$ 71,730,468	\$ 6,122,044
Supplemental/Concentration Grant	14,983,947	18,192,183	3,208,236
Total LCFF State Aid	80,592,371	89,922,651	9,330,280
Property Tax Transfer SBCEO for Special Education	1,545,284	1,545,284	-
Total Revenues, LCFF Sources	\$ 82,137,655	\$ 91,467,935	\$ 9,330,280
Funded LCFF <u>Base Grant</u> / ADA:	\$ 8,779	\$ 9,252	\$ 473
Funded ADA	7,473	7,753	

The California Department of Finance provides the data for the factors to use in the LCFF simulator tool. For 2018-19, these include a COLA adjustment to the target base grant per ADA for the District's 9-12 grade span of 3.00% for 2018-19, and fully closing of gap funding percentage at 100%. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District's pupils that are either low-income, English learners, or Foster youth. For 2017-18, the District's percentage was 75.02%. For the 2018-19 budget year, this average is projected to increase to 75.70%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students.

A graphical display of the Base Grant amounts per ADA, target and funded target, is presented on the following page.



Federal Revenues

Federal revenues are revised to decrease project award amounts or eliminate revenue attributable to prior year unused carryovers.

Year to year changes in Federal revenues are summarized below:

2017-18 Estimated Actuals	\$ 5,050,342
2018-19 Budget Year	
Title I	< 451,629>
Title II	< 35,407>
Title III Immigrant & LEP	< 173,956>
Migrant	< 67,835>
Carl Perkins	< 963>
LEA Medi-Cal Billing	< 200>
Decrease in Federal Revenues for 2018-19	<u>\$ < 729,990></u>

Total Federal Revenues 2018-19 Budget Year	<u>\$ 4,320,352</u>
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State Revenues

Year to year changes in State revenues are summarized below:

2017-18 Estimated Actuals \$ 9,180,141

2018-19 Budget Year

Increased one-time discretionary funding \$344 / ADA estimated in 2018-19	\$ 2,560,048
CTEIG grant, adjust earned revenue based on eligible expenditures (half of the grant has already been received in cash)	<1,610,097>
Removed 17-18 one-time discretionary funding	<1,520,656>
Eliminate Prop 39 Clean Energy Jobs Act	<446,106>
Eliminate California Career Pathways Trust (CCPT)	<114,009>
Revise Lottery funding	<67,566>
Revise Ag Incentive to remove supplemental grant that occurred in 2017-18	<28,548>
Other State Revenue	<u><23,230></u>

Decrease in State Revenues for 2018-19 \$ <1,250,164>

Total State Revenue 2018-19 Budget Year \$ 7,929,977

Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-Rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it has been the District's practice to budget local revenue when actually received. Projected changes in Local Revenues from 2017-18 amounts are summarized below:

2017-18 Estimated Actuals:	\$ 3,370,309
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2018-19 Budget Year:

E-Rate reimbursements, report as income (accounting rules requirement), revenues will be net zero after expense	\$ 452,852
Increase interest based on projections	31,300
Adjust for facility use & transportation trip revenues based on prior year actuals	13,364
Remove one-time solar project	<105,000>
Remove misc. grants and donations	<65,698>
Remove CAPP grant revenues	<56,124>
Remove AHC AWET mini-grants	<20,000>
All other changes in local revenues	<23,966>
Remove Clean Energy Jobs Act	< 3,520>

Increase in Local Revenue for 2018-19	<u>\$ 223,208</u>
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Total Local Revenue 2018-19 Budget Year	<u>\$ 3,593,517</u>
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<u>TOTAL REVENUES HAVE INCREASED BY:</u>	<u>\$ 7,573,334</u>
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EXPENDITURES:**Salaries, Wages, and Benefits**

Projected expenditures for salaries, wages, and benefits total \$79.69 million in the 2018-19 budget year. This total amounts to 76% of the District's total expenditures. Of this amount, \$10.09 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$2,075,924 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables following.

CERTIFICATED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 621,193
Increased costs due to 1.85 percentage point increase in STRS		667,438
Increased costs due to 2.531 percentage point increase in PERS (15 members of Certificated staff are in the PERS retirement system)		38,339
Savings from decrease in Work Comp rate by 1.014 percentage points		(307,269)
Remove off schedule payment		(389,620)
Changes in extra pay assignments for stipends, department chairs		(5,993)
New staffing:		
Psychologists	3.00	306,280
Teachers	10.60	878,142
Changes associated with non-position pay:		
Ag extra days		5,915
Coaching stipends		(9,663)
Reduce substitutes & hourly		(166,174)
CERTIFICATED total	13.60	1,638,589

CLASSIFIED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 274,605
Increased costs associated with vacation and/or longevity increments		\$ 36,245
Increased costs due to 2.531 percentage point increase in PERS		369,397
Increased costs due to 1.85 percentage point increase in STRS		2,925
Savings from decrease in Work Comp rate by 1.014 percentage points		(109,189)
Remove off schedule payment		(153,552)
New staffing:		
LVN Health Assistant	0.80	27,121
Student Data Specialist	1.00	46,873
Translator	1.00	40,898
Changes associated with non-position pay		
ELPAC (previously CELDT) testing (hourly)		(46,226)
Maintenance, operations, transportation overtime/extra hours		(96,472)
CLASSIFIED total	2.80	\$ 392,627

MANAGEMENT/CONF	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 14,826
Increased costs due to 2.531 percentage point increase in PERS		61,630
Increased costs due to 1.85 percentage point increase in STRS		56,960
Savings from decrease in Work Comp rate by 1.014 percentage points		(44,576)
Remove off schedule payment		(55,749)
New Staffing:		
Facilities Planner	1.00	99,892
Savings from retirements/replacements and projected lower costs		(19,049)
MANAGEMENT/CONF total	1.00	\$ 113,933
OTHER ITEMS	FTE	COST
Retirees:		
Decrease, post-employment retirement benefits		(56,726)
Decrease, early retiree incentive pymts		(12,500)
OTHER ITEMS total	-	\$ (69,226)

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital Outlay **decrease** by \$1,939,769 from the estimated actuals, as shown in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY					
Remove expenditure items in 2017/18 that are non-recurring for 2018/19:					
	Expenditures supported by funding from the 2015-16 Discretionary Block Grant including textbooks, technology, equipment, professional development			\$ 1,106,216	
	Expenditures related to carryover of prior year's unused grants and/or ending balances			4,482,817	
	Expenditures for specific services, capital outlay purchases, or projects				
	RHS Barrier Removal, ADA assessment / ADA improvements			168,688	
	RHS Well Pump repairs			32,255	
	All Sites Solar Project			114,423	
	Bus purchased with 17-18 one-time funds			181,101	
	MAA Medi-Cal Administrative Activities			152,726	
Note: although budgeted in 2017/18, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2017/18 year, will be included in the District's 2018/19 1st Interim Revised Budget.					
Subtotal (decrease) removal of non-recurring expenditures				\$ (6,238,226)	
Expenditures in the 2018/19 Adopted Budget					
	Increases other than staffing, in support of the 2018-19 LCAP Plan			2,462,244	
	Carl Perkins CTE Grant			3,380	
	Prop 39 California Clean Energy projects			(379,738)	
	Special Education, reduced costs for non-public school student placements (moved to transfer between agencies)			(225,729)	
	Special Education, cover ongoing increases in contract services			59,224	
	SISC Property & Liability Insurance increased rates			160,313	
	Transportation Home to School & Special Education (removed prior year bus purchase)			23,158	
	Increases to school site budgets based on ADA			137,508	
	E-RATE core switch replacement (see local revenue)			452,852	
	Increase IT licensing and maintenance agreements, computer equipment needs			294,950	
	Capital Outlay with 18-19 one-time discretionary funds			1,310,048	
	All other departmental adjustments			247	
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY				\$ (1,939,769)	

Other Outgo (debt service) and Transfers of Indirect Costs **increased** \$155,190

TOTAL EXPENDITURES HAVE INCREASED BY: \$ 291,345

OTHER FINANCING SOURCES/USES The District continues to budget a \$375,000 transfer to the District's Deferred Maintenance Fund.

TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:

Total Revenues have <u>increased</u> by:	\$ 7,573,334
Total Expenditures have <u>increased</u> by:	291,345
Total Other Financing Uses have neither increased or decreased:	<u>0</u>

Total change of "Increase (Decrease) in Fund Balance":	\$ <u>7,281,989</u>
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The District's Fund Balance:

- Note that this proposed budget reflects significant decreases in expenditures due to the presence of a large value of non-recurring items in the preceding year "estimated actuals". Any of these items that remain unspent when the District closes its books for the 2017-18 school year, will be re-budgeted when the District prepares its First Interim Revised budget in the fall.
- After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$2,008,792. Of this amount \$1,250,000 is one-time monies not budgeted in expenditures.
- Remember that there are no minimum funding level requirements contained in the LCFF law. So while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue. Additionally, the gap percentage funding factor is subject to revision by the California Department of Finance throughout the year.
- The next budget event to happen will be the official adoption of the State's budget for the 2018/19 year, which should occur in mid- to late June. SSC, the organization that many school districts state-wide rely on for the latest information on school finance.

			Santa Maria Joint Union High School District				
			2018/19 ADOPTED BUDGET- MULTI YEAR PROJECTION - GENERAL FUND				
				2018/19	2019/20	2020/21	
				Total	Total	Total	
			Current year enrollment	8,249	8,452	8,452	
			Projected Actual ADA	7,722	7,912	7,912	
			Projected Funded ADA (greater of curr or prior yr)	7,722	7,912	7,912	
			Beginning Balance	4,920,838	6,907,320	9,728,443	
			Revenues				
			LCFF Sources	91,467,935	96,460,890	98,994,240	
			Federal Revenues	4,320,352	4,320,352	4,320,352	
			State Revenues	7,929,977	4,727,251	4,727,251	
			Local Revenues	3,593,517	3,593,517	3,593,517	
			Total Revenues	107,311,781	109,102,010	111,635,360	
			Expenditures				
			1000 Certificated Salaries	40,821,186	41,736,690	42,148,133	
			2000 Classified Salaries	16,823,797	17,054,801	17,218,910	
			3000 Employee Benefits	22,054,542	23,464,083	24,634,870	
			4000 Books & Supplies	6,674,701	8,077,739	8,367,840	
			5000 Services and Other Operating	14,232,760	14,696,022	15,320,656	
			6000 Capital Outlay	3,389,136	313,300	313,300	
			Other Outgo, debt service, State Sp. School	1,117,416	726,490	737,048	
			Direct Support/Indirect Cost	(163,237)	(163,237)	(163,237)	
			Total Expenditures	104,950,299	105,905,886	108,577,519	
			Operating Surplus/(Deficit)	2,361,482	3,196,124	3,057,841	
			Transfers In	-	-	-	
			Special Rsrv Fd - Facility projects	-	-	-	
			Special Rsrv Fd - Def Maint projects (prev sweep)	-	-	-	
				-	-	-	
			Transfers Out	(375,000)	(375,000)	(375,000)	
			Increase (Decrease) in Fund Balance	1,986,482	2,821,124	2,682,841	
			Ending Fund Balance	6,907,320	9,728,443	12,411,284	
			Components of Ending Fund Balance				
			Nonspendable (revolving cash, stores, prepaid exp	239,506	239,506	239,506	
			Economic uncertainty reserve	3,159,759	3,188,427	3,268,576	
			Restricted programs ending balances	1,499,262	1,499,262	1,033,529	
			Unappropriated amount, General Fund 01	2,008,793	4,801,248	7,869,673	
			Unappropriated amount, Special Reserve Fund 17	1,232,268	1,238,429	1,244,621	
			Total available unappropriated amounts	3,241,061	6,039,677	9,114,294	

