

Educating Every Child for Success

REDWOOD CITY SCHOOL DISTRICT

2018/2019
Proposed Budget

Presented on
June 27, 2018

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Redwood City is located in San Mateo County, and is home to approximately 76,000 people. This 150 year-old community is situated 25 miles south of San Francisco, and about 27 miles north of San Jose, roughly between Interstate I-280 and Highway 101. It is approximately 19 square miles in land area with a mean elevation of 15 feet above sea level. With its ideal weather and close proximity to California’s most beautiful beaches and redwood forests, Redwood City is fast becoming a major entertainment destination of the peninsula and beyond, with music, festivals, theater, movies, dance, and crafts, as well as many family activities to enjoy. Redwood City School District is a preK-8 district comprised of 14 elementary schools and 2 middle schools. The district office is located at 750 Bradford Street, Redwood City, CA 94063, (650) 423-2200.

Board of Education

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Superintendent

John R. Baker, Ed.D., Superintendent	jbaker@rcsdk8.net
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Adelante Spanish Immersion (K-6)
3150 Granger Way
Redwood City, CA 94061
Principal: Christine Hiltbrand
Phone: (650) 482-5999
Enrollment: 462

John Gill Elementary (K-5)
555 Avenue del Ora
Redwood City, CA 94062
Principal: Katherine Rivera
Phone: (650) 365-8320
Enrollment: 288

Orion Alternative (K-5)
815 Allerton Street
Redwood City, CA 94063
Principal: Julie Guaspari
Phone: (650) 363-0611
Enrollment: 211

Clifford Elementary (K-8)
225 Clifford Avenue
Redwood City, CA 94062
Principal: Leslie Crane
Phone: (650) 366-8011
Enrollment: 581

Hawes Elementary (PreK-5)
909 Roosevelt Avenue
Redwood City, CA 94061
Principal: Al Rosell
Phone: (650) 366-3122
Enrollment: 298

Roosevelt Elementary (PreK-5)
2223 Vera Avenue
Redwood City, CA 94061
Principal: Rosemary Wood
Phone: (650) 369-5597
Enrollment: 584

Roy Cloud Elementary (K-8)
3790 Red Oak Way
Redwood City, CA 94061
Principal: Diane Prystas
Phone: (650) 369-2264
Enrollment: 718

Hoover Elementary (PreK-8)
701 Charter Street
Redwood City, CA 94063
Principal: Ramiro Carranza
Phone: (650) 366-8415
Enrollment: 692

Selby Lane Elementary (PreK-8)
170 Selby Lane
Atherton, CA 94027
Principal: Warren Sedar
Phone: (650) 368-3996
Enrollment: 729

Fair Oaks Elementary (PreK-5)
2950 Fair Oaks Avenue
Redwood City, CA 94063
Principal: Julie Thompson
Phone: (650) 368-3953
Enrollment: 221

John F. Kennedy Middle School (6-8)
2521 Goodwin Avenue
Redwood City, CA 94061
Principal: Sabrina Adler
Phone: (650) 365-4611
Enrollment: 704

Taft Elementary (PreK-5)
903 10th Avenue
Redwood City, CA 94063
Principal: Anna Herrera
Phone: (650) 369-2589
Enrollment: 329

Henry Ford Elementary (K-8)
2498 Massachusetts Avenue
Redwood City, CA 94061
Principal: Lynne Griffiths
Phone: (650) 368-2981
Enrollment: 376

McKinley Institute of Tech (6-8)
400 Duane Street
Redwood City, CA 94062
Principal: Nikolaos Fanourgiakis
Phone: (650) 366-3827
Enrollment: 408

Garfield Elementary (PreK-8)
3600 Middlefield Road
Menlo Park, CA 94025
Principal: Michelle Griffith
Phone: (650) 369-3759
Enrollment: 569

North Star Academy (3-8)
400 Duane Street
Redwood City, CA 94062
Principal: Sara Shackel
Phone: (650) 482-5973
Enrollment: 536

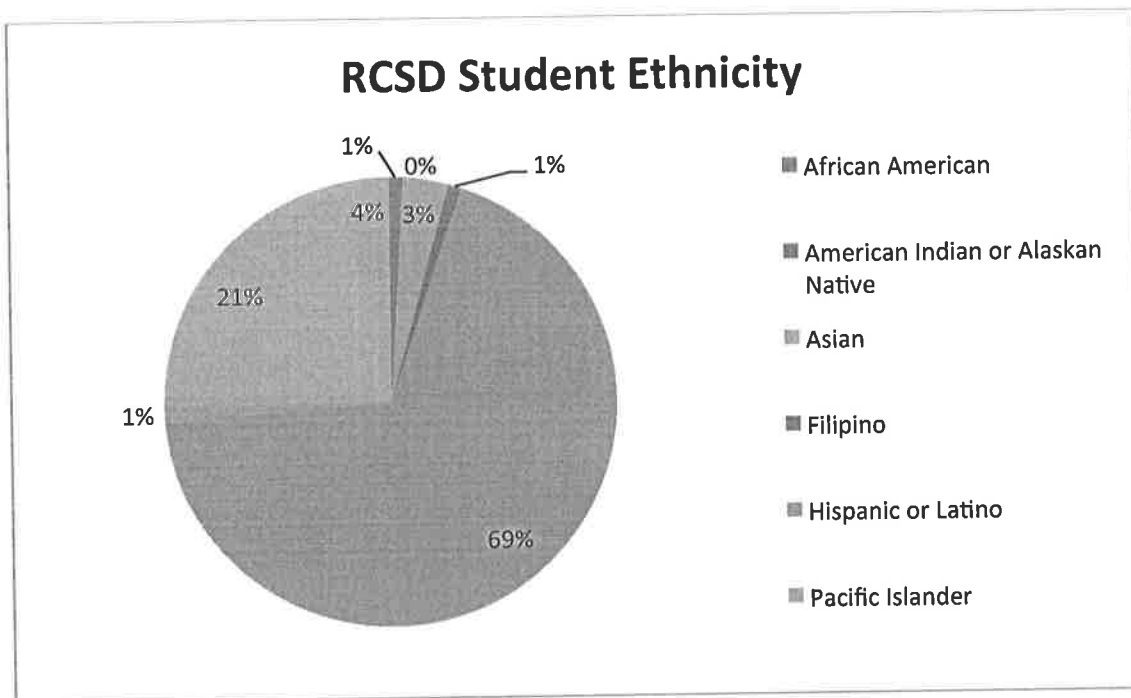
Enrollment based on
2017/18 CalPads

DEMOGRAPHICS

2017-18 RCSD Student Ethnicity (7720 total students)

African American	0.9%
American Indian or Alaskan Native	0.1%
Asian	3.3%
Filipino	0.9%
Hispanic or Latino	68.6%
Pacific Islander	1.2%
White	21.5%
Two or More Races	3.6%
Not Reported	0.0%

Based on 2017-18 Data



Mission

Educating every child for success.

Beliefs

Children learn and succeed ...

- ... in a safe environment with challenging and enriching instruction.
- ... when all students and staff are held to high expectations.
- ... when each of us supports their intellectual, physical, social and emotional development.
- ... when they have caring adults in their lives.
- ... in a community that respects diverse backgrounds and treats everyone equitably.
- ... when their ideas and involvement are encouraged and respected.
- ... when families actively support their learning.
- ... when we work in partnership with families and community.
- ... when all employees are highly qualified, valued and respected.
- ... when each of us acts on the conviction that every child can and will learn.

Long Range Goals

1. Ensure that all students are prepared to be successful in high school and beyond.
2. Ensure a safe, healthy and respectful environment for students, staff and community.
3. Ensure that all schools are places where children grow intellectually, socially, physically, and emotionally.
4. Work with our community to engage, support and take collective responsibility for our children and our schools.

Executive Summary

The Redwood City School District has lost 17% of its enrollment over the last six years and faces a pending budget shortfall that could lead to insolvency if measures are not taken. The decline in district enrollment is primarily attributable to the large numbers of students now attending one of the three charter schools (combined 2017-18 enrollment = 1083) and to a lesser extent due to families leaving the high cost Redwood City housing market. Further declines in enrollment are projected over the next three years although at a slower rate as the charters will have met their grade level expansion targets. Under the LCFF state funding formula, the district's general fund revenue is directly tied to its enrollment. However, the district's expenditures have not declined in tandem with its declining revenue. There are also other factors adding pressure to the budget including rising special education costs, rising workers compensation rates, salary increases, and increased mandated contributions to employee pension plans. At the recent May 30, 2018 budget study session the Board directed staff to prepare a multiyear budget that will call for \$8 million of budget reductions over a two year period (2019-20, 2020-21) coupled with the transfer of one-time RDA funds into the general fund to provide the district the necessary time to plan and implement the reductions. At the June 13 Budget Public Hearing a slightly modified plan was presented that would maintain the \$4 million reduction in 2019-20, but reduce the 2020-21 reduction to \$2 million and have the district address the remaining \$3 million structural deficit in 2021-22. These sequenced budget reductions will stabilize the district financially, however, they will be deep and felt by all. The broad inclusive process of district and community input planned for this Fall will provide the opportunity to examine current delivery systems and services leading to an updated vision of how the Redwood City School District can best serve its community. The specific reductions for 2019-20 will be identified through this inclusive process this Fall and be incorporated into the First Interim budget that will be brought to the Board in December for action.

Local Control Funding Formula (LCFF)

2018-19 will be the sixth year of the Local Control Funding Formula, passed by the Legislature and signed into law by Governor Jerry Brown in 2013. The LCFF changed the way money is allocated to California public K-14 schools, giving greater weight to schools and districts that serve high numbers of students in poverty, English language learners and foster students. Approximately 90% of school districts statewide are funded under the LCFF model.

Before the LCFF was passed into law, school districts received a base grant, known as the revenue limit, plus many smaller funds called "categorical funds" that could only be spent for specified purposes. Under the LCFF, school districts receive a base grant, plus a supplemental grant for students who are from low income families, English language learners or foster children; and a concentration grant for schools where more than 55 percent of the students are from low income families, English language learners or foster children. Essentially, the LCFF reorganizes the sources of funds, and requires districts to account for how it spends its supplemental and concentration grants.

The LCFF base grant that districts receive is made up of the combination of local property tax and additional state aid to bring the district up to the level of funding per student prescribed in the LCFF formula. In the case of the Redwood City School District, the local property tax that it receives is less than its funding level under the LCFF funding model. The LCFF funding model does not have any adjustments for high cost areas within the state such as what exists today in San Mateo County.

The majority of school districts in San Mateo County are now community funded districts (basic aid) due to the combination of high assessed valuations of properties within their boundaries and lower density of student generation. Since the local property tax a school district receives is independent of its enrollment, it can exceed the LCFF funding formula in school districts when there is both high property assessed valuation and low to moderate student generation within its boundaries. Because property tax cannot be taken away by the state, these districts are able to retain the excess funds. Approximately 10% of school districts statewide are community funded, however they are concentrated in Marin, San Mateo, and Santa Clara counties and in coastal areas in Southern California.

In the case of the Redwood City School District the enrollment in the local K-8 charters would need to be included in a future calculation of whether the local property tax would exceed the LCFF funding formula.

Below is a chart listing revenues per student within San Mateo County using 2016-17 data from the California Department of Education website.

Revenues per Student (2016-17 data)					
	LCFF	Federal	Other State	Local	Total
Millbrae	\$8,335	\$287	\$831	\$492	\$9,945
Pacifica	\$8,343	\$253	\$872	\$744	\$10,212
Burlingame	\$8,098	\$262	\$765	\$1,523	\$10,648
Belmont-Redwood Shores	\$7,942	\$233	\$838	\$1,677	\$10,690
San Bruno**	\$8,704	\$480	\$991	\$846	\$11,021
Jefferson Elementary	\$9,577	\$456	\$1,020	\$215	\$11,268
San Mateo-Foster City*	\$8,740	\$317	\$924	\$1,377	\$11,358
Cabrillo Unified	\$8,975	\$416	\$940	\$1,057	\$11,388
San Carlos	\$8,136	\$231	\$1,161	\$2,179	\$11,707
South San Francisco Unified*	\$10,268	\$517	\$911	\$396	\$12,092
Redwood City	\$10,259	\$670	\$965	\$974	\$12,868
Bayshore	\$9,847	\$1,052	\$803	\$1,284	\$12,986
Jefferson Union High**	\$10,382	\$390	\$1,072	\$1,617	\$13,461
Menlo Park*	\$10,544	\$245	\$978	\$4,110	\$15,877
Ravenswood	\$11,187	\$981	\$1,419	\$2,815	\$16,402
Brisbane*	\$12,061	\$350	\$947	\$3,236	\$16,594
San Mateo Union High*	\$15,744	\$312	\$1,183	\$783	\$18,022
Sequoia Union High*	\$15,021	\$425	\$798	\$1,780	\$18,024
Hillsborough*	\$13,477	\$200	\$1,299	\$4,452	\$19,428
Las Lomitas*	\$13,682	\$215	\$1,134	\$4,481	\$19,512
La Honda- Pescadero*	\$13,625	\$2,920	\$1,550	\$1,541	\$19,636
Portola Valley*	\$18,411	\$230	\$1,064	\$4,128	\$23,833
Woodside*	\$17,676	\$209	\$1,164	\$7,618	\$26,667
Statewide Avg (Elementary Districts)	\$9,204	\$590	\$1,042	\$862	\$11,698
Statewide Avg (All districts)	\$9,615	\$687	\$1,340	\$692	\$12,334
* Basic Aid funded (on-going or beginning 2016-17)					
** Basic Aid funded (beginning 2017-18)					

The LCFF column lists revenue from either the LCFF formula or from property tax if the district is community funded (basic aid). Supplemental and concentration funds are included in the LCFF column, which explains much of the variance in LCFF districts. Basic aid districts do not receive these funds and their revenue variance is tied to their property tax revenue per student. Federal and Other State revenues are targeted represent targeted funds for certain categories of students or represent general distributions of lottery or mandated cost funds. Of particular note is the wide variance in Local Revenue. This column includes parcel tax revenue, lease income, grants, foundations, and distributions of certain

former RDA funds (previous negotiated settlements). There are large differences between school districts in the revenue they can raise locally. According to this chart, Redwood City Elementary and Menlo Park Elementary have close to the same revenue per student under LCFF even though Menlo Park is community funded (basic aid). The difference between the two school districts lies in the amount of local revenue each raises. Another factor to keep in mind regarding the contrast between a LCFF district and a community-funded district is the impact of growing or declining enrollment. A LCFF district benefits by growing enrollment and is negatively impacted by declining enrollment. In a community funded district this is reversed.

While the chart shows that Redwood City Elementary falls in the middle of San Mateo County school districts in terms of revenue, the chart does skew RCSD's position somewhat. This is because under the LCFF formula, a district is funded by the larger of its previous year's ADA (average daily attendance) or its current year's ADA. In the case of Redwood City Elementary its 2015-16 ADA was 8074 and its 2016-17 ADA was 7633. Thus, the revenue the State uses for Redwood City Elementary is based on 2015-16 ADA while the divisor to calculate revenue per student uses the 2016-17 ADA. In a year when RCSD enrollment does not decline, its revenue per student position relative to other districts will be lower.