All ongoing sources of Revenues and Expenditures from the 2018/19 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Adopted Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team ("FCMAT"). FCMAT's calculations use inflation and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as "FRPM/EL". The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2018-19	2019-20	2020-21
LCFF State Aid Funding			
Base Grant	\$ 71,730,468	\$ 75,361,990	\$ 77,371,453
Supplemental/Concentration Grant	18,192,183	19,553,616	20,077,503
Total LCFF State Aid	89,922,651	94,915,606	97,448,956
Property Tax Transfer SBCEO for Special Education	1,545,284	1,545,284	1,545,284
Total Revenues, LCFF Sources	\$ 91,467,935	\$ 96,460,890	\$ 98,994,240
Funded LCFF <u>Base Grant</u> / ADA:	\$ 9,252	\$ 9,488	\$ 9,741
Funded ADA (includes COE)	7753	7943	7943

- In 2019/20, revenues from LCFF sources **increase** from 2018/19 by \$4,992,955. Of this amount, \$1,361,433 is attributable to an increase in supplemental/concentration grant funding and is required to be expended on increasing services for the District's target population of English learners, foster youth, and economically disadvantaged students ("FRPM/EL"). The estimated funded LCFF base grant per ADA is \$9,443
- In 2020/21, revenues from LCFF sources **increase** from 2019/20 by \$2,533,350. The amount of the increase attributable to the District's FRPM/EL population is \$523,887. The estimated funded LCFF base grant per ADA is \$9,696.

Federal Revenues

- As of budget adoption, Federal Revenues amount to \$4,320,352, and are projected to remain unchanged for the next two subsequent years.

State Revenues

- In 2019/20 State Revenues **decrease** by \$3,202,726 from 2018/19, as follows:
 - One Time Revenues \$2,560,048
 - CTEIG Calif. Career Tech Ed grant; the amount of revenue the District can receive is based on qualifying expenditures \$642,678
- In 2020/21 State Revenues remain unchanged from 2019/20.

Local Revenues

- Local Revenues include interest earnings, facility use fees, a transfer of Special Ed appropriations from SELPA, and a variety of reimbursements and fee-for-service programs. Typically the District adjusts its budget for Local Revenues based on actual receipts and reimbursements.
- For both subsequent years, Local Revenues remain unchanged from 2018/19

EXPENDITURES

Salaries, wages and benefits:

- Step and Longevity increases for all employees of \$1,008,391 for 2019/20 and \$864,544 for 2020/21.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a net decrease of \$96,749 in 2019/20 and \$83,689 in 2020/21.
- In 2019/20 there is an **increase** of \$419,145 for approximately 7 certificated FTEs in support of increased enrollment. For 2020/21 enrollment remains unchanged from 2019/20.
- Legislation passed in 2016 has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The rate increases for the subsequent year is 1.85 percentage points in 2019/20 in the amount of \$730,441. There is an increase of \$449,583 in 2020/21 due to a .97% increase in the percentage points.
- Similarly, while not set in statute, the rates for the District's contribution to the Public Employees' Retirement System are projected by the PERS board annually. For 2019/20 the increase is 2.74 percentage points, or \$382,988 in expense. For 2020/21 the increase is \$382,988 corresponding to a rate increase of 2.70 percentage points.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$111,834 in 2019/20, and increases by \$132,913 in 2020/21.
- In total, costs for salaries, wages, and benefits **increase** from 2018/19 to 2019/20 by \$2,556,050 and **increase** from 2019/20 to 2020/21 by \$1,746,339. All of the changes noted above are summarized in the table on the following page.
- PLEASE NOTE: There are no COLA increases for salaries and benefits included in 2019/20 or 2020/21, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS					
2018/19 balance					\$ 79,699,524
2019/20					
Step-column costs					1,008,391
STRS rate increase 1.85 percentage points					730,441
PERS rate increase 2.74 percentage points					382,988
Staffing increases due to increased enrollment					419,145
Projected change in retiree health pay as you go					111,834
Estimated annual retirements 5 FTE's					(96,749)
Total change from 2018/19 to 2019/20					2,556,050
2019/20 balance					82,255,574
2020/21					
Step-column costs					864,544
STRS rate increase 0.97 percentage points					449,583
PERS rate increase 2.70 percentage points					382,988
Staffing increases due to increased enrollment					-
Projected change in retiree health pay as you go					132,913
Estimated annual retirements 5 FTE's					(83,689)
Total change from 2019/20 to 2020/21					1,746,339
2020/21 balance					\$ 84,001,913

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below.

SUPPLIES, SERVICES, CAPITAL OUTLAY					
2018/19 balance					\$ 24,296,596
2019/20					
		Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant	\$ 1,361,433		
		School site allocations based on ADA increase	14,250		
		Elections Expense (occurs every other year in even-numbered years)	(45,000)		
		Actuarial & self insurance study (bi-annual)	(7,500)		
		Adjust projected expenditure in restricted programs subject to available t	(579,993)		
		Eliminate expenditures related to CTEIG	(642,678)		
		Eliminate expenditures related to One Time Block Grant	(1,310,048)		
Total change from 2018/19 to 2019/20					(1,209,536)
2019/20 balance					23,087,060
2020/21					
		Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant	523,887		
		School site allocations based on ADA increase	-		
		Elections Expense (occurs every other year in even-numbered years)	45,000		
		Actuarial & self insurance study (bi-annual)	7,500		
		Adjust projected expenditure in restricted programs subject to available t	338,349		
Total change from 2019/20 to 2020/21					914,736
2020/21 balance					\$ 24,001,796

Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$374,412 in 2018/19, \$384,970 in 2019/20 and \$405,620 in 2020/21.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include support the Cal-Safe program and shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$335,000 and it remains unchanged in the two subsequent years.

Other Financing Uses

- The budget year includes transfers out in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. The District is continuing to budget a transfer of \$375,000 per year for necessary deferred maintenance projects.
- Additionally, the transfer of Needy Meal revenues to the Cafeteria Fund, which has typically been \$250,000 in the past, is not reflected in the budget and two succeeding years. The need for this transfer is monitored on an ongoing basis. Depending upon reserve levels and food costs, this transfer may need reinstating in future years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT				
2018-19 ADOPTED BUDGET				
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE				
		2018-19	2019-20	2020-21
Minimum Reserve Level Required (3%)	\$	3,159,759	\$ 3,188,427	\$ 3,268,576
Reserve Level in District's budget	\$	3,159,759	\$ 3,188,427	\$ 3,268,576
Amount in excess of minimum				
General Fund		2,008,793	4,801,248	7,869,673
Fund 17 Special Reserve		1,232,268	1,238,429	1,244,621
Total amount in excess of minimum	\$	3,241,061	\$ 6,039,677	\$ 9,114,294
In the General Fund, amounts in excess of the minimum reserve level are needed to provide for future possible financial settlements with the District's employee groups. Negotiations are not settled for the budget year; future years are subject to re-openers				
In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. Recommendation is that the Board take action at a future date to commit these funds for that purpose.				

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	80,592,371.00	1,545,284.00	82,137,655.00	89,922,651.00	1,545,284.00	91,467,935.00	11.4%
2) Federal Revenue		8100-8299	0.00	5,050,341.88	5,050,341.88	0.00	4,320,352.00	4,320,352.00	-14.5%
3) Other State Revenue		8300-8599	2,692,686.00	6,487,454.66	9,180,140.66	3,680,014.00	4,249,963.06	7,929,977.06	-13.6%
4) Other Local Revenue		8600-8799	626,180.63	2,744,128.00	3,370,308.63	858,321.59	2,735,195.00	3,593,516.59	6.6%
5) TOTAL, REVENUES			83,911,237.63	15,827,208.54	99,738,446.17	94,460,986.59	12,850,794.06	107,311,780.65	7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,350,124.90	5,322,557.34	39,672,682.24	35,119,193.99	5,701,992.41	40,821,186.40	2.9%
2) Classified Salaries		2000-2999	12,107,052.63	4,257,923.94	16,364,976.57	12,486,583.06	4,337,213.76	16,823,796.82	2.8%
3) Employee Benefits		3000-3999	15,633,620.54	5,952,321.45	21,585,941.99	15,797,322.75	6,257,218.75	22,054,541.50	2.2%
4) Books and Supplies		4000-4999	6,161,601.19	4,294,548.37	10,456,149.56	5,284,163.49	1,390,537.12	6,674,700.61	-36.2%
5) Services and Other Operating Expenditures		5000-5999	7,549,674.56	6,788,654.01	14,338,328.57	8,705,145.52	5,527,613.06	14,232,758.58	-0.7%
6) Capital Outlay		6000-6999	629,734.59	813,655.90	1,443,390.49	3,167,935.50	221,200.72	3,389,136.22	134.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	666,390.00	300,000.00	966,390.00	709,416.00	408,000.00	1,117,416.00	15.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,093,441.50)	926,040.37	(167,401.13)	(921,937.86)	758,700.86	(163,237.00)	-2.5%
9) TOTAL, EXPENDITURES			76,004,756.91	28,655,701.38	104,660,458.29	80,347,822.45	24,602,476.68	104,950,299.13	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,906,480.72	(12,828,492.84)	(4,922,012.12)	14,113,164.14	(11,751,682.62)	2,361,481.52	-148.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,586,238.37)	11,586,238.37	0.00	(12,126,682.65)	12,126,682.65	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,586,238.37)	11,211,238.37	(375,000.00)	(12,126,682.65)	11,751,682.65	(375,000.00)	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,679,757.65)	(1,617,254.47)	(5,297,012.12)	1,986,481.49	0.03	1,986,481.52	-137.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
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)			7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
2) Ending Balance, June 30 (E + F1e)			3,421,575.93	1,499,261.90	4,920,837.83	5,408,057.42	1,499,261.93	6,907,319.35	40.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	208,672.00	0.00	208,672.00	208,672.00	0.00	208,672.00	0.0%
Prepaid Items		9713	15,834.00	0.00	15,834.00	15,834.00	0.00	15,834.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,499,261.90	1,499,261.90	0.00	1,499,261.93	1,499,261.93	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	23,488.93	0.00	23,488.93	2,008,792.45	0.00	2,008,792.45	8452.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,158,581.00	0.00	3,158,581.00	3,159,758.97	0.00	3,159,758.97	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,137,606.84	(7,013,308.55)	8,124,298.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,271.00)	0.00	(5,271.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	36,720.11	0.00	36,720.11				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,991.00	162,874.25	169,865.25				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	135,005.88	0.00	135,005.88				
6) Stores		9320	205,507.19	0.00	205,507.19				
7) Prepaid Expenditures		9330	15,834.05	0.00	15,834.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,547,394.07	(6,850,434.30)	8,696,959.77				
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	1,515,646.80	16.64	1,515,663.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	140.00	0.00	140.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,515,786.80	16.64	1,515,803.44				
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)			14,031,607.27	(6,850,450.94)	7,181,156.33				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	36,663,782.00	0.00	36,663,782.00	45,349,135.00	0.00	45,349,135.00	23.7%
Education Protection Account State Aid - Current Year		8012	10,831,034.00	0.00	10,831,034.00	11,475,961.00	0.00	11,475,961.00	6.0%
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	142,112.00	0.00	142,112.00	142,112.00	0.00	142,112.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,587,639.00	0.00	26,587,639.00	26,587,639.00	0.00	26,587,639.00	0.0%
Unsecured Roll Taxes		8042	1,105,501.00	0.00	1,105,501.00	1,105,501.00	0.00	1,105,501.00	0.0%
Prior Years' Taxes		8043	697,894.00	0.00	697,894.00	697,894.00	0.00	697,894.00	0.0%
Supplemental Taxes		8044	692,061.00	0.00	692,061.00	692,061.00	0.00	692,061.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,473,884.00	0.00	3,473,884.00	3,473,884.00	0.00	3,473,884.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	395,247.00	0.00	395,247.00	395,247.00	0.00	395,247.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,434.00	0.00	6,434.00	6,434.00	0.00	6,434.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,217.00)	0.00	(3,217.00)	(3,217.00)	0.00	(3,217.00)	0.0%
Subtotal, LCFF Sources			80,592,371.00	0.00	80,592,371.00	89,922,651.00	0.00	89,922,651.00	11.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,545,284.00	1,545,284.00	0.00	1,545,284.00	1,545,284.00	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			80,592,371.00	1,545,284.00	82,137,655.00	89,922,651.00	1,545,284.00	91,467,935.00	11.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,220,012.00	1,220,012.00	0.00	1,220,012.00	1,220,012.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,353,059.15	2,353,059.15		1,901,430.00	1,901,430.00	-19.2%
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		310,206.17	310,206.17		274,799.00	274,799.00	-11.4%
Title III, Part A, Immigrant Education Program	4201	8290		23,758.95	23,758.95		0.00	0.00	-100.0%