Redevelopment Agency Funds

Redevelopment agencies were established across the state in the 1980's as a means to reduce blight in urban areas and over 400 were formed throughout the state. Much of downtown Redwood City was incorporated into a redevelopment agency. Redevelopment agencies used the property tax revenue generated within their boundaries for capital improvement projects. This diversion of property tax reduced funding that would otherwise have gone to schools. For many years the State of California backfilled the loss of school property tax funding for LCFF school districts like Redwood City, but given the finite limitations of the State of California's revenue sources, backfilling the loss of property tax was done with dollars that could have otherwise been used to augment school funding. RDAs did negotiate agreements with school districts and modest amounts of property tax were passed through, but could only be used for capital projects.

In 2012 during the financial crisis, the decision was made to eliminate the RDAs statewide. This initiated a slow winding down process as they all were indebted through borrowing against future property tax receipts. While the former RDAs still have long-term obligations that are being paid down, an increasing amount of their property tax revenue is now being distributed to local governmental agencies due to growing property tax revenue and no new financial activities that would create additional debt. In the case of the Redwood City School District the majority of these funds is built into the district LCFF funding calculation and serves to reduce the amount of state aid to which the district is entitled. However, beginning in 2012 a smaller amount of on-going funds (negotiated agreements) is placed yearly into the restricted general fund as local revenue. The district has been moving these funds into the Capital Facilities Fund (per past practice) where a balance of \$8.6 million has been built up. The amount of annual RDA funds Redwood City School District receives has been rising and is projected to reach \$2.4 million in 2018-19. These funds come to the district as a restricted general fund resource (Local Revenue – Resource 9010) similar to the parcel tax proceeds, grants, donations, and lease revenue. These funds will continue to come to the district until 2032 at which time the Redwood City RDA will have paid off all of its long-term obligations. If the district is still under the LCFF revenue calculation at that time, the funds will be diverted to offset state aid and be unavailable to the district.

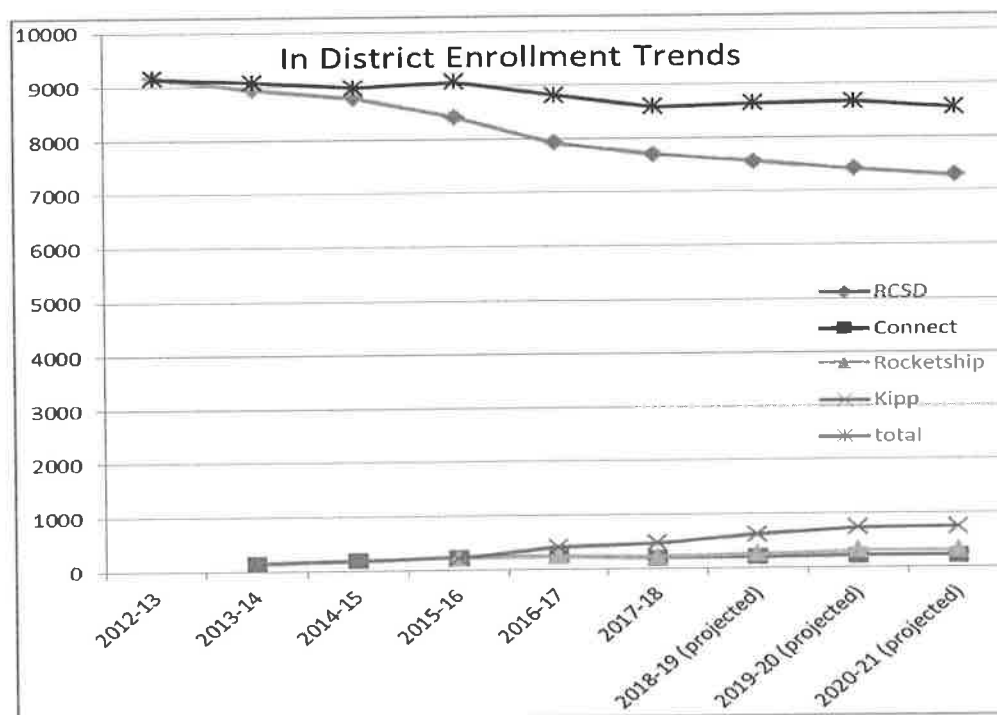
The utilization of the one-time RDA funds in Fund 25 and the on-going new revenue that comes into the general fund will become a key component of the budget plan to achieve financial stability.

District Enrollment Trends

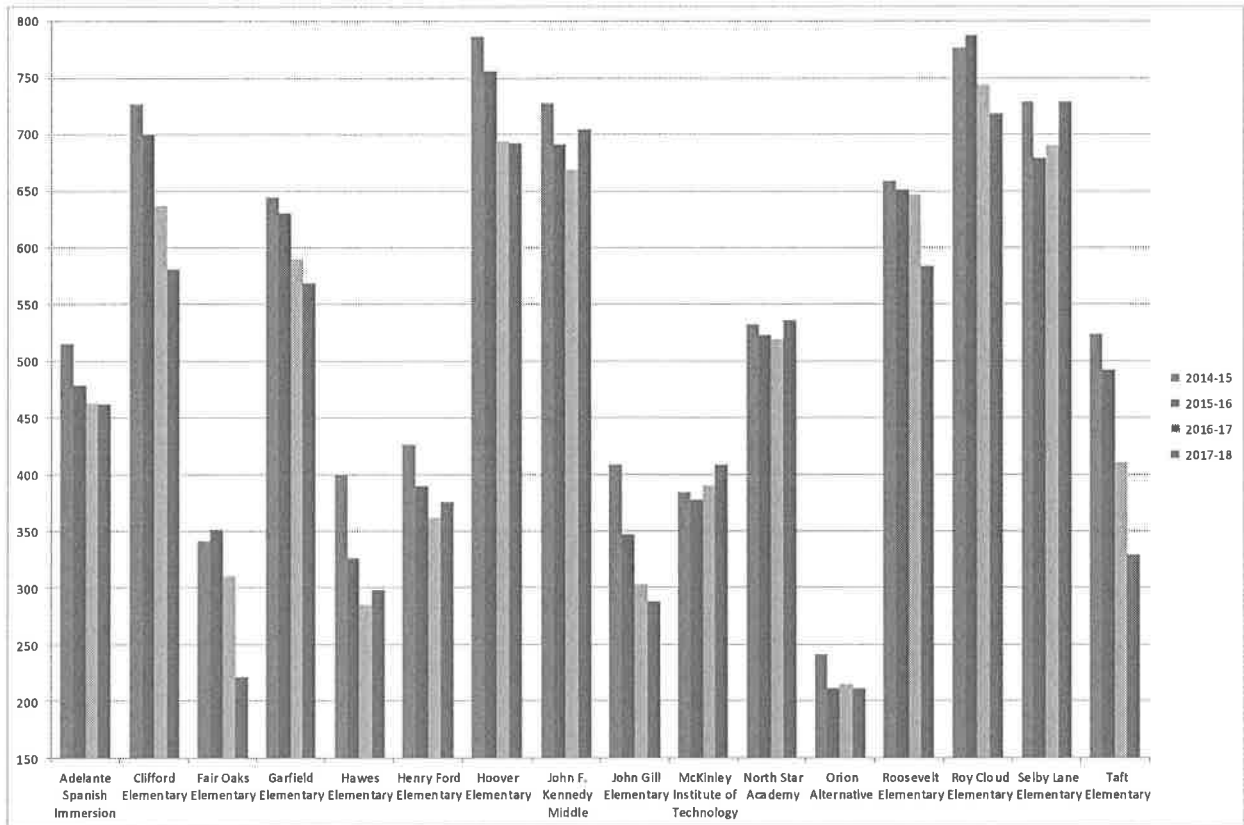
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (projected)	2019-20 (projected)	2020-21 (projected)
District enrollment	9116	8961	8848	8414	7954	7720	7527	7358	7236
Change from prior year		-155	-113	-434	-460	-234	-193	-169	-122

The enrollment in RCSD schools has dropped by 17 % from 2012-13 through 2018-19 projections. The biggest single factor has been the loss of enrollment to the three charters (Connect, Rocketship, and KIPP) that have opened in the district and have a current combined 2017-18 enrollment of 1083 students (913 in-district, 170 out of district). A second factor that has contributed to the decline in enrollment has been the rapidly rising cost of living and housing in the Redwood City area.

The chart below tracks enrollment over the last six years and it projects forward to 2020-21 assuming a continued, but slower paced, declining enrollment trend. It also factors out students in the three charters that live out of district. As can be clearly seen when comparing total enrollment (which includes charters) to RCSD enrollment, the decline in enrollment due to “gentrification” is modest as compared with the loss to charters. Since the charters are close to their expansion targets in terms of their grade levels being served, the pace of declining enrollment should begin to slow down in the next several years and will be reflective primarily of continued gentrification pressures. This could change, however, if one or more of the charters are able to further expand enrollment laterally at the grade levels already being served. While many new housing units have been constructed in downtown Redwood City, their impact on the RCSD in terms of generating new students is not on the immediate horizon.



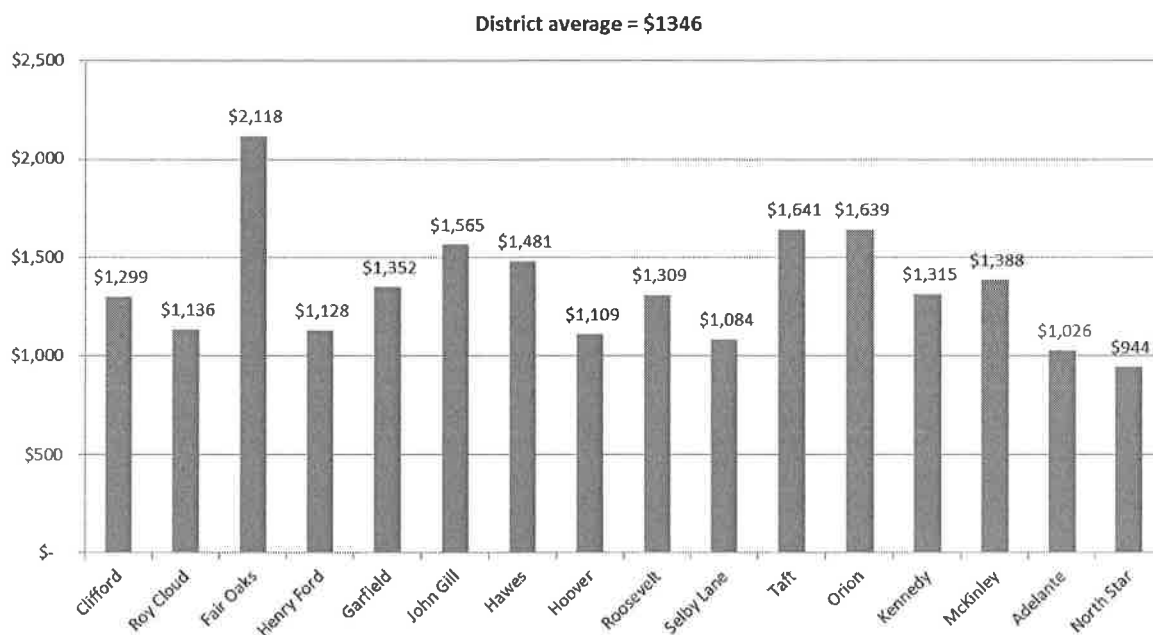
The decline in enrollment has not been uniform throughout the district. Fair Oaks, Taft, Hawes, and John Gill have seen a 25% or more decline in the last four years. These four schools along with Orion are significantly more costly to operate than larger schools due to their small size.



The district needs to take steps to align itself financially and in its infrastructure (staffing, schools, D.O.) to the fact that it is no longer a district of 9000 students and for the foreseeable future will be a district with an enrollment in the 7200-7500 range assuming no lateral expansion of the charters (i.e. adding additional classes at grade levels they already serve). It cannot sustain all services and sites it currently maintains.

Schools regardless of size have similar non-classroom expenses (administration, office support, custodians, etc.) On a per student basis these costs vary significantly site to site with school size being the major factor. A secondary factor is that certain staffing allocations at sites are based on historical enrollment and have not been updated with changing enrollment. The graph that follows shows 2017-18 unrestricted costs per school on a per student basis excluding classroom teachers. (Teacher staffing is more closely aligned with enrollment). The graph also excludes special education expenditures, site custodial costs (currently charged to the district office location) parent, parcel tax, and donor contributions. The high cost of maintaining small sites is readily apparent and, if site custodian costs were to be factored in, it would likely further extenuate the cost differences between sites.

Unrestricted non-classroom cost per site / enrollment



Other Factors Negatively Impacting the General Fund Budget

Workers Compensation Costs

For the 2018-19 fiscal year the Workers Compensation rate for the Redwood City School District will increase to 4.0% of payroll. This is a 0.8% increase from the current year and will be significantly higher than the county average for school districts of 2.6%. The 0.8% increase of workers compensation costs will add \$435,000 in new unanticipated expenditures to the 2018-19 budget and likely beyond. Rates are set by experience factors that include new claims and the ongoing cost of existing claims. A review and careful monitoring of workers compensation claims and safe work practices is warranted.

Employee Pension Costs

All California school districts have had to absorb large increases in the contribution rates to employee pension plans. Certificated personnel (teachers and most administrators) belong to STRS while classified employees belong to PERS. Rates for both groups have gone up by almost 10% in the last four years and will continue to climb. Much of the yearly increases in LCFF funding for schools goes to pay for these rising employer contributions.

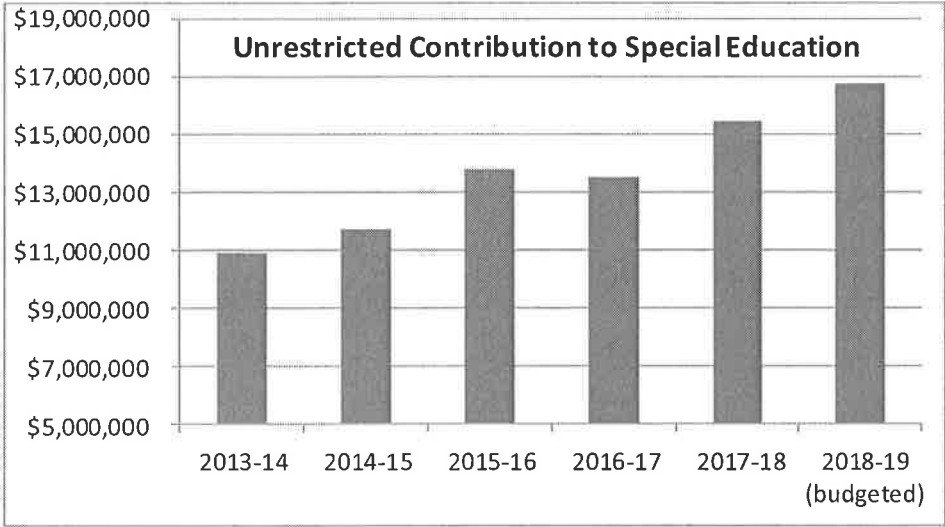
Employer Contribution Rates								
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
PERS	11.77%	11.85%	13.05%	15.53%	18.06%	20.80%	23.50%	24.60%
STRS	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	19.10%

A 1% increase for certificated personnel (STRS) costs \$385,000; a 1% increase for classified personnel (PERS) costs \$170,000. The cost to the district to pay for the increased costs of STRS and PERS from 2017-18 to 2018-19 is \$1.7 million.