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		333,550.29	333,550.29		183,354.00	183,354.00	-45.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		456,271.32	456,271.32		388,436.00	388,436.00	-14.9%
Career and Technical Education	3500-3599	8290		225,284.00	225,284.00		224,321.00	224,321.00	-0.4%
All Other Federal Revenue	All Other	8290	0.00	128,200.00	128,200.00	0.00	128,000.00	128,000.00	-0.2%
TOTAL, FEDERAL REVENUE			0.00	5,050,341.88	5,050,341.88	0.00	4,320,352.00	4,320,352.00	-14.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,345,495.63	0.00	1,345,495.63	2,560,048.00	0.00	2,560,048.00	90.3%
Lottery - Unrestricted and Instructional Materials		8560	1,148,800.00	406,940.00	1,555,740.00	1,119,966.00	368,208.00	1,488,174.00	-4.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		446,106.00	446,106.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,252,774.81	2,252,774.81		642,678.00	642,678.00	-71.5%
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	198,390.37	3,381,633.85	3,580,024.22	0.00	3,239,077.06	3,239,077.06	-9.5%
TOTAL, OTHER STATE REVENUE			2,692,686.00	6,487,454.66	9,180,140.66	3,680,014.00	4,249,963.06	7,929,977.06	-13.6%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	0.00	70,000.00	101,300.00	0.00	101,300.00	44.7%
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	22,436.00	0.00	22,436.00	35,800.00	0.00	35,800.00	59.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	67,000.00	0.00	67,000.00	60,000.00	0.00	60,000.00	-10.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,502.00	0.00	3,502.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	463,242.63	8,933.00	472,175.63	661,221.59	0.00	661,221.59	40.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,091,369.00	2,091,369.00		2,091,369.00	2,091,369.00	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	643,826.00	643,826.00	0.00	643,826.00	643,826.00	0.0%
TOTAL, OTHER LOCAL REVENUE			626,180.63	2,744,128.00	3,370,308.63	858,321.59	2,735,195.00	3,593,516.59	6.6%
TOTAL, REVENUES			83,911,237.63	15,827,208.54	99,738,446.17	94,460,986.59	12,850,794.06	107,311,780.65	7.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,024,800.83	4,378,069.08	32,402,869.91	28,518,634.91	4,792,205.95	33,310,840.86	2.8%
Certificated Pupil Support Salaries		1200	2,243,667.00	273,492.76	2,517,159.76	2,525,584.55	271,324.70	2,796,909.25	11.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,114,573.86	28,321.24	3,142,895.10	3,079,910.28	28,696.50	3,108,606.78	-1.1%
Other Certificated Salaries		1900	967,083.21	642,674.26	1,609,757.47	995,064.25	609,765.26	1,604,829.51	-0.3%
TOTAL, CERTIFICATED SALARIES			34,350,124.90	5,322,557.34	39,672,682.24	35,119,193.99	5,701,992.41	40,821,186.40	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	702,762.43	2,327,529.00	3,030,291.43	734,958.15	2,489,422.67	3,224,380.82	6.4%
Classified Support Salaries		2200	6,765,883.18	1,244,999.73	8,010,882.91	6,953,328.38	1,175,882.90	8,129,211.28	1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,252,552.44	215,167.03	1,467,719.47	1,311,626.64	215,471.28	1,527,097.92	4.0%
Clerical, Technical and Office Salaries		2400	3,357,729.58	419,238.13	3,776,967.71	3,440,594.89	403,426.43	3,844,021.32	1.8%
Other Classified Salaries		2900	28,125.00	50,990.05	79,115.05	46,075.00	53,010.48	99,085.48	25.2%
TOTAL, CLASSIFIED SALARIES			12,107,052.63	4,257,923.94	16,364,976.57	12,486,583.06	4,337,213.76	16,823,796.82	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,864,622.60	3,523,665.63	8,388,288.23	5,617,556.13	3,693,222.87	9,310,779.00	11.0%
PERS		3201-3202	1,853,875.03	732,216.14	2,586,091.17	2,240,398.17	869,867.30	3,110,265.47	20.3%
OASDI/Medicare/Alternative		3301-3302	1,376,575.79	408,791.95	1,785,367.74	1,415,398.43	424,863.16	1,840,261.59	3.1%
Health and Welfare Benefits		3401-3402	5,682,656.59	1,093,649.05	6,776,305.64	5,748,420.14	1,162,734.74	6,911,154.88	2.0%
Unemployment Insurance		3501-3502	22,385.30	4,444.28	26,829.58	22,769.69	4,750.41	27,520.10	2.6%
Workers' Compensation		3601-3602	907,172.35	181,909.40	1,089,081.75	468,670.65	97,760.98	566,431.63	-48.0%
OPEB, Allocated		3701-3702	326,254.74	7,645.00	333,899.74	274,109.54	4,019.29	278,128.83	-16.7%
OPEB, Active Employees		3751-3752	526,545.00	0.00	526,545.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	73,533.14	0.00	73,533.14	10,000.00	0.00	10,000.00	-86.4%
TOTAL, EMPLOYEE BENEFITS			15,633,620.54	5,952,321.45	21,585,941.99	15,797,322.75	6,257,218.75	22,054,541.50	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,351,620.00	51,033.00	1,402,653.00	470,000.00	377,280.53	847,280.53	-39.6%
Books and Other Reference Materials		4200	0.00	12,240.00	12,240.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,112,638.94	3,254,424.80	6,367,063.74	2,745,170.84	767,934.47	3,513,105.31	-44.8%
Noncapitalized Equipment		4400	1,697,342.25	976,850.57	2,674,192.82	2,068,992.65	245,322.12	2,314,314.77	-13.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,161,601.19	4,294,548.37	10,456,149.56	5,284,163.49	1,390,537.12	6,674,700.61	-36.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,360,768.00	4,462,007.00	5,822,775.00	1,382,377.17	4,225,335.73	5,607,712.90	-3.7%
Travel and Conferences		5200	827,268.57	981,846.56	1,809,115.13	812,318.76	458,893.15	1,271,211.91	-29.7%
Dues and Memberships		5300	134,576.00	3,611.30	138,187.30	128,430.00	1,400.00	129,830.00	-6.0%
Insurance		5400 - 5450	506,289.00	0.00	506,289.00	654,840.67	0.00	654,840.67	29.3%
Operations and Housekeeping Services		5500	1,705,438.00	0.00	1,705,438.00	1,716,680.00	0.00	1,716,680.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	807,268.00	242,099.00	1,049,367.00	1,324,016.60	205,665.00	1,529,681.60	45.8%
Transfers of Direct Costs		5710	(50,157.00)	50,157.00	0.00	(65,382.23)	65,382.23	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,026,017.48	1,020,828.15	3,046,845.63	2,456,576.55	550,346.95	3,006,923.50	-1.3%
Communications		5900	232,206.51	28,105.00	260,311.51	295,288.00	20,590.00	315,878.00	21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,549,674.56	6,788,654.01	14,338,328.57	8,705,145.52	5,527,613.06	14,232,758.58	-0.7%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	5,500.00	0.00	5,500.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	169,662.00	337,418.00	507,080.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	380,160.59	476,237.90	856,398.49	2,889,935.50	221,200.72	3,111,136.22	263.3%
Equipment Replacement		6500	74,412.00	0.00	74,412.00	278,000.00	0.00	278,000.00	273.6%
TOTAL, CAPITAL OUTLAY			629,734.59	813,655.90	1,443,390.49	3,167,935.50	221,200.72	3,389,136.22	134.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	309,048.00	0.00	309,048.00	335,000.00	0.00	335,000.00	8.4%
Payments to JPAs		7143	0.00	300,000.00	300,000.00	0.00	408,000.00	408,000.00	36.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	74,242.00	0.00	74,242.00	66,137.00	0.00	66,137.00	-10.9%
Other Debt Service - Principal		7439	283,100.00	0.00	283,100.00	308,279.00	0.00	308,279.00	8.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			666,390.00	300,000.00	966,390.00	709,416.00	408,000.00	1,117,416.00	15.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(926,040.37)	926,040.37	0.00	(758,700.86)	758,700.86	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(167,401.13)	0.00	(167,401.13)	(163,237.00)	0.00	(163,237.00)	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,093,441.50)	926,040.37	(167,401.13)	(921,937.86)	758,700.86	(163,237.00)	-2.5%
TOTAL, EXPENDITURES			76,004,756.91	28,655,701.38	104,660,458.29	80,347,822.45	24,602,476.68	104,950,299.13	0.3%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(11,586,238.37)	11,586,238.37	0.00	(12,126,682.65)	12,126,682.65	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			(11,586,238.37)	11,586,238.37	0.00	(12,126,682.65)	12,126,682.65	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(11,586,238.37)	11,211,238.37	(375,000.00)	(12,126,682.65)	11,751,682.65	(375,000.00)	0.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	80,592,371.00	1,545,284.00	82,137,655.00	89,922,651.00	1,545,284.00	91,467,935.00	11.4%
2) Federal Revenue		8100-8299	0.00	5,050,341.88	5,050,341.88	0.00	4,320,352.00	4,320,352.00	-14.5%
3) Other State Revenue		8300-8599	2,692,686.00	6,487,454.66	9,180,140.66	3,680,014.00	4,249,963.06	7,929,977.06	-13.6%
4) Other Local Revenue		8600-8799	626,180.63	2,744,128.00	3,370,308.63	858,321.59	2,735,195.00	3,593,516.59	6.6%
5) TOTAL, REVENUES			83,911,237.63	15,827,208.54	99,738,446.17	94,460,986.59	12,850,794.06	107,311,780.65	7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,646,014.13	20,381,742.12	61,027,756.25	41,560,297.19	17,655,479.75	59,215,776.94	-3.0%
2) Instruction - Related Services	2000-2999		10,420,529.72	2,852,862.45	13,273,392.17	12,738,738.86	2,137,256.66	14,875,995.52	12.1%
3) Pupil Services	3000-3999		8,889,622.86	1,267,317.02	10,156,939.88	9,088,810.76	994,256.22	10,083,066.98	-0.7%
4) Ancillary Services	4000-4999		2,661,718.78	90,682.78	2,752,401.56	2,632,401.98	102,113.72	2,734,515.70	-0.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,751,299.29	974,976.96	4,726,276.25	4,262,188.67	807,637.45	5,069,826.12	7.3%
8) Plant Services	8000-8999		8,969,182.13	2,788,120.05	11,757,302.18	9,355,968.99	2,497,732.88	11,853,701.87	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	666,390.00	300,000.00	966,390.00	709,416.00	408,000.00	1,117,416.00	15.6%
10) TOTAL, EXPENDITURES			76,004,756.91	28,655,701.38	104,660,458.29	80,347,822.45	24,602,476.68	104,950,299.13	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,906,480.72	(12,828,492.84)	(4,922,012.12)	14,113,164.14	(11,751,682.62)	2,361,481.52	-148.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,586,238.37)	11,586,238.37	0.00	(12,126,682.65)	12,126,682.65	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,586,238.37)	11,211,238.37	(375,000.00)	(12,126,682.65)	11,751,682.65	(375,000.00)	0.0%