General Fund Contribution to Pension Plans							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (projected)	2020-21 (projected)
STRS	\$5,269,206	\$6,623,381	\$7,039,453	\$7,503,775	\$8,404,305	\$9,743,332	\$10,259,663
PERS	\$1,621,559	\$1,803,910	\$2,184,490	\$2,707,131	\$3,108,599	\$3,694,362	\$4,236,528
Total Contribution	\$6,890,765	\$8,427,291	\$9,223,943	\$10,210,906	\$11,512,904	\$13,437,694	\$14,496,191

Since payroll costs typically comprise over 80% of a school district budget, absorbing these yearly increases will use up most of the cost of living increases provided through LCFF. These costs are compounded by the yearly increases in health benefits that are rising on average 5%-6% a year. There is very little the district can do regarding the rising pension obligations except acknowledge the additional pressures on the budget they create that may on their own lead to cuts and limitations on future cost of living adjustments. The STRS and PERS projections for 2019-20 and 2020-21 do not include the budget reductions the district will be implementing in those years as the specific reductions have yet to be defined.

Rising Special Education Costs



Factors contributing to the increase of the unrestricted contribution to special education include: (1) declining enrollment (special education funding is based on regular district ADA, thus, district special education revenues have declined in the last three years), (2) the increase in more costly contracted services due to the difficulty in hiring qualified teachers, and (3) the increase in the number of one on one instructional aides required through the I.E.P. process.

While the district has experienced a significant decline in enrollment over the last six years, its count of students identified for special education services has not declined. For 2017-18 the district has identified 15% of its students for special education services (1159/7737). This is above the norm. A review of KIPP and Rocketship special education data posted on the CDE website indicates that they do serve a representative number of special education students (approximately 10%), thus, the movement of students to charters does not account for the high rate of identification in RCSD.

A Continuation of Current Expenditure Levels will Lead to Insolvency

District unrestricted general purpose revenue (excludes restricted, special purpose governmental funds and local revenue such as parcel taxes, grants, lease income, foundations, and donations) is projected to remain flat in future years. Projected increases in yearly LCFF per student funding will be offset by district declining enrollment. Expenditures will continue to rise assuming staffing levels remain constant and other on-going costs such as health and pension obligations continue to rise as per their current trends. The chart below lists unrestricted revenues and expenditures for the last three years and projects forward three years into the future. Unless action is taken to reduce expenditures and make use of one time former RDA funds to buy the district time as it undertakes a downsizing process, the general fund will not meet its mandated 3% reserve in 2018-19 and will go negative in 2019-20.

	Total Unrestricted Revenue	Total Unrestricted Expenditures	Difference	Ending Unrestricted Fund Balance
2015-16	\$ 79,827,501	\$ 74,821,373	\$ 5,006,128	\$ 9,897,921
2016-17	\$ 78,460,016	\$ 77,927,460	\$ 532,556	\$ 10,430,477
2017-18 (estimated actuals)	\$ 75,236,224	\$ 79,301,523	\$ (4,065,299)	\$ 6,365,178
2018-19 (projected w/o RDA)	\$ 74,785,506	\$ 78,242,591	\$ (3,457,085)	\$ 2,908,093
2019-20 (projected w/o RDA; no reductions)	\$ 71,893,825	\$ 81,587,726	\$ (9,693,901)	\$ (6,785,808)
2020-21 (projected w/o RDA; no reductions)	\$ 72,382,818	\$ 83,968,749	\$ (11,585,931)	\$ (18,371,739)

Assumptions

- Budget amounts have been updated to align with 2018-19 proposed budget and multiyear.
- District reduces ongoing expenditures by \$1.6 million beginning 2018-19. No further reductions in out years. Teacher staffing levels remain at current levels.
- Workers compensation rate goes to 4% beginning 2018-19. Special education contribution continues to rise as per recent annual trends
- District enrollment will continue to decline per the following projections:
2018-19 – 7527, 2019-20 – 7358, 2020-21 -- 7236
- Staff negotiated cost of living increases are built into 2018-19 (3.5%) and 2019-20 (3.5%). No increase is assumed for 2020-21.
- No transfer of existing RDA funds (\$8.6 million) from Capital Facilities into the unrestricted general fund. The estimated \$2.4 million of new yearly RDA funds is not built into the projections and is assumed that it will continue to be placed in the Capital Facilities Fund.

Multiyear Budget Planning to Bring the District into Balance

At the May 30, 2018 study session on budget, the Board reviewed three options that consisted of a combination of budget reductions and the use of one-time RDA funds to financially stabilize the district by the end of the 2020-21 school year. The Board gave staff direction to proceed with Scenario 2 in which \$4 million of reductions will be made in 2019-20 and an additional \$4 million of reductions will be made in 2020-21 in conjunction with the drawing down of the one-time RDA funds over three years. The district will be able to use the 2018-19 school year to plan and prepare for the necessary phased in budget reductions. In this budget plan, the on-going new RDA funds (approximately \$2.4 million) will remain in the general fund and be used as unrestricted revenue beginning in 2018-19.

The budget projections used in the May 30 study session were based the second interim budget and multiyear, which was built upon the Governor’s January budget proposal. The proposed 2018-19 budget and multiyear projection is built upon the Governor’s May Revise (which increased one time funds for school districts) and the 2017-18 estimated actuals. Effort was made in the 2017-18 estimated actuals to include updates of additional post second interim expenditures and to include greater recapture of unspent unrestricted funds in the budget. This should bring the estimated actuals much closer to the final unaudited 2017-18 revenues and expenditures that will be brought to the Board in September. The effect of the improved May Revise has improved the projected 2018-19 ending balance by \$2.4 million. However, the majority of these new funds are not on-going and are not part of LCFF. It does mean that the district will be able to start off with a higher reserve as it begins its consolidation process than was forecasted on May 30. The multiyear maintains a projection for a \$4 million reduction in 2019-20, but reduces the 2020-21 budget reduction to \$2 million. The budget will utilize \$3 million in one-

time RDA funds (Fund 25) in 2019-20 and an additional \$3 million of these funds in 2020-21. The budget also assumes the use of the ongoing RDA funds (\$2.4 million annually) in the general fund beginning in 2018-19.

According to the multiyear projection the district will still have a structural deficit going into the 2021-22 year of approximately \$3 million. However, it will still have \$2.6 million of RDA funds remaining in Fund 25 and it should be ending the 2020-21 year with close to a 6% reserve. The district will have options at that point as to how it should best proceed.

Review of Updated Plan for Fiscal Stability through Budget Reductions and the Utilization of One-Time and On-going RDA Funds

Scenario 2 (updated)							
	Beginning Unrestricted Balance	On-going RDA funds	Total Unrestricted Revenue	Transfer of RDA funds from Fund 25	Unrestricted General Fund budget reduction	Total Unrestricted Expenditures	Ending Unrestricted Fund Balance
2017-18 (estimated)	\$ 10,430,477		\$ 75,236,224			\$ (79,301,523)	\$ 6,365,178
2018-19 (proposed)	\$ 6,365,178	\$ 2,400,000	\$ 74,785,506			\$ (78,242,591)	\$ 5,308,093
2019-20 (projected)	\$ 5,308,093	\$ 2,400,000	\$ 77,293,825	\$ 3,000,000	\$ 4,000,000	\$ (77,587,726)	\$ 5,014,192
2020-21 (projected)	\$ 5,014,192	\$ 2,400,000	\$ 77,782,818	\$ 3,000,000	\$ 2,000,000	\$ (77,968,749)	\$ 4,828,261

- Beginning in 2018-19 the on-going RDA funds will remain in the general fund and be transferred into unrestricted funds
- \$3 million of one time funds RDA funds (Fund 25) will be utilized in 2019-20 and an additional \$3 million will be used in 2020-21. This will leave a \$2.6 million balance available in 2021-22.
- The district will make \$4 million of budget reductions in 2019-20 and an additional \$2 million in 2020-21 (This represents a reduction in budget cuts in 2020-21 from the May 30 presentation)
- The district will still have a \$3 million structural deficit going into 2021-22; however, its remaining one time RDA funds (\$2.6 million) will be available
- The negotiated salary increases (3.5% - 2018-19, 3.5% - 2019-20) are built into the budget projections, however, the budget forecast has not built any additional increase into the 2020-21 budget. A negotiated salary increase for 2020-21 will impact the projected ending balance

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2018-19 Proposed General Fund Budget

Multiyear Projection (unrestricted)

Description	Object Codes	2017-18 Estimated Actuals	2018-19 Proposed Budget	2019-20	2020-21
Revenues and Other Financing Sources:					
LCFF/Revenue Limit: Base	8010-8099	\$62,620,047	\$63,930,824	\$63,997,212	\$64,414,191
LCFF/Revenue Limit Supp/Conc	8010-8099	8,997,706	8,169,070	7,726,348	7,760,544
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	2,551,324	3,931,734	1,416,387	1,454,205
Other Local Revenues	8600-8799	1,067,147	1,153,878	1,153,878	1,153,878
Other Financing Sources	8900-8999	(18,046,437)	(16,765,903)	(16,776,388)	(17,388,121)
Transfer In from Fund 25 (one time RDA funds)		-	-	3,000,000	3,000,000
Total Revenues and Other Financing Sources		57,189,787	60,419,603	60,517,437	60,394,697
Expenditures and Other Financing uses:					
Certificated Salaries	1000-1999				
a. Base Salaries		30,164,537	30,940,323	30,940,323	32,503,583
b. Projected Step and Column Adjustment		-	-	464,105	487,554
c. Cost of Living Adjustment		-	-	1,099,155	-
d. Other Adjustments/ Reduction Due to Reduction in Enrollment		-	-	-	-
e. Total Certificated Salaries		30,164,537	30,940,323	32,503,583	32,991,137
Classified Salaries	2000-2999				
a. Base Salaries		9,324,601	9,295,329	9,295,329	9,764,975
b. Projected Step and Column Adjustment		-	-	139,430	146,475
c. Cost of Living Adjustment		-	-	330,217	-
d. Other Adjustments		-	-	-	-
e. Total Classified Salaries		9,324,601	9,295,329	9,764,975	9,911,450
Employee Benefits					
a. STRS	3100	4,152,254	4,883,634	5,892,900	6,301,307
b. PERS	3200	1,485,445	1,719,157	2,031,115	2,329,191
c. FICA and Medicare	3300	1,238,930	1,248,306	1,218,323	1,236,597
d. Health and Welfare	3400	4,718,398	4,781,374	4,948,722	5,121,927
e. Unemployment	3500	29,748	30,120	31,134	31,451
f. Worker Comp	3600	1,283,798	1,610,940	1,693,786	1,719,192
g. Retiree Benefits	3700	976,148	976,148	976,148	976,148
h. Cost of Living Adjustments		-	-	-	-
i. Other Benefits	3900	422,500	475,500	475,500	475,500
j. Total Benefits		14,307,221	15,725,179	17,267,627	18,191,314
Books and Supplies	4000-4999	2,874,022	1,088,021	1,088,021	1,088,021
Services and Other Operating Expenditures	5000-5999	5,420,624	5,247,617	5,453,879	5,665,453
Capital Outlay	6000-6999	25,367	19,500	19,500	19,500
Other outgo	7100-7299, 7400-7499	310,930	318,393	318,393	318,393
Indirect costs	7300	(1,619,182)	(1,604,640)	(1,604,640)	(1,604,640)
Other Financing Uses	7600-7699	446,966	446,966	-	-
Budget Cuts (2019-20)		-	-	(4,000,000)	(4,000,000)
Budget Cuts (2020-21)		-	-	-	(2,000,000)
Other Adjustments		-	-	-	-
Total Expenditures and Financing Uses		61,255,086	61,476,688	60,811,338	60,580,628
Net Increase (Decrease) in Fund Balance		(4,065,299)	(\$1,057,085)	(\$293,901)	(\$185,931)
Fund Balance					
Net Beginning Balance		10,430,477	6,365,178	5,308,093	5,014,192
Adjustment to Beginning Balance		-	-	-	-
e. Total Components of Ending Fund Balance		6,365,178	5,308,093	5,014,192	4,828,261
Available Reserves					
General Fund:					
Revolving Cash/Stores		80,000	80,000	80,000	80,000
Legally Restricted/Carryover		-	-	-	-
Assigned for Food Service Audit Finding Payback to F13		446,966	-	-	-
Assigned for Future Textbook Adoption		-	-	-	-
Assigned for Substitute Sick Leave Allocation		-	32,400	32,400	32,400
Assigned for Health Care Reform Implementation		-	250,000	250,000	250,000
Designated for Economic Uncertainties	9770	3,076,249	3,012,290	2,945,499	2,953,502
Assigned for Board Mandated Reserve	9790	2,761,963	1,933,403	1,706,293	1,512,359
Undesignated/ Unappropriated Amount	9790	-	0	0	0
Total Available		6,365,178	5,308,093	5,014,192	\$4,828,261

Multi-year Projection (restricted)