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)			(3,679,757.65)	(1,617,254.47)	(5,297,012.12)	1,986,481.49	0.03	1,986,481.52	-137.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
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)			7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,101,333.58	3,116,516.37	10,217,849.95	3,421,575.93	1,499,261.90	4,920,837.83	-51.8%
2) Ending Balance, June 30 (E + F1e)			3,421,575.93	1,499,261.90	4,920,837.83	5,408,057.42	1,499,261.93	6,907,319.35	40.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	208,672.00	0.00	208,672.00	208,672.00	0.00	208,672.00	0.0%
Prepaid Items		9713	15,834.00	0.00	15,834.00	15,834.00	0.00	15,834.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,499,261.90	1,499,261.90	0.00	1,499,261.93	1,499,261.93	0.0%
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	23,488.93	0.00	23,488.93	2,008,792.45	0.00	2,008,792.45	8452.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,158,581.00	0.00	3,158,581.00	3,159,758.97	0.00	3,159,758.97	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.03
5640	Medi-Cal Billing Option	1,504.26	1,504.26
6230	California Clean Energy Jobs Act	1,413,986.39	1,413,986.39
9010	Other Restricted Local	83,771.25	83,771.25
Total, Restricted Balance		1,499,261.90	1,499,261.93

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	2,626,555.00	2,533,700.00	-3.5%
3) Other State Revenue		8300-8599	224,500.00	210,000.00	-6.5%
4) Other Local Revenue		8600-8799	893,500.00	890,700.00	-0.3%
5) TOTAL, REVENUES			3,744,555.00	3,634,400.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,128,473.45	1,144,968.46	1.5%
3) Employee Benefits		3000-3999	261,342.31	321,159.94	22.9%
4) Books and Supplies		4000-4999	1,826,320.00	1,966,502.00	7.7%
5) Services and Other Operating Expenditures		5000-5999	76,270.00	46,407.00	-39.2%
6) Capital Outlay		6000-6999	403,350.00	200,000.00	-50.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	167,401.13	163,237.00	-2.5%
9) TOTAL, EXPENDITURES			3,863,156.89	3,842,274.40	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(118,601.89)	(207,874.40)	75.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,601.89)	(207,874.40)	75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,309,753.65	2,191,151.76	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,309,753.65	2,191,151.76	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,309,753.65	2,191,151.76	-5.1%
2) Ending Balance, June 30 (E + F1e)			2,191,151.76	1,983,277.36	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,401.05	0.00	-100.0%
Prepaid Items		9713	8,105.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,175,645.71	1,983,277.36	-8.8%
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	1,795,402.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,064.00)		
b) in Banks		9120	2,501.47		
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	140.00		
6) Stores		9320	7,401.05		
7) Prepaid Expenditures		9330	8,105.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,812,485.91		
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	41.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,005.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,047.20		
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)			1,677,438.71		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,626,555.00	2,533,700.00	-3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,626,555.00	2,533,700.00	-3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	224,500.00	210,000.00	-6.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			224,500.00	210,000.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	882,500.00	868,500.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	22,200.00	101.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			893,500.00	890,700.00	-0.3%
TOTAL, REVENUES			3,744,555.00	3,634,400.00	-2.9%

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	803,100.02	838,732.80	4.4%
Classified Supervisors' and Administrators' Salaries		2300	96,933.70	95,973.96	-1.0%
Clerical, Technical and Office Salaries		2400	41,094.73	41,711.70	1.5%
Other Classified Salaries		2900	187,345.00	168,550.00	-10.0%
TOTAL, CLASSIFIED SALARIES			1,128,473.45	1,144,968.46	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,570.81	170,566.55	47.6%
OASDI/Medicare/Alternative		3301-3302	68,744.94	84,411.01	22.8%
Health and Welfare Benefits		3401-3402	54,391.25	54,276.55	-0.2%
Unemployment Insurance		3501-3502	448.95	551.71	22.9%
Workers' Compensation		3601-3602	22,186.36	11,354.12	-48.8%
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			261,342.31	321,159.94	22.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,350.00	7,000.00	-38.3%
Noncapitalized Equipment		4400	15,810.00	123,300.00	679.9%
Food		4700	1,799,160.00	1,836,202.00	2.1%
TOTAL, BOOKS AND SUPPLIES			1,826,320.00	1,966,502.00	7.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,140.00	2,900.00	35.5%
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	26,520.00	13,507.00	-49.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,930.00	29,500.00	-37.1%
Communications		5900	680.00	500.00	-26.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,270.00	46,407.00	-39.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	287,400.00	200,000.00	-30.4%
Equipment Replacement		6500	115,950.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			403,350.00	200,000.00	-50.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	167,401.13	163,237.00	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			167,401.13	163,237.00	-2.5%
TOTAL, EXPENDITURES			3,863,156.89	3,842,274.40	-0.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,626,555.00	2,533,700.00	-3.5%
3) Other State Revenue		8300-8599	224,500.00	210,000.00	-6.5%
4) Other Local Revenue		8600-8799	893,500.00	890,700.00	-0.3%
5) TOTAL, REVENUES			3,744,555.00	3,634,400.00	-2.9%
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		3,695,755.76	3,679,037.40	-0.5%
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		167,401.13	163,237.00	-2.5%
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			3,863,156.89	3,842,274.40	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(118,601.89)	(207,874.40)	75.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,601.89)	(207,874.40)	75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,309,753.65	2,191,151.76	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,309,753.65	2,191,151.76	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,309,753.65	2,191,151.76	-5.1%
2) Ending Balance, June 30 (E + F1e)			2,191,151.76	1,983,277.36	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,401.05	0.00	-100.0%
Prepaid Items		9713	8,105.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,175,645.71	1,983,277.36	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,146,195.94	1,965,238.78
5330	Child Nutrition: Summer Food Service Program Operations	29,449.77	18,038.58
Total, Restricted Balance		2,175,645.71	1,983,277.36

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	1,000.00	3,500.00	250.0%
5) TOTAL, REVENUES			1,000.00	3,500.00	250.0%
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	11,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	126,550.00	24,000.00	-81.0%
6) Capital Outlay		6000-6999	709,537.00	345,000.00	-51.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			847,087.00	369,000.00	-56.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(846,087.00)	(365,500.00)	-56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(471,087.00)	9,500.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,459.29	21,372.29	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,459.29	21,372.29	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,459.29	21,372.29	-95.7%
2) Ending Balance, June 30 (E + F1e)			21,372.29	30,872.29	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	21,372.29	30,872.29	44.5%
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	790.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(306.00)		
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			484.93		
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)			484.93		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	3,500.00	250.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	3,500.00	250.0%
TOTAL, REVENUES			1,000.00	3,500.00	250.0%