			2017-18	2018-19	2019-20	2020-21
Description		Object Codes	Estimated Actuals	Proposed Budget		
A Revenues and Other Financing Sources:						
1	LCFF/Revenue Limit:	8010-8099	\$4,125,437	\$4,230,621	\$4,230,621	\$4,230,621
	LCFF/Revenue Limit Supp/Conc	8010-8099	-	-	-	-
2	Federal Revenues	8100-8299	5,480,044	4,113,706	4,113,706	4,113,706
3	Other State Revenues	8300-8599	6,402,346	4,373,158	4,308,480	4,401,112
4	Other Local Revenues	8600-8799	8,285,379	7,735,882	7,735,882	7,735,882
5	Other Financing Sources	8900-8999	18,046,437	16,765,903	16,776,388	17,388,121
6	Total Revenues and Other Financing Sources		42,339,643	37,219,270	37,165,077	37,869,442
B Expenditures and Other Financing uses:						
1	Certificated Salaries	1000-1999				
	a. Base Salaries		8,273,907	8,176,141	8,176,141	8,589,241
	b. Projected Step and Column Adjustment		-	-	122,642	128,839
	c. Cost of Living Adjustment		-	-	290,457	-
	d. Other Adjustments/ Reduction Due to Reduction in Enrollment		-	-	-	-
	e. Total Certificated Salaries		8,273,907	8,176,141	8,589,241	8,718,079
2	Classified Salaries	2000-2999				
	a. Base Salaries		7,574,578	7,611,795	7,611,795	7,996,381
	b. Projected Step and Column Adjustment		-	-	114,177	119,946
	c. Cost of Living Adjustment		-	-	270,409	-
	d. Other Adjustments		-	-	-	-
	e. Total Classified Salaries		7,574,578	7,611,795	7,996,381	8,116,327
3	Employee Benefits:					
	a. STRS	3100	3,351,521	3,520,671	3,850,432	3,958,356
	b. PERS	3200	1,221,686	1,389,443	1,663,247	1,907,337
	c. FICA and Medicare	3300	754,388	741,373	736,267	747,311
	d. Health and Welfare	3400	2,102,060	2,275,515	2,355,158	2,437,589
	e. Unemployment	3500	7,945	7,901	8,293	8,417
	f. Worker Comp	3600	514,352	648,108	664,586	674,555
	g. Retiree Benefits	3700	-	-	-	-
	h. PERS Reduction	3800	-	-	-	-
	i. Other Benefits	3900	256,000	257,000	257,000	257,000
	j. Total Benefits		8,207,952	8,840,011	9,534,983	9,990,564
4	Books and Supplies	4000-4999	4,015,488	1,191,284	1,398,169	1,398,169
5	Services and Other Operating Expenditures	5000-5999	11,332,262	9,634,963	8,108,122	7,901,237
6	Capital Outlay	6000-6999	122,190	1,733,726	-	-
		7100-7299				
7	Other outgo	7400-7499	607,076	607,076	607,076	607,076
8	Indirect costs	7300	1,153,086	1,137,990	1,137,990	1,137,990
9	Other Financing Uses	7600-7699	-	-	-	-
10	Other Adjustments		-	-	-	-
11	Total Expenditures and Financing Uses		41,286,539	38,932,986	37,371,962	37,869,442
C Net Increase (Decrease) in Fund Balance			\$1,053,104	(1,713,717)	(\$206,885)	(\$0)
D Fund Balance						
1	Net Beginning Balance		867,498	1,920,602	206,885	0
	Adjustment to Beginning Balance		0	-	-	-
	e. Total Components of Ending Fund Balance		1,920,602	206,885	0	0
E Available Reserves						
General Fund:						
	a. Revolving Cash/Stores		-	-	-	-
	b. Legally Restricted/Carryover		1,920,602	206,885	-	-
	c. Designated for Economic Uncertainties	9770	-	-	-	-
	d. Undesignated/ Unappropriated Amount	9790	-	-	-	-
	Total Available		\$1,920,602	\$206,885	\$0	\$0

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Multi-year Projection (combined Unrestricted and Restricted)

	Description	Object Codes	2017-18 Estimated Actuals	2018-19 Proposed Budget	2019-20	2020-21
	Funded Average Daily Attendance		7,632	7,458	7,277	7,138
A	Revenues and Other Financing Sources:					
1	LCFF/Revenue Limit: Base Grant	8010-8099	\$66,745,484	\$68,161,445	\$68,227,833	\$68,644,812
	LCFF/Revenue Limit: Supp/Concent	8010-8099	8,997,706	8,169,070	7,728,348	7,760,544
2	Federal Revenues	8100-8299	5,480,044	4,113,706	4,113,706	4,113,706
3	Other State Revenues	8300-8599	8,953,670	8,304,892	5,724,887	5,855,317
4	Other Local Revenues	8600-8799	9,352,526	8,889,760	8,889,760	8,889,760
5	Other Financing Sources	8900-8999	-	-	-	-
6	Transfer in from Other Funds		-	-	3,000,000	3,000,000
7	Total Revenues and Other Financing Sources		99,529,430	97,638,873	97,682,514	98,264,139
B	Expenditures and Other Financing uses:					
1	Certificated Salaries	1000-1999				
a.	Base Salaries		38,438,444	39,116,464	39,116,464	41,092,823
b.	Projected Step and Column Adjustment		-	0	586,747	616,392
c.	Cost of Living Adjustment		-	-	1,389,612	-
d.	Other Adjustments/ Reduction Due to Reduction in Enrollment		-	-	-	-
e.	Total Certificated Salaries		38,438,444	39,116,464	41,092,823	41,709,216
2	Classified Salaries	2000-2999				
a.	Base Salaries		16,899,179	16,907,124	16,907,124	17,761,356
b.	Projected Step and Column Adjustment		-	-	253,607	266,420
c.	Cost of Living Adjustment		-	-	600,626	-
d.	Other Adjustments		-	-	-	-
e.	Total Classified Salaries		16,899,179	16,907,124	17,761,356	18,027,777
3	Employee Benefits:					
a.	STRS	3100	7,503,775	8,404,305	9,743,332	10,259,663
b.	PERS	3200	2,707,131	3,108,600	3,894,362	4,236,528
c.	FICA and Medicare	3300	1,993,318	1,989,679	1,954,590	1,983,909
d.	Health and Welfare	3400	6,820,458	7,056,889	7,303,880	7,559,516
e.	Unemployment	3500	37,693	38,021	39,427	39,868
f.	Worker Comp	3600	1,798,150	2,259,048	2,358,372	2,393,747
g.	Retiree Benefits	3700	976,148	976,148	976,148	976,148
h.	Cost of Living Adjustments		-	-	-	-
i.	Other Benefits	3900	678,500	732,500	732,500	732,500
j.	Total Benefits		22,515,173	24,565,190	26,802,610	28,181,879
4	Books and Supplies	4000-4999	6,889,510	2,279,305	2,486,190	2,486,190
5	Services and Other Operating Expenditures	5000-5999	16,752,886	14,882,580	13,562,001	13,566,890
6	Capital Outlay	6000-6999	147,557	1,753,226	19,500	19,500
7	Other outgo	7100-7299, 7400-7499	918,006	925,469	925,469	925,469
8	Indirect costs	7300	(466,096)	(466,650)	(466,650)	(466,650)
9	Other Financing Uses	7600-7699	446,966	446,966	-	-
10	Budget Cuts (2019-20)		-	-	(4,000,000)	(4,000,000)
	Budget Cuts (2020-21)		-	-	-	(2,000,000)
11	Other Adjustments		-	-	-	-
12	Total Expenditures and Financing Uses		102,541,625	100,409,674	98,183,300	98,450,070
C	Net Increase (Decrease) in Fund Balance		(\$3,012,195)	(\$2,770,801)	(\$500,785)	(\$185,931)
D	Fund Balance					
1	Net Beginning Balance		11,297,975	8,285,780	5,514,978	5,014,193
	Total Components of Ending Fund Balance		\$8,285,780	\$5,514,978	\$5,014,193	\$4,828,261
E	Available Reserves- Unrestricted Only					
	General Fund:					
	Revolving Cash/Stores		80,000	80,000	80,000	80,000
	Legally Restricted/Carryover		1,920,602	206,885	-	-
	Assigned for Food Service Audit Finding Payback to F13		446,966	-	-	-
	Assigned for Future Textbook Adoption		-	-	-	-
	Assigned for Substitute Sick Leave Allocation		-	32,400	32,400	32,400
	Assigned for Health Care Reform Implementation		-	250,000	250,000	250,000
	Designated for Economic Uncertainties	9770	3,076,249	3,012,290	2,945,499	2,953,502
	Assigned for Board Mandated Reserve	9790	2,761,963	1,933,403	1,706,293	1,512,359
	Undesignated/ Unappropriated Amount		-	-	-	-
	Total Available Reserve - by Amount		8,285,780	\$5,514,978	\$5,014,192	\$4,828,261
	Total Available Reserve - by Percent		5.69%	4.93%	4.74%	4.54%

REDWOOD CITY SCHOOL DISTRICT
GENERAL FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET

	Estimated Actual 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF- Base Grant	\$66,745,484	\$68,161,445	\$1,415,961
LCFF- Supplemental/Concentration Grant	8,997,706	8,169,070	(828,636)
Federal Revenues	5,480,044	4,113,706	(1,366,338)
Other State Revenues	6,660,467	6,011,689	(648,778)
STRS On-Behalf	2,293,203	2,293,203	-
Local Revenues	9,352,526	8,889,760	(462,766)
TOTAL REVENUES	99,529,430	97,638,873	(\$1,890,557)
B) EXPENDITURES			
Certificated Salaries	38,438,444	39,116,464	\$678,020
Classified Salaries	16,899,179	16,907,124	7,945
Employee Benefits	20,221,970	22,271,987	2,050,017
STRS On-Behalf	2,293,203	2,293,203	0
Books and Supplies	6,889,510	2,279,305	(4,610,205)
Services and Operating Expenses	16,752,886	14,882,580	(1,870,306)
Capital Outlay	147,557	1,753,226	1,605,669
Other Outgo	918,006	925,469	7,463
Direct Support/Indirect Costs	-466,096	-466,650	(554)
TOTAL EXPENDITURES	\$102,094,659	\$99,962,708	(\$2,131,951)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$2,565,229)	(\$2,323,835)	\$241,394
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	446,966	446,966	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$446,966)	(\$446,966)	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,012,195)	(\$2,770,801)	\$241,394
F) BEGINNING FUND BALANCE	\$11,297,975	\$8,285,780	(\$3,012,195)
G) ENDING FUND BALANCE	\$8,285,780	\$5,514,978	(\$2,770,802)

**REDWOOD CITY SCHOOL DISTRICT
GENERAL FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET**

	Estimated Actual 2017-18	Proposed Budget 2018-19
H) COMPONENTS OF ENDING FUND BALANCE		
a) Designated for:		
Revolving Cash	\$75,000	\$75,000
Stores/Prepaid Expenditures	5,000	5,000
Legally Restricted Energy Grant / Routine Maint.	1,920,602	206,885
Carryover for Unspent Funds	0	0
Assigned for Food Service Audit Finding Payback to F13	446,966	0
Assigned for Future Textbook Adoption	0	0
Assigned for Substitute Sick Leave Allocation	0	32,400
Assigned for Health Care Reform	0	250,000
Total Designations	<u>\$2,447,568</u>	<u>\$569,285</u>
b) Reserve:		
State Mandated Reserve (3%)	\$3,076,249	\$3,012,290
Assigned for Board Mandated Reserve *	2,761,963	1,933,403
Unassigned Reserve	0	0.00
Total Reserve (\$)	<u>\$5,838,212</u>	<u>\$4,945,693</u>
Total Reserve (%)	5.69%	4.93%
ENDING FUND BALANCE (a + b)	<u><u>\$8,285,780</u></u>	<u><u>\$5,514,978</u></u>

Board Policy requires 3% additional reserve over the state required minimum reserve. The

* district does not meet this requirement for 2018-19

REDWOOD CITY SCHOOL DISTRICT
GENERAL FUND SUMMARY (FUND 01)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET

	Unrestricted	Special Education	Categorical Programs	Total
A) REVENUES				
Revenue Limit/ LCFF- Base Grant	\$63,930,824	\$4,230,621	\$0	\$68,161,445
LCFF- Supplemental/Concentration Grant	8,169,070	0	0	8,169,070
Federal Revenues	0	1,708,349	2,405,357	4,113,706
Other State Revenues	3,931,734	4,523	4,368,635	8,304,892
Local Revenues	1,153,878	150,000	7,585,882	8,889,760
TOTAL REVENUES	\$77,185,506	\$6,093,493	\$14,359,874	\$97,638,873
B) EXPENDITURES				
Certificated Salaries	\$30,940,323	\$5,516,569	\$2,659,572	\$39,116,464
Classified Salaries	10,311,382	5,189,159	1,406,583	16,907,124
Employee Benefits	16,185,769	4,406,723	3,972,698	24,565,190
Books and Supplies	1,206,167	175,244	897,894	2,279,305
Services and Operating Expenses	5,668,285	6,003,879	3,210,416	14,882,580
Capital Outlay	19,500	0	1,733,726	1,753,226
Other Outgo	318,393	607,076	0	925,469
Direct Support/Indirect Costs	(1,496,813)	903,293	126,870	(466,650)
TOTAL EXPENDITURES	\$63,153,006	\$22,801,943	\$14,007,759	\$99,962,708
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
C) BEFORE OTHER FINANCING SOURCES AND USES	\$14,032,500	-\$16,708,450	\$352,115	-\$2,323,835
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	\$0	\$0	\$0	\$0
Interfund Transfer Out	446,966	0	0	446,966
Other Sources	0	0	0	0
Contributions/Flexibility Transfers	(14,622,609)	16,708,450	(2,085,841)	0
TOTAL OTHER FINANCING SOURCES/USES	(\$15,069,575)	\$16,708,450	(\$2,085,841)	(\$446,966)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,037,075)	\$0	(\$1,733,727)	(\$2,770,801)
F) BEGINNING FUND BALANCE	\$6,365,178	\$0	\$1,920,602	\$8,285,780
G) ENDING FUND BALANCE	\$5,328,104	\$0	\$186,875	\$5,514,979
H) COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$75,000	\$0	\$0	\$75,000
Stores/Prepaid Expenditures	5,000	0	0	5,000
Legally Restricted Energy Grant / Routine Maint.	20,010	0	186,875	206,885
Carryover for Unspent Funds	0	0	0	0
Assigned for Future Textbook Adoption	0	0	0	0
Assigned for Substitute Sick Leave Allocation	32,400	0	0	32,400
Assigned for Health Care Reform	250,000	0	0	250,000
Total Designations	\$382,410	\$0	\$186,875	\$569,285
b) Reserve:				
State Mandated Reserve (3%)	\$3,012,290	\$0	\$0	\$3,012,290
Assigned for Board Mandated Reserve *	1,933,404	0	0	1,933,404
Unassigned Reserve	0	0	0	0
Total Reserve (\$)	\$4,945,694	\$0	\$0	\$4,945,694
Total Reserve (%)	4.93%	0.00%	0.00%	4.93%
ENDING FUND BALANCE (a + b)	\$5,328,105	\$0	\$186,875	\$5,514,979

Board Policy requires 3% additional reserve over the state required minimum reserve. The district does not meet this requirement for 2018-19

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**REDWOOD CITY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND AND ROUTINE MAINTENANCE
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 Proposed Budget**

	Estimated Actuals 2017- 18	Proposed Budget 2018- 19	Change (+ -)
A) REVENUES			
Revenue Limit/ LCFF- Base Grant	\$62,620,047	\$63,930,824	\$1,310,777
LCFF- Supplemental/Concentration Grant	8,997,706	8,169,070	(828,636)
Medical Administrative Activities (MAA)	0	0	-
Supplemental Hourly Program	0	0	-
Class Size Reduction: K-3	0	0	-
Mandated Cost Reimbursement	1,353,381	2,781,894	1,428,513
Lottery: Unrestricted	1,157,190	1,109,087	(48,103)
Standardized Testing & Reporting (STAR)	40,753	40,753	-
Other State Revenues/Prior Year Revenues	0	0	-
Leases and Rental	397,686	440,932	43,246
Interest and Gain/Loss on Investment	15,000	(15,000)	(30,000)
Other Local Revenues	654,461	727,946	73,485
TOTAL REVENUES	\$75,236,224	\$77,185,506	\$1,949,282
B) EXPENDITURES			
Certificated Salaries	\$30,164,537	\$30,940,323	\$775,786
Classified Salaries	10,440,920	10,311,382	(129,538)
Employee Benefits	14,752,322	16,185,769	1,433,447
Books and Supplies	3,076,323	1,206,167	(1,870,156)
Services and Operating Expenses	5,879,479	5,668,285	(211,194)
Capital Outlay	25,367	19,500	(5,867)
Other Outgo	310,930	318,393	7,463
Direct Support/Indirect Costs	(1,504,942)	(1,496,813)	8,129
TOTAL EXPENDITURES	\$63,144,936	\$63,153,006	\$8,070
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$12,091,288	\$14,032,500	\$1,941,212
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	0
Interfund Transfer Out	446,966	446,966	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	(\$15,709,621)	(\$14,622,609)	\$1,087,012
TOTAL OTHER	(\$16,156,587)	(\$15,069,575)	\$1,087,012
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$4,065,299)	(\$1,037,075)	\$3,028,224
F) BEGINNING FUND BALANCE	\$10,430,477	\$6,365,178	(\$4,065,299)
G) ENDING FUND BALANCE	\$6,365,178	\$5,328,104	(\$1,037,074)

**REDWOOD CITY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND AND ROUTINE MAINTENANCE
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 Proposed Budget**

		Estimated Actuals 2017-18	Proposed Budget 2018-19
H) COMPONENTS OF ENDING FUND BALANCE			
a)	Designated for:		
	Revolving Cash	\$75,000	\$75,000
	Stores/Prepaid Expenditures	5,000	5,000
	Legally Restricted Energy Grant / Routine Maint.	0	20,010
	Carryover for Unspent Funds	0	0
	Assigned for Food Service Audit Finding Payback to F13	446,966	0
	Assigned for Future Textbook Adoption		0
	Assigned for Substitute Sick Leave Allocation	0	32,400
	Assigned for Health Care Reform	0	250,000
	Total Designations	\$526,966	\$382,410
b)	Reserve:		
	State Mandated Reserve (3%)	\$3,076,249	\$3,012,290
	Assigned for Board Mandated Reserve *	2,761,963	1,933,404
	Unassigned Ending Balance	0	0
	Total Reserve	\$5,838,212	\$4,945,694
ENDING FUND BALANCE (a + b)		\$6,365,178	\$5,328,105

REDWOOD CITY SCHOOL DISTRICT
SUMMARY OF SPECIAL EDUCATION PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 Proposed Budget

	Estimated Actuals 2017- 18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF- Base Grant	\$4,125,437	\$4,230,621	\$105,184
LCFF- Supplemental/Concentration Grant	0	0	0
Federal Revenues	1,732,730	1,708,349	(24,381)
Other State Revenues	57,169	4,523	(52,646)
Local Revenues	170,000	150,000	(20,000)
TOTAL REVENUES	\$6,085,336	\$6,093,493	\$8,157
B) EXPENDITURES			
Certificated Salaries	\$5,197,675	\$5,516,569	\$318,894
Classified Salaries	4,875,861	5,189,159	313,298
Employee Benefits	3,867,602	4,406,723	539,121
Books and Supplies	156,562	175,244	18,682
Services and Operating Expenses	5,961,843	6,003,879	42,036
Capital Outlay	0	0	-
Other Outgo	607,076	607,076	-
Direct Support/Indirect Costs	855,143	903,293	48,150
TOTAL EXPENDITURES	\$21,521,762	\$22,801,943	\$1,280,181
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$15,436,426)	(\$16,708,450)	(\$1,272,024)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	-
Interfund Transfer Out	0	0	-
Other Sources	0	0	-
Contributions/Flexibility Transfers	15,436,426	16,708,450	1,272,024
TOTAL OTHER FINANCING SOURCES/USES	\$15,436,426	\$16,708,450	\$1,272,024
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	
F) BEGINNING FUND BALANCE	\$0	\$0	
G) ENDING FUND BALANCE	\$0	\$0	

REDWOOD CITY SCHOOL DISTRICT
DETAILS OF SPECIAL EDUCATION PROGRAM REVENUES
2018-19 PROPOSED BUDGET

	Estimated Actual 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUE LIMIT SOURCES			
Revenue Limit/ LCFF- Base Grant	\$4,125,437	\$4,230,621	\$105,184
LCFF- Supplemental/Concentration Grant	0	0	0
TOTAL REVENUE LIMIT SOURCES	\$4,125,437	\$4,230,621	\$105,184
B) FEDERAL REVENUES			
Special Education Basic Grant	\$1,506,328	\$1,443,719	(\$62,609)
Local Assistant- Private	0	0	0
Preschool Grant	54,280	64,134	9,854
Preschool Local Entitlement	171,511	199,759	28,248
Preschool Staff Development	611	737	126
TOTAL FEDERAL REVENUES	\$1,732,730	\$1,708,349	(\$24,381)
C) STATE REVENUES			
Special Education Mental Health	\$57,169	\$4,523	(\$52,646)
TOTAL STATE REVENUES	\$57,169	\$4,523	(\$52,646)
D) LOCAL REVENUES			
Miscellaneous Local Revenues	\$170,000	\$150,000	(\$20,000)
TOTAL LOCAL REVENUES	\$170,000	\$150,000	(\$20,000)
TOTAL SPECIAL EDUCATION REVENUES	\$6,085,336	\$6,093,493	\$8,157

REDWOOD CITY SCHOOL DISTRICT
SUMMARY OF CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 Proposed Budget

	Estimated Actuals 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF- Base Grant	\$0	\$0	0
LCFF- Supplemental/Concentration Grant	0	0	0
Federal Revenues	3,747,314	2,405,357	(1,341,957)
Other State Revenues	6,345,177	4,368,635	(1,976,542)
Local Revenues	8,115,379	7,585,882	(529,497)
TOTAL REVENUES	\$18,207,870	\$14,359,874	(3,847,996)
B) EXPENDITURES			
Certificated Salaries	\$3,076,232	\$2,659,572	(416,660)
Classified Salaries	1,582,398	1,406,583	(175,815)
Employee Benefits	3,895,249	3,972,698	77,449
Books and Supplies	3,656,625	897,894	(2,758,731)
Services and Operating Expenses	4,911,564	3,210,416	(1,701,148)
Capital Outlay	122,190	1,733,726	1,611,536
Other Outgo	0	0	0
Direct Support/Indirect Costs	183,703	126,870	(56,833)
TOTAL EXPENDITURES	\$17,427,961	\$14,007,759	(3,420,202)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			
	\$779,909	\$352,115	(427,794)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	273,195	(2,085,841)	(2,359,036)
TOTAL OTHER FINANCING SOURCES/USES	\$273,195	\$ (2,085,841)	(2,359,036)
E) NET INCREASE (DECREASE) IN FUND BALANCE			
	\$1,053,104	(\$1,733,727)	(2,786,831)
F) BEGINNING FUND BALANCE			
	\$867,498	\$1,920,602	1,053,104
G) ENDING FUND BALANCE			
	\$1,920,602	\$186,875	(1,733,727)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Carryover of Unspent Funds	1,920,602	186,875	(1,733,727)
Total Designations	\$1,920,602	\$186,875	(1,733,727)
b) Reserve			
	0	0	0
ENDING FUND BALANCE (a + b)	\$1,920,602	\$186,875	(1,733,727)

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**REDWOOD CITY SCHOOL DISTRICT
 DETAILS OF CATEGORICAL PROGRAM REVENUES
 2018-19 Proposed Budget**

	Estimated Actuals 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) FEDERAL REVENUES			
Title I: Basic Grants Low Income	\$1,912,967	\$1,393,468	(\$519,499)
Title I: Migrant Education	161,651	167,433	5,782
Title II: Part A, Teacher Quality	361,296	221,058	(140,238)
Title II: Principal Training	4,862	0	(4,862)
Title IV: Part B, 21st Century Community Learning	827,832	252,500	(575,332)
CA 21st Century Fam Literacy	0	0	-
Title III: Limited English Proficiency (LEP) & Immigrant	378,706	255,898	(122,808)
Medi-Cal Billing Option	100,000	115,000	15,000
TOTAL FEDERAL REVENUES	\$3,747,314	\$2,405,357	(\$1,341,957)
B) STATE REVENUES			
After School Education and Safety ("ASES")	\$1,825,157	\$1,776,270	(\$48,887)
Lottery-Instructional Materials	371,602	367,965	(3,637)
Clean Energy Jobs Act	1,921,768	0	(1,921,768)
TUPE	2,250	0	(2,250)
STRS On-Behalf Payment	2,224,400	2,224,400	-
TOTAL STATE REVENUES	\$6,345,177	\$4,368,635	(\$1,976,542)

**REDWOOD CITY SCHOOL DISTRICT
DETAILS OF CATEGORICAL PROGRAM REVENUES
2018-19 Proposed Budget**

C) LOCAL REVENUES

Parcel Tax (after transfer to charters)	1,693,507	1,684,080	(\$9,427)
Community Redevelopment	0	2,400,000	2,400,000
GATE	1,980	0	(1,980)
Project Read	13,249	0	(13,249)
Mandarin Immersion Program	111,665	68,352	(43,313)
Local Donation-Clifford	111,189	0	(111,189)
Local Donation-Roy Cloud	237,281	15,411	(221,870)
Local Donation-Fair Oaks	25,073	0	(25,073)
Local Donation-Henry Ford	67,076	8,938	(58,138)
Local Donation-Garfield	27,028	0	(27,028)
Local Donation-John Gill	39,551	0	(39,551)
Local Donation-Hawes	17,807	0	(17,807)
Local Donation-Hoover	35,409	0	(35,409)
Local Donation-Roosevelt	20,981	15,000	(5,981)
Local Donation-Selby Lane	70,168	3,057	(67,111)
Local Donation-Taft	14,259	\$0	(14,259)
Local Donation-Orion	8,992	124,500	115,508
Local Donation-Kennedy	24,913	0	(24,913)
Local Donation-McKinley	8,936	0	(8,936)
Local Donation-Adelante	177,715	83,500	(94,215)
Local Donation-Northstar	138,347	117,000	(21,347)
Sequoia Health Care District	710,840	710,840	-
Cowell Foundation	47	0	(47)
Silicon Valley Community Foundation	5,000	5,000	-
Martin Family Foundation	112,567	110,000	(2,567)
The Sobrato Family Grant	171,000	88,934	(82,066)
TOSA Foundation	474,797	516,613	41,816
Redwood City Education Foundation	292,520	0	(292,520)
Family Center	318,000	383,000	65,000
Eustace-Kwan Family Foundation	861,778	750,000	(111,778)
San Mateo County Office of Education-Homework Center	26,000	0	(26,000)
The Fudge Family Foundation	2,230	0	(2,230)
Grove Foundation	204,065	200,000	(4,065)
Heising-Simons Foundation	72,438	72,438	-
Local Donation (unspecified)	44,257	440	(43,817)
Wells Fargo Bank	3,271	0	(3,271)
Oracle	160,096	0	(160,096)
San Mateo County Office of Education Intern Program	21,621	0	(21,621)
Libraries	1,345	1,345	-
Lost Library Books	11,921	0	(11,921)
United Way	105,000	105,000	-
Children's Health Initiative	53,238	0	(53,238)
Outdoor Education	111,869	11,434	(100,435)
Promoting Safe and Stable Families (PSSF)	50,000	50,000	-
PreK - Kinder Transition Grant	29,836	0	(29,836)
Crossing Guard	61,000	61,000	-
CZI: Chan Zuckerberg Initiative	1,365,517	0	(1,365,517)
TOTAL LOCAL REVENUES	\$8,115,379	\$7,585,882	\$ (529,497)
TOTAL CATEGORICAL PROGRAM REVENUES	\$18,207,870	\$14,359,874	\$ (3,847,996)

2018-19 Staffing Levels

	Unrestricted General Fund	Special Education Programs	Categorical Programs	Total General Fund
Teacher-Classroom	279.00			279.00
Teacher-Designated Instructional Services (DIS)		7.80		7.80
Teacher-Special Day Class		24.00		24.00
Teacher-Resource Specialist (RSP)		28.43		28.43
Teacher-Other	5.51		7.86	13.37
Teacher-Music	3.00			3.00
Outreach Specialist	2.20		1.30	3.50
Psychologist	9.40			9.40
Nurse	1.75		3.25	5.00
Library Technology Media Specialist - Certificated	1.00			1.00
Principal	16.00			16.00
Assistant Principal	8.00			8.00
Superintendent	1.00			1.00
Executive Director - Curriculum	2.00			2.00
Director & Assistant Director-Special Education		2.00		2.00
Director-Assessment	1.00			1.00
Resource Teacher	5.74		14.43	20.17
Program Specialist		1.00		1.00
TOTAL CERTIFICATED STAFF (FTE)	335.60	63.23	26.84	425.67
	Unrestricted General Fund	Special Education Programs	Categorical Programs	Total General Fund
Instructional Aide-DIS		46.00		46.00
Instructional Aide-SDC		49.20		49.20
Instructional Aide-RSP		10.14		10.14
Instructional Aide-Other	2.92		7.93	10.85
Library Specialist	12.54		0.27	12.81
Migrant Education Recruiter			1.00	1.00
Instructional Material Center (IMC) Specialist	1.00			1.00
Testing Specialist	0.93			0.93
Technology Support Specialist	6.50			6.50
Occupational Therapist		3.00		3.00
Licensed Vocational Nurse			1.00	1.00
Maintenance Planner/Estimator				0.00
Crossing Guard			2.65	2.65
Maintenance Specialist	3.00			3.00
Electrician	1.00			1.00
HVAC Technician	1.00			1.00
Painter	1.00			1.00
Plumber	1.00			1.00
Carpenter	1.00			1.00
Locksmith	1.00			1.00
Ground Specialist	3.00			3.00
Custodian	43.00			43.00
Warehouse Worker	1.00			1.00
School Bus Driver	0.75	6.75		7.50
School Bus Dispatcher		1.00		1.00
Mechanic	0.69	0.69		1.38
Chief Business Official	1.00			1.00
Chief Technology Officer	1.00			1.00
Director-MOT	1.00			1.00
Superintendent's Liaison	0.10			0.10

	Unrestricted General Fund	Special Education Programs	Categorical Programs	Total General Fund
Director-Communication	1.00			1.00
Controller	1.00			1.00
Manager-Accounting	2.00			2.00
Manager-Maintenance	1.00			1.00
Manager-Transportation		1.00		1.00
Director-Wellness	0.15		0.85	1.00
Director-Community Schools			1.00	1.00
Manager-IMC	1.00			1.00
Community School Coordinator			5.16	5.16
Coordinator-Human Resources	1.00			1.00
Coordinator-Community Liaison	1.00			1.00
Database Administrator	1.00			1.00
Systems Specialist	1.00			1.00
Administrative Assistant	3.00	1.00		4.00
Administrative Secretary	3.00	2.00	3.18	8.18
School Office Manager	16.00			16.00
Office Assistant/School Office Assistant	17.74		0.82	18.56
Junior Accountant	1.00			1.00
Accountant II	1.00			1.00
Purchasing Agent	1.00			1.00
Account Specialist	1.60			1.60
Payroll Specialist	2.00			2.00
Personnel Specialist	2.00			2.00
Translator	2.00	4.00		6.00
Receptionist	1.00			1.00
Student Information Administrative Support	1.00			1.00
Noon Aides	20.97			20.97
TOTAL CLASSIFIED STAFF (FTE)	167.89	124.78	23.86	316.53
TOTAL CERTIFICATED AND CLASSIFIED STAFF (FTE)	503.49	188.01	50.70	742.20