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	11,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,000.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	24,000.00	-64.2%
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	59,550.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,550.00	24,000.00	-81.0%
CAPITAL OUTLAY					
Land Improvements		6170	258,284.00	327,000.00	26.6%
Buildings and Improvements of Buildings		6200	451,253.00	0.00	-100.0%
Equipment		6400	0.00	18,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			709,537.00	345,000.00	-51.4%
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			847,087.00	369,000.00	-56.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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%
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)			375,000.00	375,000.00	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	1,000.00	3,500.00	250.0%
5) TOTAL, REVENUES			1,000.00	3,500.00	250.0%
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		847,087.00	369,000.00	-56.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			847,087.00	369,000.00	-56.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(846,087.00)	(365,500.00)	-56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(471,087.00)	9,500.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,459.29	21,372.29	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,459.29	21,372.29	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,459.29	21,372.29	-95.7%
2) Ending Balance, June 30 (E + F1e)			21,372.29	30,872.29	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,372.29	30,872.29	44.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,100.00	13,500.00	66.7%
5) TOTAL, REVENUES			8,100.00	13,500.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			8,100.00	13,500.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,100.00	13,500.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,210,667.94	1,218,767.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,210,667.94	1,218,767.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,667.94	1,218,767.94	0.7%
2) Ending Balance, June 30 (E + F1e)			1,218,767.94	1,232,267.94	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,218,767.94	1,232,267.94	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,221,453.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(648.00)		
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			1,220,805.63		
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)			1,220,805.63		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,100.00	13,500.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,100.00	13,500.00	66.7%
TOTAL, REVENUES			8,100.00	13,500.00	66.7%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	8,100.00	13,500.00	66.7%
5) TOTAL, REVENUES			8,100.00	13,500.00	66.7%
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		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)			8,100.00	13,500.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,100.00	13,500.00	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,210,667.94	1,218,767.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,210,667.94	1,218,767.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,667.94	1,218,767.94	0.7%
2) Ending Balance, June 30 (E + F1e)			1,218,767.94	1,232,267.94	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,218,767.94	1,232,267.94	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,000.00	707,900.00	216.0%
5) TOTAL, REVENUES			224,000.00	707,900.00	216.0%
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	22,650.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	65,160.00	0.00	-100.0%
6) Capital Outlay		6000-6999	25,958,944.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,046,754.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,822,754.00)	707,900.00	-102.7%
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	46,720,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,720,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,897,246.00	707,900.00	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,234,036.47	46,131,282.47	82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,234,036.47	46,131,282.47	82.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,234,036.47	46,131,282.47	82.8%
2) Ending Balance, June 30 (E + F1e)			46,131,282.47	46,839,182.47	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,131,259.45	46,379,059.45	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23.02	460,123.02	1998696.8%
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	60,962,688.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,965.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	578,286.72		
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			61,527,010.20		
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	42,970.16		
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			42,970.16		
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)			61,484,040.04		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	224,000.00	707,900.00	216.0%
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			224,000.00	707,900.00	216.0%
TOTAL, REVENUES			224,000.00	707,900.00	216.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	22,650.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,650.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	65,115.00	0.00	-100.0%
Communications		5900	45.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,160.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	120,350.00	0.00	-100.0%
Land Improvements		6170	312,400.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,475,394.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,800.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,958,944.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			26,046,754.00	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					
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	46,720,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			46,720,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			46,720,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,000.00	707,900.00	216.0%
5) TOTAL, REVENUES			224,000.00	707,900.00	216.0%
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		26,046,754.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,046,754.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,822,754.00)	707,900.00	-102.7%
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	46,720,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,720,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,897,246.00	707,900.00	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,234,036.47	46,131,282.47	82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,234,036.47	46,131,282.47	82.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,234,036.47	46,131,282.47	82.8%
2) Ending Balance, June 30 (E + F1e)			46,131,282.47	46,839,182.47	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,131,259.45	46,379,059.45	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23.02	460,123.02	1998696.8%
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	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	46,131,259.45	46,379,059.45
Total, Restricted Balance		46,131,259.45	46,379,059.45

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,191,483.49	1,402,900.00	17.7%
5) TOTAL, REVENUES			1,191,483.49	1,402,900.00	17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,533,470.00	1,370,962.00	-10.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	107,767.00	103,694.00	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,641,237.00	1,474,656.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(449,753.51)	(71,756.00)	-84.0%
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)			(449,753.51)	(71,756.00)	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,739.37	1,766,985.86	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,739.37	1,766,985.86	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,739.37	1,766,985.86	-20.3%
2) Ending Balance, June 30 (E + F1e)			1,766,985.86	1,695,229.86	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,766,985.86	1,695,229.86	-4.1%
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	2,260,073.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,207.00)		
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	500.00		
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			2,259,366.35		
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)			2,259,366.35		

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	10,000.00	23,700.00	137.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,181,483.49	1,379,200.00	16.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,191,483.49	1,402,900.00	17.7%
TOTAL, REVENUES			1,191,483.49	1,402,900.00	17.7%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,533,470.00	1,370,962.00	-10.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,533,470.00	1,370,962.00	-10.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	22,397.00	18,324.00	-18.2%
Other Debt Service - Principal		7439	85,370.00	85,370.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,767.00	103,694.00	-3.8%
TOTAL, EXPENDITURES			1,641,237.00	1,474,656.00	-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					
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	1,191,483.49	1,402,900.00	17.7%
5) TOTAL, REVENUES			1,191,483.49	1,402,900.00	17.7%
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		45,000.00	40,750.00	-9.4%
8) Plant Services	8000-8999		1,488,470.00	1,330,212.00	-10.6%
9) Other Outgo	9000-9999	Except 7600-7699	107,767.00	103,694.00	-3.8%
10) TOTAL, EXPENDITURES			1,641,237.00	1,474,656.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(449,753.51)	(71,756.00)	-84.0%
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)			(449,753.51)	(71,756.00)	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,739.37	1,766,985.86	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,739.37	1,766,985.86	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,739.37	1,766,985.86	-20.3%
2) Ending Balance, June 30 (E + F1e)			1,766,985.86	1,695,229.86	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,766,985.86	1,695,229.86	-4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,500.00	41,600.00	69.8%
5) TOTAL, REVENUES			24,500.00	41,600.00	69.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	140,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,500.00)	41,600.00	-136.0%
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)			(115,500.00)	41,600.00	-136.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,731,435.94	3,615,935.94	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,435.94	3,615,935.94	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,435.94	3,615,935.94	-3.1%
2) Ending Balance, June 30 (E + F1e)			3,615,935.94	3,657,535.94	1.2%
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	3,615,935.94	3,657,535.94	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,746,732.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,999.00)		
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			3,744,733.37		
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)			3,744,733.37		

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	24,500.00	41,600.00	69.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,500.00	41,600.00	69.8%
TOTAL, REVENUES			24,500.00	41,600.00	69.8%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	140,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,000.00	0.00	-100.0%

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	24,500.00	41,600.00	69.8%
5) TOTAL, REVENUES			24,500.00	41,600.00	69.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		140,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(115,500.00)	41,600.00	-136.0%
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)			(115,500.00)	41,600.00	-136.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,731,435.94	3,615,935.94	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,435.94	3,615,935.94	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,435.94	3,615,935.94	-3.1%
2) Ending Balance, June 30 (E + F1e)			3,615,935.94	3,657,535.94	1.2%
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	3,615,935.94	3,657,535.94	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	3,615,935.94	3,657,535.94
Total, Restricted Balance		3,615,935.94	3,657,535.94

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	100,394.00	116,952.67	16.5%
5) TOTAL, REVENUES			100,394.00	116,952.67	16.5%
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	950,000.00	350,000.00	-63.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			950,000.00	350,000.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(849,606.00)	(233,047.33)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(849,606.00)	(233,047.33)	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,398,895.36	549,289.36	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,398,895.36	549,289.36	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,398,895.36	549,289.36	-60.7%
2) Ending Balance, June 30 (E + F1e)			549,289.36	316,242.03	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	549,289.36	316,242.03	-42.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,306,566.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(957.00)		
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			1,305,609.47		
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	10.68		
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			10.68		
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)			1,305,598.79		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	99,094.00	101,352.67	2.3%
Interest		8660	1,300.00	15,600.00	1100.0%
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			100,394.00	116,952.67	16.5%
TOTAL, REVENUES			100,394.00	116,952.67	16.5%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	950,000.00	350,000.00	-63.2%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			950,000.00	350,000.00	-63.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			950,000.00	350,000.00	-63.2%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,394.00	116,952.67	16.5%
5) TOTAL, REVENUES			100,394.00	116,952.67	16.5%
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		950,000.00	350,000.00	-63.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			950,000.00	350,000.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(849,606.00)	(233,047.33)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(849,606.00)	(233,047.33)	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,398,895.36	549,289.36	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,398,895.36	549,289.36	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,398,895.36	549,289.36	-60.7%
2) Ending Balance, June 30 (E + F1e)			549,289.36	316,242.03	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	549,289.36	316,242.03	-42.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,663.00	93,663.00	0.0%
4) Other Local Revenue		8600-8799	11,183,753.00	11,196,053.00	0.1%
5) TOTAL, REVENUES			11,277,416.00	11,289,716.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,821,694.50	13,352,549.00	51.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,821,694.50	13,352,549.00	51.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,455,721.50	(2,062,833.00)	-184.0%
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	2,719,989.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,719,989.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,175,711.34	(2,062,833.00)	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,501,430.45	14,677,141.79	54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,501,430.45	14,677,141.79	54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,501,430.45	14,677,141.79	54.5%
2) Ending Balance, June 30 (E + F1e)			14,677,141.79	12,614,308.79	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,785,861.58	5,723,028.58	-26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,891,280.21	6,891,280.21	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	14,529,369.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,086.00)		
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			14,524,283.25		
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)			14,524,283.25		

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	93,663.00	93,663.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,663.00	93,663.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,561,719.00	10,561,719.00	0.0%
Unsecured Roll		8612	381,934.00	381,934.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	156,000.00	156,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	84,100.00	96,400.00	14.6%
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			11,183,753.00	11,196,053.00	0.1%
TOTAL, REVENUES			11,277,416.00	11,289,716.00	0.1%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,415,000.00	8,900,000.00	101.6%
Bond Interest and Other Service Charges		7434	4,406,694.50	4,452,549.00	1.0%
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)			8,821,694.50	13,352,549.00	51.4%
TOTAL, EXPENDITURES			8,821,694.50	13,352,549.00	51.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	2,719,989.84	0.00	-100.0%
(c) TOTAL, SOURCES			2,719,989.84	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,719,989.84	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,663.00	93,663.00	0.0%
4) Other Local Revenue		8600-8799	11,183,753.00	11,196,053.00	0.1%
5) TOTAL, REVENUES			11,277,416.00	11,289,716.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,821,694.50	13,352,549.00	51.4%
10) TOTAL, EXPENDITURES			8,821,694.50	13,352,549.00	51.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,455,721.50	(2,062,833.00)	-184.0%
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	2,719,989.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,719,989.84	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,175,711.34	(2,062,833.00)	-139.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,501,430.45	14,677,141.79	54.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,501,430.45	14,677,141.79	54.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,501,430.45	14,677,141.79	54.5%
2) Ending Balance, June 30 (E + F1e)			14,677,141.79	12,614,308.79	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,785,861.58	5,723,028.58	-26.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,891,280.21	6,891,280.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	7,785,861.58	5,723,028.58
Total, Restricted Balance		7,785,861.58	5,723,028.58

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	748,967.00	742,900.00	-0.8%
5) TOTAL, REVENUES			748,967.00	742,900.00	-0.8%
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	880,800.00	880,800.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			880,800.00	880,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(131,833.00)	(137,900.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(131,833.00)	(137,900.00)	4.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	854,799.67	722,966.67	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			854,799.67	722,966.67	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			854,799.67	722,966.67	-15.4%
2) Ending Net Position, June 30 (E + F1e)			722,966.67	585,066.67	-19.1%
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	722,966.67	585,066.67	-19.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	642,210.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(386.00)		
b) in Banks		9120	131,602.08		
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			773,427.04		
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	(926.00)		
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			(926.00)		
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)			774,353.04		

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	4,500.00	6,900.00	53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	736,000.00	736,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,467.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			748,967.00	742,900.00	-0.8%
TOTAL, REVENUES			748,967.00	742,900.00	-0.8%

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	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 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	867,000.00	867,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,800.00	13,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			880,800.00	880,800.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			880,800.00	880,800.00	0.0%

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

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	748,967.00	742,900.00	-0.8%
5) TOTAL, REVENUES			748,967.00	742,900.00	-0.8%
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		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		880,800.00	880,800.00	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			880,800.00	880,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(131,833.00)	(137,900.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(131,833.00)	(137,900.00)	4.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	854,799.67	722,966.67	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			854,799.67	722,966.67	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			854,799.67	722,966.67	-15.4%
2) Ending Net Position, June 30 (E + F1e)			722,966.67	585,066.67	-19.1%
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	722,966.67	585,066.67	-19.1%

Resource	Description	2017-18	2018-19
		Estimated Actuals	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)	7,438.70	7,438.70	7,438.70	7,722.00	7,722.00	7,722.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,438.70	7,438.70	7,438.70	7,722.00	7,722.00	7,722.00
5. District Funded County Program ADA						
a. County Community Schools	2.12	2.12	2.12	2.12	2.12	2.12
b. Special Education-Special Day Class	28.42	28.42	28.42	28.42	28.42	28.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.54	30.54	30.54	30.54	30.54	30.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,469.24	7,469.24	7,469.24	7,752.54	7,752.54	7,752.54
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

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: 2560 Skyway Drive

Date: June 12, 2018

Place: 2560 Skyway Drive

Date: June 12, 2018

Time: 6:30 p.m.