**REDWOOD CITY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND (FUND 12)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET**

	Estimated Actuals 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF Revenues	\$0	\$0	
Federal Revenues	290,078	0	(\$290,078)
Other State Revenues	4,285,100	4,125,100	(160,000)
Local Revenues	506,787	301,866	(204,921)
TOTAL REVENUES	\$5,081,965	\$4,426,966	(\$654,999)
B) EXPENDITURES			
Certificated Salaries	\$1,484,317	\$1,253,092	(\$231,225)
Classified Salaries	1,443,618	1,402,569	(41,049)
Employee Benefits	1,456,995	1,285,858	(171,137)
Books and Supplies	112,977	88,184	(24,793)
Services and Operating Expenses	342,977	175,942	(167,035)
Capital Outlay	0	0	-
Other Outgo	0	0	-
Direct Support/Indirect Costs	241,081	221,321	(19,760)
TOTAL EXPENDITURES	\$5,081,965	\$4,426,966	(\$654,999)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			
	\$0	\$0	-
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	-
Interfund Transfer Out	0	0	-
Contributions	0	0	-
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	-
E) NET INCREASE (DECREASE) IN FUND BALANCE			
	\$0	\$0	-
F) BEGINNING FUND BALANCE			
	\$375	\$375	-
G) ENDING FUND BALANCE			
	\$375	\$375	-
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Child Development Programs	\$375	\$375	-
Total Designations	375	375	-
b) Reserve	0	0	-
ENDING FUND BALANCE (a + b)	\$375	\$375	-

**REDWOOD CITY SCHOOL DISTRICT
CAFETERIA FUND (FUND 13)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET**

	Estimated Actuals 2017- 18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF Revenues	\$0	\$0	\$0
Federal Revenues	3,369,352	3,519,889	150,537
Other State Revenues	260,000	261,305	1,305
Local Revenues	657,522	908,870	251,348
TOTAL REVENUES	\$4,286,874	\$4,690,064	\$403,190
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	1,480,155	1,351,635	(128,520)
Employee Benefits	784,758	828,292	43,534
Supplies	1,901,972	1,875,000	(26,972)
Services and Operating Expenses	592,679	614,150	21,471
Capital Outlay	174,000	174,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	225,015	245,329	20,314
TOTAL EXPENDITURES	\$5,158,579	\$5,088,406	(\$70,173)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$871,705)	(\$398,342)	\$473,363
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$446,966	\$446,966	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$446,966	\$446,966	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$424,739)	\$48,624	\$473,363
F) BEGINNING FUND BALANCE	\$2,002,044	\$1,577,305	(\$424,739)
G) ENDING FUND BALANCE	\$1,577,305	\$1,625,929	\$48,624
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Stores/Prepayments	\$0	\$0	\$0
Child Nutrition Programs and Deferred Equipment Maintenance	1,577,305	1,625,929	48,624
Total Designations	1,577,305	1,625,929	48,624
b) Reserve	0	0	0
ENDING FUND BALANCE (a + b)	\$1,577,305	\$1,625,929	\$ 48,624

REDWOOD CITY SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND (FUND 14)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET

	Estimated Actuals 2017- 18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit/ LCFF Revenues	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	0	0
TOTAL REVENUES	\$0	\$0	0
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	69,090	70,791	1,701
Employee Benefits	29,253	32,938	3,685
Books and Supplies	15,000	15,000	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$113,343	\$118,729	\$5,386
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$113,343)	(\$118,729)	(\$5,386)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$113,343	\$118,729	\$5,386
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$113,343	\$118,729	\$5,386
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0	\$0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Five-year Deferred Maintenance Plan	\$0	\$0	
Total Designations	0	0	
b) Reserve	0	0	
ENDING FUND BALANCE (a + b)	\$0	\$0	

REDWOOD CITY SCHOOL DISTRICT
BOND/CONSTRUCTION FUND/ (FUND 21)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET

	Estimated Actuals 2017- 18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	499,133	842,437	343,304
TOTAL REVENUES	\$499,133	\$842,437	\$343,304
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	191,285	198,192	6,907
Employee Benefits	70,654	80,466	9,812
Books and Supplies	595	0	0
Services and Operating Expenses	210,000	0	0
Capital Outlay	17,697,448	78,721,342	61,023,894
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$18,169,982	\$79,000,000	\$60,830,018
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$17,670,849)	(\$78,157,563)	(\$60,486,714)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Other Sources	67,000,000	0	(\$67,000,000)
Interfund Transfer Out		0	\$0
Contributions	0	0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$67,000,000	\$0	(\$67,000,000)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$49,329,151	(\$78,157,563)	(\$127,486,714)
F) BEGINNING FUND BALANCE	\$57,152,554	\$106,481,705	\$49,329,151
G) ENDING FUND BALANCE	\$106,481,705	\$28,324,142	(\$78,157,563)
H) COMPONENTS OF ENDING FUND BALANCE			
Reserve	106,481,705	28,324,142	(\$78,157,563)
ENDING FUND BALANCE	\$106,481,705	\$28,324,142	(\$78,157,563)

**REDWOOD CITY SCHOOL DISTRICT
CAPITAL FACILITIES FUND/ RDA & IMPACT FEES (FUND 25)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET**

	Estimated Actuals 2017-18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	3,300,782	720,000	(2,580,782)
TOTAL REVENUES	\$3,300,782	\$720,000	(\$2,580,782)
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	154,512	77,037	(77,475)
Capital Outlay	113,671	0	(113,671)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$268,183	\$77,037	(\$191,146)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$3,032,599	\$642,963	(\$2,389,636)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	113,343	118,729	5,386
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$113,343)	(\$118,729)	(\$5,386)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$2,919,256	\$524,234	(\$2,395,022)
F) BEGINNING FUND BALANCE	\$15,131,779	\$18,051,035	\$2,919,256
G) ENDING FUND BALANCE	\$18,051,035	\$18,575,269	\$524,234
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Capital Facilities Project	\$0	\$0	\$0
Total Designations	0	0	0
b) Reserve	18,051,035	18,575,269	524,234
ENDING FUND BALANCE (a + b)	\$18,051,035	\$18,575,269	\$524,234

REDWOOD CITY SCHOOL DISTRICT
 CAPITAL FACILITIES FUND/ RDA & IMPACT FEES (FUND 25)
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2018-19 Proposed Budget

**Analysis of Projected Ending Balance
 Fund 25**

2017-18 Estimated Actuals

Description	RDA	Impact Fees	Total
Beginning Balance (Actuals 2016-17 Ending Balance)	\$6,401,319	\$8,730,460	\$15,131,779
Adjustment to Beginning Balance (Prior Year Interest Calculation)	(37,303)	37,303	0
Revenues Budget	2,665,602	635,180	3,300,782
Expenditures Budget	304,489	77,037	381,526
Projected 2017-18 Ending Balance	\$8,725,129	\$9,325,906	\$18,051,035

2018-19 Proposed Budget

Description	RDA	Impact Fees	Total
Beginning Balance (Estimated Actuals 2017-18 Ending Balance)	\$8,725,129	\$9,325,906	\$18,051,035
Adjustment to Beginning Balance (Prior Year Interest Calculation)	0	0	0
Revenues Budget	51,036	668,964	720,000
Expenditures Budget	118,729	77,037	195,766
Projected 2018-19 Ending Balance	\$8,657,436	\$9,917,833	\$18,575,269

**REDWOOD CITY SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (FUND 40)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2018-19 PROPOSED BUDGET**

	Estimated Actuals 2017- 18	Proposed Budget 2018-19	Delta (+ -)
A) REVENUES			
Revenue Limit Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	24,000	24,000	0
TOTAL REVENUES	\$24,000	\$24,000	\$0
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$24,000	\$24,000	\$0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$24,000	\$24,000	\$0
F) BEGINNING FUND BALANCE	\$2,009,939	\$2,033,939	\$24,000
G) ENDING FUND BALANCE	\$2,033,939	\$2,057,939	\$24,000
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Repayment of Quality Zone Academy Bond ("QZAB")	\$0	\$0	\$0
Total Designations	0	0	0
b) Reserve	2,033,939	2,057,939	\$24,000
ENDING FUND BALANCE (a + b)	\$2,033,939	\$2,057,939	\$24,000

Summary of District Funds

REDWOOD CITY SCHOOL DISTRICT
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE-ALL FUNDS
2018-19 PROPOSED BUDGET

Fund Number	General Fund F01	Child Development Fund F12	Cafeteria Fund F13	Deferred Maintenance Fund F14	Building Fund F21	Capital Facilities Fund F25	Special Reserve Fund For Capital Outlay F40	Total District Budget
A) REVENUES								
Revenue Limit Sources	\$68,161,445	\$0	\$0	\$0	\$0	\$0	\$0	\$68,161,445
LCFF- Supplemental/Concentration Grant	8,169,070	0	0	0	0	0	0	8,169,070
Federal Revenues	4,113,706	0	3,519,889	0	0	0	0	7,633,595
Other State Revenues	8,304,892	4,125,100	261,305	0	0	0	0	12,691,297
Local Revenues	8,889,760	301,866	908,870	0	842,437	720,000	24,000	11,686,933
TOTAL REVENUES	\$97,638,873	\$4,426,966	\$4,690,064	\$0	\$842,437	\$720,000	\$24,000	\$108,342,340
B) EXPENDITURES								
Certificated Salaries	\$39,116,464	\$1,253,092	\$0	\$0	\$0	\$0	\$0	\$40,369,556
Classified Salaries	16,907,124	1,402,569	1,351,635	70,791	198,192	0	0	19,930,311
Employee Benefits	24,565,190	1,285,858	828,292	32,938	80,466	0	0	26,792,744
Books and Supplies	2,279,305	88,184	1,875,000	15,000	0	0	0	4,257,489
Services and Operating Expenses	14,882,580	175,942	614,150	0	0	77,037	0	15,749,709
Capital Outlay	1,753,226	0	174,000	0	78,721,342	0	0	80,648,568
Other Outgo	925,469	0	0	0	0	0	0	925,469
Direct Support/Indirect Costs	(466,650)	221,321	245,329	0	0	0	0	0
TOTAL EXPENDITURES	\$99,962,708	\$4,426,966	\$5,088,406	\$118,729	\$79,000,000	\$77,037	\$0	\$188,673,846
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE FINANCING SOURCES AND USES								
	(\$2,323,835)	\$0	(\$398,342)	(\$118,729)	(\$78,157,563)	\$642,963	\$24,000	(\$80,331,506)
D) OTHER FINANCING SOURCES/USES								
Interfund Transfer In	\$0	\$0	\$446,966	\$118,729	\$0	\$0	\$0	\$565,695
Interfund Transfer Out	446,966	0	0	0	0	118,729	0	565,695
Other Sources	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$446,966)	\$0	\$446,966	\$118,729	\$0	(\$118,729)	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,770,801)	\$0	\$48,624	\$0	\$ (78,157,563)	\$524,234	\$24,000	\$ (80,331,506)
F) BEGINNING FUND BALANCE	\$8,285,780	\$375	\$1,577,305	\$0	\$106,481,705	\$18,051,035	\$2,033,939	\$136,430,139
G) ENDING FUND BALANCE	\$5,514,978	\$375	\$1,625,929	\$0	\$28,324,142	\$18,575,269	\$2,057,939	\$56,098,632
H) COMPONENTS OF ENDING FUND BALANCE								
a) Designated for:								
Revolving Cash	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
Stores/Prepaid Expenditures	5,000	0	0	0	0	0	0	5,000
Legally Restricted Energy Grant / Routine	206,885	0	0	0	0	0	0	206,885
Carryover of Unspent Funds	0	0	0	0	0	0	0	0
Other Designations	282,400	375	1,625,929	0	28,324,142	18,575,269	2,057,939	50,866,054
Total Designations	\$569,285	\$375	\$1,625,929	\$0	\$28,324,142	\$18,575,269	\$2,057,939	\$51,152,939
b) Reserve:								
State Mandated Reserve (3%)	\$3,012,290	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012,290
Assigned for Board Mandated Reserve *	1,933,403	0	0	0	0	0	0	1,933,403
Unassigned Reserve/Unassigned Reserve	0	0	0	0	0	0	0	0
Total Reserve (\$)	\$4,945,693	\$0	\$0	\$0	\$0	\$0	\$0	\$4,945,693
Total Reserve (%)	4.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.93%
ENDING FUND BALANCE (a + b)	\$5,514,978	\$375	\$1,625,929	\$0	\$28,324,142	\$18,575,269	\$2,057,939	\$56,098,632

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: 750 Bradford Street, Redwood City CA
Date: June 08, 2018

Place: 750 Bradford St, Redwood City, CA
Date: June 13, 2018
Time: 7:00 p.m.

Adoption Date: June 27, 2018

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

Contact person for additional information on the budget reports:

Name: Jim Lianides

Telephone: (650) 423-2232

Title: Interim Chief Business Official

E-mail: jlianides@rcsdk8.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 27, 2018
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Jim Lianides
Title: Interim Chief Business Official
Telephone: (650) 423-2232
E-mail: jlianides@rcsdk8.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			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	71,817,753.00	4,125,437.00	75,743,190.00	72,099,894.00	4,230,621.00	76,330,515.00	0.8%
2) Federal Revenue		8100-8299	0.00	5,480,044.00	5,480,044.00	0.00	4,113,708.00	4,113,708.00	-24.9%
3) Other State Revenue		8300-8599	2,551,324.00	6,402,348.00	8,953,670.00	3,931,734.00	4,373,158.00	8,304,892.00	-7.2%
4) Other Local Revenue		8600-8799	1,067,147.00	8,285,379.00	9,352,526.00	1,153,878.00	7,735,882.00	8,889,760.00	-4.9%
5) TOTAL REVENUES			75,236,224.00	24,293,208.00	99,529,430.00	77,185,506.00	20,453,367.00	97,638,873.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,164,537.00	8,273,907.00	38,438,444.00	30,940,323.00	8,176,141.00	39,116,464.00	1.8%
2) Classified Salaries		2000-2999	9,324,801.00	7,574,578.00	16,899,379.00	9,295,329.00	7,611,795.00	16,907,124.00	0.0%
3) Employee Benefits		3000-3999	14,307,221.00	8,207,952.00	22,515,173.00	15,725,179.00	6,840,011.00	24,565,190.00	9.1%
4) Books and Supplies		4000-4999	2,974,022.00	4,015,488.00	6,989,510.00	1,088,021.00	1,191,284.00	2,279,305.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	5,420,624.00	11,332,282.00	16,752,886.00	5,247,617.00	9,634,963.00	14,882,580.00	-11.2%
6) Capital Outlay		6000-6999	25,367.00	122,190.00	147,557.00	19,500.00	1,733,726.00	1,753,226.00	1088.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	310,930.00	607,076.00	918,006.00	318,393.00	607,076.00	925,469.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,819,182.00)	1,153,086.00	(466,096.00)	(1,804,640.00)	1,137,990.00	(466,650.00)	0.1%
9) TOTAL EXPENDITURES			60,808,120.00	41,286,539.00	102,094,659.00	61,029,722.00	38,932,986.00	99,962,708.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,428,104.00	(16,993,333.00)	(2,565,229.00)	16,155,784.00	(18,479,619.00)	(2,323,835.00)	-9.4%
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	448,968.00	0.00	448,968.00	448,968.00	0.00	448,968.00	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	(18,048,437.00)	18,048,437.00	0.00	(16,785,903.00)	16,785,903.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,493,403.00)	18,048,437.00	(446,966.00)	(17,212,889.00)	16,785,903.00	(446,966.00)	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)			(4,065,299.00)	1,053,104.00	(3,012,195.00)	(1,057,085.00)	(1,713,716.00)	(2,770,801.00)	-8.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
2) Ending Balance, June 30 (E + F1e)			8,365,178.01	1,920,601.73	8,285,779.74	5,308,093.01	206,885.73	5,514,978.74	-33.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Prepaid Items		9713	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,920,601.73	1,920,601.73	0.00	206,885.73	206,885.73	-89.2%
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	3,208,929.26	0.00	3,208,929.26	2,215,802.79	0.00	2,215,802.79	-30.9%
Substitute Sick Leave Allocation	0000	9780				32,400.00		32,400.00	
Health Care Reform	0000	9780				250,000.00		250,000.00	
Board Mandated Reserve	0000	9780				1,933,402.79		1,933,402.79	
Food Service Audit Payback	0000	9780	446,966.00		446,966.00				
Board Mandated Reserve	0000	9780	2,761,963.26		2,761,963.26				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,076,248.75	0.00	3,076,248.75	3,012,290.22	0.00	3,012,290.22	-2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	32,717,712.00	0.00	32,717,712.00	33,201,626.00	0.00	33,201,626.00	1.5%
Education Protection Account State Aid - Current Year		8012	9,512,393.00	0.00	9,512,393.00	9,512,393.00	0.00	9,512,393.00	0.0%
State Aid - Prior Years		8019	(178,256.00)	0.00	(178,256.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	254,610.00	0.00	254,610.00	254,610.00	0.00	254,610.00	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	50,997,218.00	0.00	50,997,218.00	50,997,218.00	0.00	50,997,218.00	0.0%
Unsecured Roll Taxes		8042	2,198,933.00	0.00	2,198,933.00	2,198,933.00	0.00	2,198,933.00	0.0%
Prior Years' Taxes		8043	121,444.00	0.00	121,444.00	121,444.00	0.00	121,444.00	0.0%
Supplemental Taxes		8044	3,975,730.00	0.00	3,975,730.00	3,975,730.00	0.00	3,975,730.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(29,597,138.00)	0.00	(29,597,138.00)	(29,597,138.00)	0.00	(29,597,138.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,751,701.00	0.00	4,751,701.00	4,752,001.00	0.00	4,752,001.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,754,347.00	0.00	74,754,347.00	75,416,817.00	0.00	75,416,817.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,136,594.00)	0.00	(3,136,594.00)	(3,316,923.00)	0.00	(3,316,923.00)	5.7%
Property Taxes Transfers		8097	0.00	4,125,437.00	4,125,437.00	0.00	4,230,621.00	4,230,621.00	2.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,617,753.00	4,125,437.00	75,743,190.00	72,099,894.00	4,230,621.00	76,330,515.00	0.8%
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	1,506,328.00	1,506,328.00	0.00	1,443,719.00	1,443,719.00	-4.2%
Special Education Discretionary Grants		8182	0.00	226,402.00	226,402.00	0.00	264,630.00	264,630.00	16.9%
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	161,651.00	161,651.00	0.00	167,433.00	167,433.00	3.6%
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		1,912,967.00	1,912,967.00		1,393,468.00	1,393,468.00	-27.2%
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		361,296.00	361,296.00		221,058.00	221,058.00	-38.8%
Title III, Part A, Immigrant Education Program	4201	8290		40,931.00	40,931.00		16,614.00	16,614.00	-59.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		337,775.00	337,775.00		239,284.00	239,284.00	-29.2%
Public Charter Schools Grant Program (PCSGF)	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, 4128, 4127, 5510, 5830	8290		827,832.00	827,832.00		252,500.00	252,500.00	-69.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	104,862.00	104,862.00	0.00	115,000.00	115,000.00	9.7%
TOTAL, FEDERAL REVENUE			0.00	5,480,044.00	5,480,044.00	0.00	4,113,708.00	4,113,708.00	-24.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	1,353,381.00	0.00	1,353,381.00	2,781,894.00	0.00	2,781,894.00	105.6%
Lottery - Unrestricted and Instructional Materials		8560	1,157,190.00	371,602.00	1,528,792.00	1,109,087.00	367,965.00	1,477,052.00	-3.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,825,157.00	1,825,157.00		1,776,270.00	1,776,270.00	-2.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,250.00	2,250.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		1,921,768.00	1,921,768.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,753.00	2,281,569.00	2,322,322.00	40,753.00	2,228,923.00	2,269,676.00	-2.3%
TOTAL, OTHER STATE REVENUE			2,551,324.00	6,402,346.00	8,953,670.00	3,931,734.00	4,373,158.00	8,304,892.00	-7.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,693,507.00	1,693,507.00	0.00	1,684,080.00	1,684,080.00	-0.6%
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	2,400,000.00	2,400,000.00	New
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	397,686.00	0.00	397,686.00	440,932.00	0.00	440,932.00	10.9%
Interest		8660	15,000.00	0.00	15,000.00	(15,000.00)	0.00	(15,000.00)	-200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	654,461.00	6,591,872.00	7,246,333.00	727,946.00	3,651,802.00	4,379,748.00	-39.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,067,147.00	8,285,379.00	9,352,526.00	1,153,878.00	7,735,882.00	8,889,760.00	-4.9%
TOTAL, REVENUES			75,236,224.00	24,293,206.00	99,529,430.00	77,185,508.00	20,453,367.00	97,638,873.00	-1.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,049,408.00	6,374,205.00	30,423,613.00	24,883,440.00	6,015,005.00	30,898,445.00	1.6%
Certificated Pupil Support Salaries		1200	1,460,343.00	350,226.00	1,810,569.00	1,476,440.00	363,162.00	1,859,602.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,124,676.00	366,720.00	4,491,396.00	4,036,334.00	282,850.00	4,319,184.00	-3.8%
Other Certificated Salaries		1800	530,110.00	1,182,756.00	1,712,866.00	544,109.00	1,495,124.00	2,039,233.00	19.1%
TOTAL, CERTIFICATED SALARIES			30,164,537.00	8,273,907.00	38,438,444.00	30,940,323.00	8,176,141.00	39,116,464.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	129,066.00	3,950,388.00	4,079,454.00	97,663.00	4,207,745.00	4,305,408.00	5.5%
Classified Support Salaries		2200	4,273,246.00	1,705,242.00	5,978,488.00	4,364,219.00	1,656,691.00	6,020,910.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,453,725.00	1,016,104.00	2,469,829.00	1,316,673.00	1,008,442.00	2,325,115.00	-5.9%
Clerical, Technical and Office Salaries		2400	2,962,265.00	894,747.00	3,857,012.00	3,002,573.00	734,449.00	3,737,022.00	-3.1%
Other Classified Salaries		2900	506,299.00	8,097.00	514,396.00	514,201.00	4,468.00	518,669.00	0.8%
TOTAL, CLASSIFIED SALARIES			9,324,601.00	7,574,578.00	16,899,179.00	9,295,329.00	7,611,795.00	16,907,124.00	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,152,254.00	3,351,521.00	7,503,775.00	4,883,634.00	3,520,671.00	8,404,305.00	12.0%
PERS		3201-3202	1,485,445.00	1,221,686.00	2,707,131.00	1,719,156.00	1,389,443.00	3,108,599.00	14.8%
OASDI/Medicare/Alternative		3301-3302	1,238,930.00	754,388.00	1,993,318.00	1,246,307.00	741,373.00	1,989,680.00	-0.2%
Health and Welfare Benefits		3401-3402	4,718,398.00	2,102,060.00	6,820,458.00	4,781,374.00	2,275,515.00	7,056,889.00	3.5%
Unemployment Insurance		3501-3502	29,748.00	7,945.00	37,693.00	30,121.00	7,901.00	38,022.00	0.9%
Workers' Compensation		3601-3602	1,283,798.00	514,352.00	1,798,150.00	1,610,939.00	648,108.00	2,259,047.00	25.6%
OPEB, Allocated		3701-3702	976,148.00	0.00	976,148.00	976,148.00	0.00	976,148.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	422,500.00	256,000.00	678,500.00	475,500.00	257,000.00	732,500.00	8.0%
TOTAL, EMPLOYEE BENEFITS			14,307,221.00	8,207,952.00	22,515,173.00	15,725,179.00	6,840,011.00	24,565,190.00	9.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,853,970.00	695,031.00	2,549,001.00	128,000.00	367,965.00	495,965.00	-80.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	933,368.00	3,151,639.00	4,085,007.00	938,520.00	798,878.00	1,737,398.00	-57.5%
Noncapitalized Equipment		4400	86,684.00	168,818.00	255,502.00	21,501.00	24,441.00	45,942.00	-82.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,874,022.00	4,015,488.00	6,889,510.00	1,088,021.00	1,191,284.00	2,279,305.00	-66.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	221,240.00	5,721,312.00	5,942,552.00	171,240.00	6,041,990.00	6,213,230.00	4.6%
Travel and Conferences		5200	40,380.00	114,838.00	155,018.00	42,082.00	87,204.00	129,286.00	-16.6%
Dues and Memberships		5300	24,314.00	14,948.00	39,262.00	24,414.00	3,949.00	28,363.00	-27.8%
Insurance		5400 - 5450	420,431.00	0.00	420,431.00	413,527.00	0.00	413,527.00	-1.6%
Operations and Housekeeping Services		5500	1,788,243.00	0.00	1,788,243.00	1,878,704.00	0.00	1,878,704.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538,450.00	140,574.00	679,024.00	485,821.00	101,442.00	587,263.00	-13.5%
Transfers of Direct Costs		5710	(7,800.00)	7,800.00	0.00	(5,900.00)	5,900.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,930.00)	0.00	(171,930.00)	(171,930.00)	0.00	(171,930.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,247,429.00	5,326,967.00	7,574,396.00	2,130,577.00	3,393,501.00	5,524,078.00	-27.1%
Communications		5900	319,867.00	6,023.00	325,890.00	279,082.00	977.00	280,059.00	-14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,420,624.00	11,332,262.00	16,752,886.00	5,247,617.00	9,634,963.00	14,882,580.00	-11.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	26,400.00	26,400.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	13,500.00	0.00	13,500.00	13,500.00	0.00	13,500.00	0.0%
Buildings and Improvements of Buildings		6200	5,887.00	95,790.00	101,657.00	0.00	1,697,726.00	1,697,726.00	1570.1%
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	6,000.00	0.00	6,000.00	6,000.00	36,000.00	42,000.00	600.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,367.00	122,190.00	147,557.00	19,500.00	1,733,726.00	1,753,226.00	1088.2%
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	7,076.00	7,076.00	0.00	7,076.00	7,076.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	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	76,720.00	0.00	76,720.00	71,876.00	0.00	71,876.00	-6.3%
Other Debt Service - Principal		7439	234,210.00	0.00	234,210.00	246,517.00	0.00	246,517.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			310,930.00	607,076.00	918,006.00	318,393.00	607,076.00	925,469.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,153,086.00)	1,153,086.00	0.00	(1,137,990.00)	1,137,990.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(466,096.00)	0.00	(466,096.00)	(466,650.00)	0.00	(466,650.00)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,619,182.00)	1,153,086.00	(466,096.00)	(1,604,640.00)	1,137,990.00	(466,650.00)	0.1%
TOTAL, EXPENDITURES			60,808,120.00	41,286,539.00	102,094,659.00	61,029,722.00	38,932,986.00	99,962,708.00	-2.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	446,966.00	0.00	446,966.00	446,966.00	0.00	446,966.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			446,966.00	0.00	446,966.00	446,966.00	0.00	446,966.00	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	(18,103,606.00)	18,103,606.00	0.00	(19,170,426.00)	19,170,426.00	0.00	0.0%
Contributions from Restricted Revenues		8990	57,169.00	(57,169.00)	0.00	2,404,523.00	(2,404,523.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,046,437.00)	18,046,437.00	0.00	(16,765,903.00)	16,765,903.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,493,403.00)	18,046,437.00	(446,966.00)	(17,212,869.00)	16,765,903.00	(446,966.00)	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)	
A. REVENUES									
1) LCFF Sources		8010-8099	71,617,753.00	4,125,437.00	75,743,190.00	72,099,894.00	4,230,621.00	76,330,515.00	0.8%
2) Federal Revenue		8100-8299	0.00	5,480,044.00	5,480,044.00	0.00	4,113,708.00	4,113,708.00	-24.9%
3) Other State Revenue		8300-8599	2,551,324.00	6,402,346.00	8,953,670.00	3,931,734.00	4,373,158.00	8,304,892.00	-7.2%
4) Other Local Revenue		8600-8799	1,067,147.00	8,285,379.00	9,352,526.00	1,153,878.00	7,735,882.00	8,889,760.00	-4.9%
5) TOTAL, REVENUES			75,236,224.00	24,293,206.00	99,529,430.00	77,185,506.00	20,453,367.00	97,638,873.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		35,884,576.00	29,757,179.00	65,641,755.00	35,811,050.00	25,884,678.00	61,495,728.00	-6.3%
2) Instruction - Related Services	2000-2999		11,614,369.00	2,806,865.00	14,421,234.00	11,260,148.00	2,979,033.00	14,239,181.00	-1.3%
3) Pupil Services	3000-3999		2,514,736.00	2,932,322.00	5,447,058.00	2,574,038.00	3,051,525.00	5,625,563.00	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		12,365.00	1,653,191.00	1,665,556.00	12,045.00	1,495,117.00	1,507,162.00	-9.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,034,183.00	1,181,470.00	5,215,653.00	3,956,858.00	1,166,374.00	5,123,230.00	-1.8%
8) Plant Services	8000-8999		6,436,961.00	2,348,436.00	8,785,397.00	7,297,192.00	3,749,163.00	11,048,375.00	25.7%
9) Other Outgo	9000-9999	Except 7600-7699	310,930.00	607,076.00	918,006.00	318,393.00	607,076.00	925,469.00	0.8%
10) TOTAL, EXPENDITURES			60,808,120.00	41,286,539.00	102,094,659.00	81,029,722.00	38,932,986.00	99,962,708.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,428,104.00	(16,993,333.00)	(2,565,229.00)	16,155,784.00	(18,479,619.00)	(2,323,835.00)	-9.4%
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	446,966.00	0.00	446,966.00	446,966.00	0.00	446,966.00	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	(18,048,437.00)	18,048,437.00	0.00	(16,785,903.00)	16,785,903.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,493,403.00)	18,048,437.00	(446,966.00)	(17,212,869.00)	16,765,903.00	(446,966.00)	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)			(4,065,299.00)	1,053,104.00	(3,012,195.00)	(1,057,085.00)	(1,713,716.00)	(2,770,801.00)	-8.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,430,477.01	867,497.73	11,297,974.74	6,365,178.01	1,920,601.73	8,285,779.74	-26.7%
2) Ending Balance, June 30 (E + F1e)			6,365,178.01	1,920,601.73	8,285,779.74	5,308,093.01	206,885.73	5,514,978.74	-33.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Prepaid Items		9713	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,920,601.73	1,920,601.73	0.00	206,885.73	206,885.73	-89.2%
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	3,208,929.28	0.00	3,208,929.28	2,215,802.79	0.00	2,215,802.79	-30.9%
Substitute Sick Leave Allocation	0000	9780				32,400.00		32,400.00	
Health Care Reform	0000	9780				250,000.00		250,000.00	
Board Mandated Reserve	0000	9780				1,933,402.79		1,933,402.79	
Food Service Audit Payback	0000	9780	446,966.00		446,966.00				
Board Mandated Reserve	0000	9780	2,761,963.26		2,761,963.26				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,076,248.75	0.00	3,076,248.75	3,012,290.22	0.00	3,012,290.22	-2.1%
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
6230	California Clean Energy Jobs Act	1,920,600.00	186,874.00
6264	Educator Effectiveness (15-16)	0.46	0.46
6300	Lottery: Instructional Materials	0.59	0.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	20,010.00
9010	Other Restricted Local	0.68	0.68
Total, Restricted Balance		1,920,601.73	206,885.73