Adoption Date: June 19, 2018

Signed: 

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

Contact person for additional information on the budget reports:

Name: Michelle Coffin

Telephone: 805-922-4573 ext 4403

Title: Fiscal Services Director

E-mail: mcoffin@smjuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

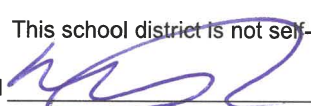
To the County Superintendent of Schools:

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

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

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

(☐) 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 12, 2019

For additional information on this certification, please contact:

Name: Kevin Platt

Title: Assistant Superintendent of Human Resources

Telephone: 805-922-4573 ext 4301

E-mail: kplatt@smjuhsd.org

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	39,672,682.24	301	10,818.31	303	39,661,863.93	305	271,764.30		307	39,390,099.63	309
2000 - Classified Salaries	16,364,976.57	311	0.00	313	16,364,976.57	315	1,087,514.26		317	15,277,462.31	319
3000 - Employee Benefits	21,585,941.99	321	337,205.25	323	21,248,736.74	325	1,541,996.01		327	19,706,740.73	329
4000 - Books, Supplies Equip Replace. (6500)	10,530,561.56	331	89,597.24	333	10,440,964.32	335	708,632.35		337	9,732,331.97	339
5000 - Services. . . & 7300 - Indirect Costs	14,170,927.44	341	17,952.00	343	14,152,975.44	345	605,076.42		347	13,547,899.02	349
TOTAL					101,869,517.00	365	TOTAL			97,654,533.66	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	31,509,607.59		375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,709,806.61		380
3. STRS.	3101 & 3102	6,686,343.84		382
4. PERS.	3201 & 3202	524,691.87		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	681,798.15		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,608,793.66		385
7. Unemployment Insurance.	3501 & 3502	16,527.29		390
8. Workers' Compensation Insurance.	3601 & 3602	671,532.35		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	154,595.00		
10. Other Benefits (EC 22310).	3901 & 3902	71,979.14		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		47,635,675.50		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		14,123.82		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		362,958.04		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		47,258,593.64		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.		48.39%		
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)	48.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.61%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	97,654,533.66
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,572,237.99

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	40,821,186.40	301	11,264.60	303	40,809,921.80	305	277,218.20		307	40,532,703.60	309
2000 - Classified Salaries	16,823,796.82	311	0.00	313	16,823,796.82	315	1,115,070.79		317	15,708,726.03	319
3000 - Employee Benefits	22,054,541.50	321	281,611.37	323	21,772,930.13	325	1,538,747.74		327	20,234,182.39	329
4000 - Books, Supplies Equip Replace. (6500)	6,952,700.61	331	0.00	333	6,952,700.61	335	431,058.00		337	6,521,642.61	339
5000 - Services. . . & 7300 - Indirect Costs	14,069,521.58	341	7,284.00	343	14,062,237.58	345	555,134.63		347	13,507,102.95	349
TOTAL					100,421,586.94	365	TOTAL			96,504,357.58	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	32,460,830.06		375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,901,680.82		380
3. STRS.	3101 & 3102	7,421,664.23		382
4. PERS.	3201 & 3202	649,501.13		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	713,499.72		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,731,390.86		385
7. Unemployment Insurance.	3501 & 3502	17,048.90		390
8. Workers' Compensation Insurance.	3601 & 3602	350,863.78		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	10,000.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		49,256,479.50		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		14,747.14		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		392,809.70		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		48,848,922.66		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.		50.62%		
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)	50.62%
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).	96,504,357.58
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	105,035,458.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,044,202.36
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,402,390.49
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	357,342.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	375,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	103,721.06
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)				2,238,453.55
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	118,601.89
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)				95,871,404.27

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)		7,469.24
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,835.50
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	86,246,849.51	11,694.52
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)	86,246,849.51	11,694.52
B. Required effort (Line A.2 times 90%)	77,622,164.56	10,525.07
C. Current year expenditures (Line I.E and Line II.B)	95,871,404.27	12,835.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,009,378.60
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) 74,280,322.46

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) 4.05%

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)	3,841,956.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	237,950.33
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,650.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	31,199.95
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)	426,011.16
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)	405.00
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)	4,571,173.42
9. Carry-Forward Adjustment (Part IV, Line F)	(557,628.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,013,545.36

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,501,955.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,939,705.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,280,785.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,427,386.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	718,897.83
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)	30,022.29
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)	10,092,783.02
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)	32,595.00
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,292,405.76
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)	95,316,536.27

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.80%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.21%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,571,173.42</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(132,254.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(183,062.33)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.05%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.05%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6%) times Part III, Line B18); zero if positive	<u>(557,628.06)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(557,628.06)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.21%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-278,814.03) is applied to the current year calculation and the remainder (\$-278,814.03) is deferred to one or more future years:	<u>4.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-185,876.02) is applied to the current year calculation and the remainder (\$-371,752.04) is deferred to one or more future years:	<u>4.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(557,628.06)</u>

Approved indirect cost rate: 5.05%
Highest rate used in any program: 6.00%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,982,511.15	108,310.00	5.46%
01	3060	434,337.38	21,933.94	5.05%
01	3310	3,020,648.91	152,542.76	5.05%
01	3550	214,557.00	10,727.00	5.00%
01	4035	295,293.84	14,912.33	5.05%
01	4201	22,616.81	1,142.14	5.05%
01	4203	327,010.09	6,540.20	2.00%
01	6230	42,320.00	1,925.31	4.55%
01	6264	426,387.79	21,532.58	5.05%
01	6387	1,595,629.81	78,972.00	4.95%
01	6500	5,738,530.43	289,795.78	5.05%
01	6512	400,345.33	20,217.43	5.05%
01	7338	806,309.38	40,718.62	5.05%
01	7810	636,357.22	38,193.82	6.00%
01	8150	2,348,135.23	118,576.46	5.05%
13	5310	3,285,078.48	167,031.11	5.08%
13	5330	7,327.28	370.02	5.05%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4.60		238,808.14	238,812.74
2. State Lottery Revenue	8560	1,148,800.00		406,940.00	1,555,740.00
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)		1,148,804.60	0.00	645,748.14	1,794,552.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,148,800.00			1,148,800.00
4. Books and Supplies	4000-4999	0.00		644,748.14	644,748.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			1,000.00	1,000.00
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)		1,148,800.00	0.00	645,748.14	1,794,548.14
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	4.60	0.00	0.00	4.60
D. COMMENTS:					
Photocopying costs related to supplemental curriculum.					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	89,922,651.00	5.55%	94,915,606.00	2.67%	97,448,956.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,680,014.00	-69.57%	1,119,966.00	0.00%	1,119,966.00
4. Other Local Revenues	8600-8799	858,321.59	0.00%	858,322.00	0.00%	858,322.00
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	(12,126,682.65)	1.57%	(12,317,331.00)	8.25%	(13,333,910.00)
6. Total (Sum lines A1 thru A5c)		82,334,303.94	2.72%	84,576,563.00	1.79%	86,093,334.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,119,193.99		36,093,369.00
b. Step & Column Adjustment				515,627.00		453,148.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				458,548.01		(120,950.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,119,193.99	2.77%	36,093,369.00	0.92%	36,425,567.00
2. Classified Salaries						
a. Base Salaries				12,486,583.06		12,641,990.06
b. Step & Column Adjustment				155,407.00		107,648.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,486,583.06	1.24%	12,641,990.06	0.85%	12,749,638.06
3. Employee Benefits	3000-3999	15,797,322.75	7.33%	16,954,673.00	5.65%	17,911,987.00
4. Books and Supplies	4000-4999	5,284,163.49	32.34%	6,992,929.00	-0.22%	6,977,301.00
5. Services and Other Operating Expenditures	5000-5999	8,705,145.52	-0.01%	8,704,627.00	3.08%	8,972,620.00
6. Capital Outlay	6000-6999	3,167,935.50	-94.06%	188,300.00	0.00%	188,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	709,416.00	2.41%	726,490.00	1.45%	737,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(921,937.86)	0.00%	(921,938.00)	0.00%	(921,938.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		80,347,822.45	1.29%	81,380,440.06	2.04%	83,040,523.06
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,986,481.49		3,196,122.94		3,052,810.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,421,575.93		5,408,057.42		8,604,180.36
2. Ending Fund Balance (Sum lines C and D1)		5,408,057.42		8,604,180.36		11,656,991.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	239,506.00		239,505.96		239,505.96
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,008,792.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,159,758.97		3,188,427.00		3,268,576.00
2. Unassigned/Unappropriated	9790	0.00		5,176,247.40		8,148,909.34
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,408,057.42		8,604,180.36		11,656,991.30

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	3,159,758.97		3,188,427.00		3,268,576.00
c. Unassigned/Unappropriated	9790	0.00		5,176,247.40		8,148,909.34
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,159,758.97		8,364,674.40		11,417,485.34
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.						
See attached.						

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	1,545,284.00	0.00%	1,545,284.00	0.00%	1,545,284.00
2. Federal Revenues	8100-8299	4,320,352.00	0.00%	4,320,352.00	0.00%	4,320,352.00
3. Other State Revenues	8300-8599	4,249,963.06	-15.12%	3,607,285.00	0.00%	3,607,285.00
4. Other Local Revenues	8600-8799	2,735,195.00	0.00%	2,735,195.00	0.00%	2,735,195.00
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	12,126,682.65	1.57%	12,317,331.00	8.25%	13,333,910.00
6. Total (Sum lines A1 thru A5c)		24,977,476.71	-1.81%	24,525,447.00	4.14%	25,542,026.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,701,992.41		5,643,321.41
b. Step & Column Adjustment				72,124.00		79,245.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(130,795.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,701,992.41	-1.03%	5,643,321.41	1.40%	5,722,566.41
2. Classified Salaries						
a. Base Salaries				4,337,213.76		4,412,811.76
b. Step & Column Adjustment				75,598.00		56,461.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,337,213.76	1.74%	4,412,811.76	1.28%	4,469,272.76
3. Employee Benefits	3000-3999	6,257,218.75	4.03%	6,509,410.00	3.28%	6,722,884.00
4. Books and Supplies	4000-4999	1,390,537.12	-21.99%	1,084,809.00	28.18%	1,390,539.00
5. Services and Other Operating Expenditures	5000-5999	5,527,613.06	8.39%	5,991,394.00	5.95%	6,348,035.00
6. Capital Outlay	6000-6999	221,200.72	-43.49%	125,000.00	0.00%	125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	408,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	758,700.86	0.00%	758,701.00	0.00%	758,701.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,977,476.68	-0.31%	24,900,447.17	4.06%	25,911,998.17
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.03		(375,000.17)		(369,972.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,499,261.90		1,499,261.93		1,124,261.76
2. Ending Fund Balance (Sum lines C and D1)		1,499,261.93		1,124,261.76		754,289.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,499,261.93		1,124,261.76		754,289.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		1,499,261.93		1,124,261.76		754,289.59

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.						
See attached.						

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	91,467,935.00	5.46%	96,460,890.00	2.63%	98,994,240.00
2. Federal Revenues	8100-8299	4,320,352.00	0.00%	4,320,352.00	0.00%	4,320,352.00
3. Other State Revenues	8300-8599	7,929,977.06	-40.39%	4,727,251.00	0.00%	4,727,251.00
4. Other Local Revenues	8600-8799	3,593,516.59	0.00%	3,593,517.00	0.00%	3,593,517.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		107,311,780.65	1.67%	109,102,010.00	2.32%	111,635,360.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,821,186.40		41,736,690.41
b. Step & Column Adjustment				587,751.00		532,393.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				327,753.01		(120,950.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,821,186.40	2.24%	41,736,690.41	0.99%	42,148,133.41
2. Classified Salaries						
a. Base Salaries				16,823,796.82		17,054,801.82
b. Step & Column Adjustment				231,005.00		164,109.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,823,796.82	1.37%	17,054,801.82	0.96%	17,218,910.82
3. Employee Benefits	3000-3999	22,054,541.50	6.39%	23,464,083.00	4.99%	24,634,871.00
4. Books and Supplies	4000-4999	6,674,700.61	21.02%	8,077,738.00	3.59%	8,367,840.00
5. Services and Other Operating Expenditures	5000-5999	14,232,758.58	3.25%	14,696,021.00	4.25%	15,320,655.00
6. Capital Outlay	6000-6999	3,389,136.22	-90.76%	313,300.00	0.00%	313,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,117,416.00	-34.98%	726,490.00	1.45%	737,048.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(163,237.00)	0.00%	(163,237.00)	0.00%	(163,237.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
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)		105,325,299.13	0.91%	106,280,887.23	2.51%	108,952,521.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,986,481.52		2,821,122.77		2,682,838.77
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,920,837.83		6,907,319.35		9,728,442.12
2. Ending Fund Balance (Sum lines C and D1)		6,907,319.35		9,728,442.12		12,411,280.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	239,506.00		239,505.96		239,505.96
b. Restricted	9740	1,499,261.93		1,124,261.76		754,289.59
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	2,008,792.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,159,758.97		3,188,427.00		3,268,576.00
2. Unassigned/Unappropriated	9790	0.00		5,176,247.40		8,148,909.34
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,907,319.35		9,728,442.12		12,411,280.89

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	3,159,758.97		3,188,427.00		3,268,576.00
c. Unassigned/Unappropriated	9790	0.00		5,176,247.40		8,148,909.34
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,159,758.97		8,364,674.40		11,417,485.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		7.87%		10.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		7,722.00		7,912.00		7,912.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		105,325,299.13		106,280,887.23		108,952,521.23
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)		105,325,299.13		106,280,887.23		108,952,521.23
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)		3,159,758.97		3,188,426.62		3,268,575.64
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)		3,159,758.97		3,188,426.62		3,268,575.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(167,401.13)				
Other Sources/Uses Detail					0.00	375,000.00		
Fund Reconciliation							135,005.88	140.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	167,401.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							140.00	135,005.88
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	167,401.13	(167,401.13)	375,000.00	375,000.00	135,145.88	135,145.88

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(163,237.00)				
Other Sources/Uses Detail					0.00	375,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	163,237.00	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					375,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	163,237.00	(163,237.00)	375,000.00	375,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	7,500	7,431		
Charter School				
Total ADA	7,500	7,431	0.9%	Met
Second Prior Year (2016-17)				
District Regular	7,477	7,434		
Charter School				
Total ADA	7,477	7,434	0.6%	Met
First Prior Year (2017-18)				
District Regular	7,527	7,439		
Charter School		0		
Total ADA	7,527	7,439	1.2%	Not Met
Budget Year (2018-19)				
District Regular	7,722			
Charter School	0			
Total ADA	7,722			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

See attached.

- 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)

See attached.

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	7,949	7,900		
Charter School				
Total Enrollment	7,949	7,900	0.6%	Met
Second Prior Year (2016-17)				
District Regular	7,947	7,858		
Charter School				
Total Enrollment	7,947	7,858	1.1%	Not Met
First Prior Year (2017-18)				
District Regular	7,996	7,949		
Charter School				
Total Enrollment	7,996	7,949	0.6%	Met
Budget Year (2018-19)				
District Regular	8,249			
Charter School				
Total Enrollment	8,249			

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)

See attached.

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	7,431	7,900	
Charter School		0	
Total ADA/Enrollment	7,431	7,900	94.1%
Second Prior Year (2016-17)			
District Regular	7,397	7,858	
Charter School			
Total ADA/Enrollment	7,397	7,858	94.1%
First Prior Year (2017-18)			
District Regular	7,439	7,949	
Charter School	0		
Total ADA/Enrollment	7,439	7,949	93.6%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	7,722	8,249		
Charter School	0			
Total ADA/Enrollment	7,722	8,249	93.6%	Met
1st Subsequent Year (2019-20)				
District Regular	7,912	8,452		
Charter School				
Total ADA/Enrollment	7,912	8,452	93.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	7,912	8,452		
Charter School				
Total ADA/Enrollment	7,912	8,452	93.6%	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)

See attached.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		91,467,935.00	96,460,890.00	98,994,240.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,469.24	7,752.54		
b. Prior Year ADA (Funded)		7,469.24	7,752.54	0.00
c. Difference (Step 1a minus Step 1b)		283.30	(7,752.54)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.79%	-100.00%	0.00%

	Prior Year LCFF Funding	COLA percentage (if district is at target)	COLA amount (proxy for purposes of this criterion)	Gap Funding (if district is not at target)	Economic Recovery Target Funding (current year increment)	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	Percent Change Due to Funding Level (Step 2e divided by Step 2a)
Step 2 - Change in Funding Level							
a. Prior Year LCFF Funding	89,995,544.00						
b1. COLA percentage (if district is at target)	2.71%	2.57%					2.67%
b2. COLA amount (proxy for purposes of this criterion)	2,438,879.24		2,379,502.50				
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)	2,438,879.24		2,379,502.50				
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.71%	2.57%					2.67%

	6.50%	-97.43%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
LCFF Revenue Standard (Step 3, plus/minus 1%):	5.50% to 7.50%	-98.43% to -96.43%	1.67% to 3.67%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,097,555.00	33,097,555.00		
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)	80,592,371.00	89,922,651.00	94,915,606.00	97,448,956.00
District's Projected Change in LCFF Revenue:		11.58%	5.55%	2.67%
LCFF Revenue Standard:		5.50% to 7.50%	-98.43% to -96.43%	1.67% to 3.67%
Status:		Not Met	Not 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)

See attached.

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)	54,344,437.17	65,646,085.76	82.8%
Second Prior Year (2016-17)	59,441,608.06	72,284,754.88	82.2%
First Prior Year (2017-18)	62,090,798.07	76,004,756.91	81.7%
	Historical Average Ratio:		82.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	79.2% to 85.2%	79.2% to 85.2%	79.2% to 85.2%

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)	63,403,099.80	80,347,822.45	78.9%	Not Met
1st Subsequent Year (2019-20)	65,690,032.06	81,380,440.06	80.7%	Met
2nd Subsequent Year (2020-21)	67,087,192.06	83,040,523.06	80.8%	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)

See attached.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.50%	-97.43%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.50% to 16.50%	-107.43% to -87.43%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.50% to 11.50%	-102.43% to -92.43%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	5,050,341.88		
Budget Year (2018-19)	4,320,352.00	-14.45%	Yes
1st Subsequent Year (2019-20)	4,320,352.00	0.00%	Yes
2nd Subsequent Year (2020-21)	4,320,352.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	9,180,140.66		
Budget Year (2018-19)	7,929,977.06	-13.62%	Yes
1st Subsequent Year (2019-20)	4,727,251.00	-40.39%	Yes
2nd Subsequent Year (2020-21)	4,727,251.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	3,370,308.63		
Budget Year (2018-19)	3,593,516.59	6.62%	No
1st Subsequent Year (2019-20)	3,593,517.00	0.00%	Yes
2nd Subsequent Year (2020-21)	3,593,517.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	10,456,149.56		
Budget Year (2018-19)	6,674,700.61	-36.16%	Yes
1st Subsequent Year (2019-20)	8,077,738.00	21.02%	Yes
2nd Subsequent Year (2020-21)	8,367,840.00	3.59%	No

Explanation:
(required if Yes)

See attached.

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

First Prior Year (2017-18)	14,338,328.57		
Budget Year (2018-19)	14,232,758.58	-0.74%	Yes
1st Subsequent Year (2019-20)	14,696,021.00	3.25%	Yes
2nd Subsequent Year (2020-21)	15,320,655.00	4.25%	No

Explanation:
(required if Yes)

See attached.

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)	17,600,791.17		
Budget Year (2018-19)	15,843,845.65	-9.98%	Not Met
1st Subsequent Year (2019-20)	12,641,120.00	-20.21%	Not Met
2nd Subsequent Year (2020-21)	12,641,120.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	24,794,478.13		
Budget Year (2018-19)	20,907,459.19	-15.68%	Not Met
1st Subsequent Year (2019-20)	22,773,759.00	8.93%	Not Met
2nd Subsequent Year (2020-21)	23,688,495.00	4.02%	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)

See attached.

Explanation:

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

See attached.

Explanation:

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

See attached.

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

Explanation:

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

See attached.

Explanation:

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

See attached.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	105,325,299.13			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	105,325,299.13	3,159,758.97	2,989,945.88	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	105,325,299.13			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	105,325,299.13	3,159,758.97	2,579,278.68	2,579,278.68

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%
2,106,505.98	2,579,278.68

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

e. OMMA/RMA Contribution

Status
Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,579,278.68

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,653,493.00	2,877,921.00	3,158,581.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,522,425.67	1,573,524.44	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,175,918.67	4,451,445.44	3,158,581.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	88,449,756.50	95,930,677.97	105,035,458.29
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)	88,449,756.50	95,930,677.97	105,035,458.29
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.7%	4.6%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.5%	1.0%

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)	5,428,933.15	66,201,085.76	N/A	Met
Second Prior Year (2016-17)	(1,591,611.65)	73,878,994.88	2.2%	Not Met
First Prior Year (2017-18)	(3,679,757.65)	76,004,756.91	4.8%	Not Met
Budget Year (2018-19) (Information only)	1,986,481.49	80,347,822.45		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

See attached.

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)	2,824,929.00	3,264,012.08	N/A	Met
Second Prior Year (2016-17)	3,106,889.00	8,692,945.23	N/A	Met
First Prior Year (2017-18)	4,223,740.90	7,101,333.58	N/A	Met
Budget Year (2018-19) (Information only)	3,421,575.93			

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.)	7,722	7,912	7,912
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:

Yes

- a. Enter the name(s) of the SELPA(s):

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

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

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)	105,325,299.13	106,280,887.23	108,952,521.23
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	105,325,299.13	106,280,887.23	108,952,521.23
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,159,758.97	3,188,426.62	3,268,575.64
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)	3,159,758.97	3,188,426.62	3,268,575.64

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,159,758.97	3,188,427.00	3,268,576.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	5,176,247.40	8,148,909.34
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,159,758.97	8,364,674.40	11,417,485.34
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	7.87%	10.48%
District's Reserve Standard (Section 10B, Line 7):	3,159,758.97	3,188,426.62	3,268,575.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(11,586,238.37)			
Budget Year (2018-19)	(12,126,682.65)	540,444.28	4.7%	Met
1st Subsequent Year (2019-20)	(12,692,332.00)	565,649.35	4.7%	Met
2nd Subsequent Year (2020-21)	(13,238,149.00)	545,817.00	4.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	375,000.00			
Budget Year (2018-19)	375,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	375,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	375,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	6	General Fund Unrestricted & Development Fees	Objects 7438,7439	2,696,331
General Obligation Bonds	24	Funds 51, 55, 56, Ad Valorem Property Taxes	Objects 7433, 7434	109,064,254
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Early Retirement Incentive	1	General Fund Unrestricted	Object 39XX	10,000
TOTAL:				111,770,585

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	465,104	478,104	485,105	502,104
General Obligation Bonds	8,017,110	13,345,480	12,915,215	11,310,571
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Early Retirement Incentive				
Total Annual Payments:	8,482,214	13,823,584	13,400,320	11,812,675
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

See attached.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Other

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

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

20,405,505.00
1,105,680.00
19,299,825.00
Actuarial
Jul 01, 2016

Data must be entered.

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1,789,316.00	1,789,316.00	1,789,316.00
278,128.83	278,128.83	278,128.83
396,498.00	508,332.00	641,245.00
41	41	41

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- 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)

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	389.0	399.6	399.6	399.6

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.

District and Certificated Bargaining unit are currently engaged in re-opener negotiations on pay and benefits.

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

424,487

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)

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:

--

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
621,193	587,751	532,393

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

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	312.0	311.4	311.4	311.4

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.

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

177,557

--

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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)

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:

--

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
274,605	231,004	164,109

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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	35.0	36.0	36.0	36.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

57,911

4. 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

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

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

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
14,826	12,689	0

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 19, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

A6 = For retired Certificated employees only, and until just age 65, retirees electing single tier coverage have their premium uncapped and 100% paid by the District.

End of School District Budget Criteria and Standards Review

**SANTA MARIA JOINT UNION HIGH
SANTA BARBARA COUNTY
2018-19 Adopted Budget – Criteria and Standards Additional Explanations**

1A. Calculating the District's ADA Variances

The District uses a pattern of historical grade level to grade level retention in projecting its enrollment, based on data provided by its feeder districts. For the 2017-18 year, there was an unanticipated decline in enrollment, additionally our IT staff has been working to clean up CALPADS enrollment data to be more accurate.

2A. Calculating the District's Enrollment Variances

Reference explanation provided in item 1A above related to attendance projection methods. For the 2016-17 year, it should be noted that even recognizing the decline in enrollment, the District's ADA of 7477 in the original budget, vs 7434 funded (criterion 1A), meets the standard.

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

As noted in the accompanying budget and multi-year narratives, the District is the LCFF revenue increase is due to reaching full implementation of the LCFF funding in FY 2018-19, two years ahead of schedule in addition to augmentation of the COLA to increase it from 2.71% to 3%. The latest version, 19.1a of the FCMAT calculator with currently available assumptions are used in the projection of LCFF revenues.

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

As noted in the accompanying budget narrative, the District is budgeting one-time discretionary funds for capital outlay expenditures in the amount of \$1,310,048 in the FY 18-19 Adopted Budget.

6A. Calculating the District's Change by Major Object Category

Federal Revenues

Federal revenues in the Budget Year are outside the standard due to elimination of unused grant award carryover dollars that are in the prior year.

Year to year changes in Federal revenues are summarized below:

2017-18 Estimated Actuals	\$ 5,050,342
2018-19 Budget Year	
Title I	< 451,629>
Title II	< 35,407>
Title III Immigrant & LEP	< 173,956>
Migrant	< 67,835>
Carl Perkins	< 963>
LEA Medi-Cal Billing	< 200>
Decrease in Federal Revenues for 2018-19	<u>\$ < 729,990></u>

Total Federal Revenues 2018-19 Budget Year \$ 4,320,352

Subsequent years to the budget year, Federal Revenues are projected to remain unchanged.

State Revenues

Year to year changes in State revenues are summarized below:

2017-18 Estimated Actuals \$ 9,180,141

2018-19 Budget Year

Increased 1Xdiscretionary funding \$344 / ADA estimated in
2018-19 \$ 2,560,048

CTEIG grant, adjust earned revenue based on eligible
expenditures

(half of the grant has already been received in cash) <1,610,097>

Removed 17-18 one-time discretionary funding <1,520,656>

Eliminate Prop 39 Clean Energy Jobs Act <446,106>

Eliminate California Career Pathways Trust (CCPT) <114,009>

Revise Lottery funding <67,566>

Revise Ag Incentive to remove supplemental grant that
occurred in

2017-18 <28,548>

Other State Revenue <23,230>

Decrease in State Revenues for 2018-19 \$ <1,250,164>

Total State Revenue 2018-19 Budget Year \$ 7,929,977

In 2019/20 State Revenues **decrease** by \$3,202,726 from 2018/19, as follows:

- One Time Revenues \$2,560,048
- CTEIG Calif. Career Tech Ed grant; the amount of revenue the District can receive is based on qualifying expenditures \$642,678

Local Revenue

In 2019-20 Local Revenues include interest earnings, facility use fees, a transfer of Special Ed appropriations from SELPA, and a variety of reimbursements and fee-for-service programs. Typically, the District adjusts its budget for Local Revenues based on actual receipts and reimbursements.

Books & Supplies, Services & Other Operating

In total, expenditures for Books and Supplies, Services, and Capital Outlay **decrease** by \$1,939,769 from the estimated actuals, as shown in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY					
Remove expenditure items in 2017/18 that are non-recurring for 2018/19:					
Expenditures supported by funding from the 2015-16 Discretionary Block Grant including textbooks, technology, equipment, professional development				\$ 1,106,216	
Expenditures related to carryover of prior year's unused grants and/or ending balances				4,482,817	
Expenditures for specific services, capital outlay purchases, or projects					
RHS Barrier Removal, ADA assessment / ADA improvements				168,688	
RHS Well Pump repairs				32,255	
All Sites Solar Project				114,423	
Bus purchased with 17-18 one-time funds				181,101	
MAA Medi-Cal Administrative Activities				152,726	
Note: although budgeted in 2017/18, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2017/18 year, will be included in the District's 2018/19 1st Interim Revised Budget.					
Subtotal (decrease) removal of non-recurring expenditures				\$ (6,238,226)	
Expenditures in the 2018/19 Adopted Budget					
Increases other than staffing, in support of the 2018-19 LCAP Plan				2,462,244	
Carl Perkins CTE Grant				3,380	
Prop 39 California Clean Energy projects				(379,738)	
Special Education, reduced costs for non-public school student placements (moved to transfer between agencies)				(225,729)	
Special Education, cover ongoing increases in contract services				59,224	
SISC Property & Liability Insurance increased rates				160,313	
Transportation Home to School & Special Education (removed prior year bus purchase)				23,158	
Increases to school site budgets based on ADA				137,508	
E-RATE core switch replacement (see local revenue)				452,852	
Increase IT licensing and maintenance agreements, computer equipment needs				294,950	
Capital Outlay with 18-19 one-time discretionary funds				1,310,048	
All other departmental adjustments				247	
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY				\$ (1,939,769)	

Other Outgo (debt service) and Transfers of Indirect Costs **increased** \$155,190

TOTAL EXPENDITURES HAVE INCREASED BY: **\$ 291,345**

Year to year changes in books & supplies, services and other operating, in years subsequent to the budget year, are summarized in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY				
2018/19 balance				\$ 24,296,596
2019/20				
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant	\$	1,361,433	
	School site allocations based on ADA increase		14,250	
	Elections Expense (occurs every other year in even-numbered years)		(45,000)	
	Actuarial & self insurance study (bi-annual)		(7,500)	
	Adjust projected expenditure in restricted programs subject to available f		(579,993)	
	Eliminate expenditures related to CTEIG		(642,678)	
	Eliminate expenditures related to One Time Block Grant		(1,310,048)	
	Total change from 2018/19 to 2019/20			(1,209,536)
2019/20 balance				23,087,060
2020/21				
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant		523,887	
	School site allocations based on ADA increase		-	
	Elections Expense (occurs every other year in even-numbered years)		45,000	
	Actuarial & self insurance study (bi-annual)		7,500	
	Adjust projected expenditure in restricted programs subject to available f		338,349	
	Total change from 2019/20 to 2020/21			914,736
2020/21 balance				\$ 24,001,796

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

Referencing the discussion about the many one-time funding and associated expenses in the accompanying budget and multi-year narratives, the large deficit spending amount for the first prior year is due to the “spending down” of these 1-time \$. In particular with respect to the funds remaining from the 2016-17 discretionary 1-time funding – which is unrestricted - the 2017-18 year contains \$1.1 million budget for these items. In 2017-18 discretionary 1-time funding is \$1.3 million.

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

An increase in required annual payments occurs in the 1st and 2nd subsequent years and is entirely due to payments required on the District's General Obligation Bonds. The source of repayment for these bonds is ad valorem property taxes levied on properties within the District's enrollment boundaries. These taxes are managed, levied, and collected by the Santa Barbara County Treasurer, who is also responsible for transmitting the required principal and interest payments when they are due.

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42-69310-0000000

July 1 Budget
2018-19 Budget
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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42-69310-0000000

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-7230-0-0000-0000-9110	7230	400.00
Explanation:Revenue was mistakenly coded to an expired resource. It has been subsequently fixed.		
01-7230-0-0000-0000-979Z	7230	0.00
01-7230-0-0000-0000-9740	7230	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-7230-0-0000-0000-9110	01	7230	400.00
01-7230-0-0000-0000-9740	01	7230	0.00
01-7230-0-0000-0000-979Z	01	7230	0.00
Explanation:Revenue was mistakenly coded to an expired resource. It has been subsequently fixed.			

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-7230-0-0000-0000-9110	7230	9110	400.00
--------------------------	------	------	--------

Explanation:Revenue was mistakenly coded to an expired resource. It has been subsequently fixed.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.