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	290,078.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,285,100.00	4,125,100.00	-3.7%
4) Other Local Revenue		8600-8799	506,787.00	301,866.00	-40.4%
5) TOTAL, REVENUES			5,081,965.00	4,426,966.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,484,317.00	1,253,092.00	-15.6%
2) Classified Salaries		2000-2999	1,443,618.00	1,402,569.00	-2.8%
3) Employee Benefits		3000-3999	1,456,995.00	1,285,858.00	-11.7%
4) Books and Supplies		4000-4999	112,977.00	88,184.00	-21.9%
5) Services and Other Operating Expenditures		5000-5999	342,977.00	175,942.00	-48.7%
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	241,081.00	221,321.00	-8.2%
9) TOTAL, EXPENDITURES			5,081,965.00	4,426,966.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374.98	374.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374.98	374.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374.98	374.98	0.0%
2) Ending Balance, June 30 (E + F1e)			374.98	374.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	374.98	374.98	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	290,078.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			290,078.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,216,297.00	4,056,297.00	-3.8%
All Other State Revenue	All Other	8590	68,803.00	68,803.00	0.0%
TOTAL, OTHER STATE REVENUE			4,285,100.00	4,125,100.00	-3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	2,666.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	125,192.00	160,000.00	27.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	381,595.00	139,200.00	-63.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			506,787.00	301,866.00	-40.4%
TOTAL, REVENUES			5,081,965.00	4,426,966.00	-12.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,235,497.00	1,114,852.00	-9.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,981.00	138,240.00	-2.6%
Other Certificated Salaries		1900	106,839.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,484,317.00	1,253,092.00	-15.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,245,363.00	1,255,820.00	0.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	14,528.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	182,746.00	146,749.00	-19.7%
Other Classified Salaries		2900	981.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,443,618.00	1,402,569.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	247,893.00	251,600.00	1.5%
PERS		3201-3202	257,536.00	273,149.00	6.1%
OASDI/Medicare/Alternative		3301-3302	144,806.00	131,294.00	-9.3%
Health and Welfare Benefits		3401-3402	710,033.00	522,070.00	-26.5%
Unemployment Insurance		3501-3502	1,463.00	1,327.00	-9.3%
Workers' Compensation		3601-3602	95,264.00	106,418.00	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,456,995.00	1,285,858.00	-11.7%
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	107,977.00	88,184.00	-18.3%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,977.00	88,184.00	-21.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,951.00	936.00	-68.3%
Dues and Memberships		5300	4,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,876.00	3,876.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,930.00	70,930.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	217,170.00	56,200.00	-74.1%
Communications		5900	50.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,977.00	175,942.00	-48.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	241,081.00	221,321.00	-8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			241,081.00	221,321.00	-8.2%
TOTAL, EXPENDITURES			5,081,965.00	4,426,966.00	-12.9%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	290,078.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,285,100.00	4,125,100.00	-3.7%
4) Other Local Revenue		8600-8799	506,787.00	301,866.00	-40.4%
5) TOTAL, REVENUES			5,081,965.00	4,426,966.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,170,427.00	3,746,728.00	-10.2%
2) Instruction - Related Services	2000-2999		626,393.00	414,853.00	-33.8%
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		241,081.00	221,321.00	-8.2%
8) Plant Services	8000-8999		44,064.00	44,064.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,081,965.00	4,426,966.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374.98	374.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374.98	374.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374.98	374.98	0.0%
2) Ending Balance, June 30 (E + F1e)			374.98	374.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	374.98	374.98	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,369,352.00	3,519,889.00	4.5%
3) Other State Revenue		8300-8599	260,000.00	261,305.00	0.5%
4) Other Local Revenue		8600-8799	657,522.00	908,870.00	38.2%
5) TOTAL, REVENUES			4,286,874.00	4,690,064.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,480,155.00	1,351,635.00	-8.7%
3) Employee Benefits		3000-3999	784,758.00	828,292.00	5.5%
4) Books and Supplies		4000-4999	1,901,972.00	1,875,000.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	592,679.00	614,150.00	3.6%
6) Capital Outlay		6000-6999	174,000.00	174,000.00	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	225,015.00	245,329.00	9.0%
9) TOTAL, EXPENDITURES			5,158,579.00	5,088,406.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(871,705.00)	(398,342.00)	-54.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	446,966.00	446,966.00	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			446,966.00	446,966.00	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)			(424,739.00)	48,624.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,002,043.89	1,577,304.89	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,002,043.89	1,577,304.89	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,002,043.89	1,577,304.89	-21.2%
2) Ending Balance, June 30 (E + F1e)			1,577,304.89	1,625,928.89	3.1%
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	1,577,304.89	1,625,928.89	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,369,352.00	1,219,134.00	-63.8%
Donated Food Commodities		8221	0.00	2,300,755.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,369,352.00	3,519,889.00	4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	260,000.00	261,305.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			260,000.00	261,305.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	643,000.00	895,320.00	39.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,550.00	13,550.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	972.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			657,522.00	908,870.00	38.2%
TOTAL, REVENUES			4,286,874.00	4,690,064.00	9.4%

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	1,265,159.00	1,133,658.00	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	80,610.00	82,613.00	2.5%
Clerical, Technical and Office Salaries		2400	134,386.00	135,364.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,480,155.00	1,351,635.00	-8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	229,883.00	244,132.00	6.2%
OASDI/Medicare/Alternative		3301-3302	113,232.00	103,400.00	-8.7%
Health and Welfare Benefits		3401-3402	392,737.00	425,921.00	8.4%
Unemployment Insurance		3501-3502	740.00	676.00	-8.6%
Workers' Compensation		3601-3602	48,166.00	54,163.00	12.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			784,758.00	828,292.00	5.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	225,000.00	225,000.00	0.0%
Noncapitalized Equipment		4400	76,972.00	50,000.00	-35.0%
Food		4700	1,600,000.00	1,600,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,901,972.00	1,875,000.00	-1.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	380,870.00	414,150.00	8.7%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	38,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	101,000.00	101,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	64,000.00	53,000.00	-17.2%
Communications		5900	3,809.00	3,000.00	-21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			592,679.00	614,150.00	3.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	174,000.00	174,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			174,000.00	174,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	225,015.00	245,329.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,015.00	245,329.00	9.0%
TOTAL, EXPENDITURES			5,158,579.00	5,088,406.00	-1.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	446,966.00	446,966.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			446,966.00	446,966.00	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)			446,966.00	446,966.00	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	3,369,352.00	3,519,889.00	4.5%
3) Other State Revenue		8300-8599	260,000.00	261,305.00	0.5%
4) Other Local Revenue		8600-8799	657,522.00	908,870.00	38.2%
5) TOTAL, REVENUES			4,286,874.00	4,690,064.00	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,896,064.00	4,816,577.00	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,015.00	245,329.00	9.0%
8) Plant Services	8000-8999		37,500.00	26,500.00	-29.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,158,579.00	5,088,406.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(871,705.00)	(398,342.00)	-54.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	446,966.00	446,966.00	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			446,966.00	446,966.00	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)			(424,739.00)	48,624.00	-111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,002,043.89	1,577,304.89	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,002,043.89	1,577,304.89	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,002,043.89	1,577,304.89	-21.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,541,090.63	1,589,714.63
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	36,214.26	36,214.26
Total, Restricted Balance		1,577,304.89	1,625,928.89

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,090.00	70,791.00	2.5%
3) Employee Benefits		3000-3999	29,253.00	32,938.00	12.6%
4) Books and Supplies		4000-4999	15,000.00	15,000.00	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			113,343.00	118,729.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,343.00)	(118,729.00)	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,343.00	118,729.00	4.8%
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			113,343.00	118,729.00	4.8%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	69,090.00	70,791.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,090.00	70,791.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,730.00	12,786.00	19.2%
OASDI/Medicare/Alternative		3301-3302	5,286.00	5,415.00	2.4%
Health and Welfare Benefits		3401-3402	10,954.00	11,865.00	8.3%
Unemployment Insurance		3501-3502	35.00	35.00	0.0%
Workers' Compensation		3601-3602	2,248.00	2,837.00	26.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,253.00	32,938.00	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			113,343.00	118,729.00	4.8%

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	113,343.00	118,729.00	4.8%
(a) TOTAL, INTERFUND TRANSFERS IN			113,343.00	118,729.00	4.8%
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)			113,343.00	118,729.00	4.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		113,343.00	118,729.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			113,343.00	118,729.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(113,343.00)	(118,729.00)	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,343.00	118,729.00	4.8%
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			113,343.00	118,729.00	4.8%

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

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
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	499,133.00	842,437.00	68.8%
5) TOTAL, REVENUES			499,133.00	842,437.00	68.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,285.00	198,192.00	3.6%
3) Employee Benefits		3000-3999	70,654.00	80,466.00	13.9%
4) Books and Supplies		4000-4999	595.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	210,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	17,697,448.00	78,721,342.00	344.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,169,982.00	79,000,000.00	334.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,670,849.00)	(78,157,563.00)	342.3%
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	67,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,000,000.00	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)			49,329,151.00	(78,157,563.00)	-258.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,152,554.05	106,481,705.05	86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,152,554.05	106,481,705.05	86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,152,554.05	106,481,705.05	86.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	106,481,705.05	28,324,142.05	-73.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	499,133.00	842,437.00	68.8%
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			499,133.00	842,437.00	68.8%
TOTAL, REVENUES			499,133.00	842,437.00	68.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	17,655.00	18,615.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	141,718.00	145,239.00	2.5%
Clerical, Technical and Office Salaries		2400	31,912.00	34,338.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			191,285.00	198,192.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,707.00	35,795.00	20.5%
OASDI/Medicare/Alternative		3301-3302	14,634.00	15,163.00	3.6%
Health and Welfare Benefits		3401-3402	19,994.00	21,457.00	7.3%
Unemployment Insurance		3501-3502	95.00	105.00	10.5%
Workers' Compensation		3601-3602	6,224.00	7,946.00	27.7%
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			70,654.00	80,466.00	13.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	595.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			595.00	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	210,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	788,287.00	6,147.00	-99.2%
Land Improvements		6170	0.00	60,000.00	New
Buildings and Improvements of Buildings		6200	16,406,784.00	76,256,116.00	364.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	502,377.00	2,399,079.00	377.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,697,448.00	78,721,342.00	344.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			18,169,982.00	79,000,000.00	334.8%

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	67,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			67,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,000,000.00	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	499,133.00	842,437.00	68.8%
5) TOTAL, REVENUES			499,133.00	842,437.00	68.8%
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		18,169,982.00	79,000,000.00	334.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,169,982.00	79,000,000.00	334.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,670,849.00)	(78,157,563.00)	342.3%
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	67,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,000,000.00	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)			49,329,151.00	(78,157,563.00)	-258.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,152,554.05	106,481,705.05	86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,152,554.05	106,481,705.05	86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,152,554.05	106,481,705.05	86.3%
2) Ending Balance, June 30 (E + F1e)			106,481,705.05	28,324,142.05	-73.4%
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			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	106,481,705.05	28,324,142.05	-73.4%
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 Estimated Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,300,782.00	720,000.00	-78.2%
5) TOTAL, REVENUES			3,300,782.00	720,000.00	-78.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	154,512.00	77,037.00	-50.1%
6) Capital Outlay		6000-6999	113,671.00	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			268,183.00	77,037.00	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,032,599.00	642,963.00	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,343.00	118,729.00	4.8%
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			(113,343.00)	(118,729.00)	4.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,919,256.00	524,234.00	-82.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,131,778.14	18,051,034.14	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,131,778.14	18,051,034.14	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,131,778.14	18,051,034.14	19.3%
2) Ending Balance, June 30 (E + F1e)			18,051,034.14	18,575,268.14	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,051,034.14	18,575,268.14	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	2,516,782.00	0.00	-100.0%
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	184,000.00	120,000.00	-34.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	600,000.00	600,000.00	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			3,300,782.00	720,000.00	-78.2%
TOTAL, REVENUES			3,300,782.00	720,000.00	-78.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	77,037.00	77,037.00	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	77,475.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,512.00	77,037.00	-50.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,300.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	106,371.00	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			113,671.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			268,183.00	77,037.00	-71.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,343.00	118,729.00	4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,343.00	118,729.00	4.8%
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)			(113,343.00)	(118,729.00)	4.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,300,782.00	720,000.00	-78.2%
5) TOTAL, REVENUES			3,300,782.00	720,000.00	-78.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,375.00	0.00	-100.0%
8) Plant Services	8000-8999		259,808.00	77,037.00	-70.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			268,183.00	77,037.00	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,032,599.00	642,963.00	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	113,343.00	118,729.00	4.8%
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			(113,343.00)	(118,729.00)	4.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,919,256.00	524,234.00	-82.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,131,778.14	18,051,034.14	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,131,778.14	18,051,034.14	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,131,778.14	18,051,034.14	19.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	18,051,034.14	18,575,268.14	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			24,000.00	24,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,000.00	24,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,000.00	24,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,009,938.70	2,033,938.70	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,009,938.70	2,033,938.70	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,009,938.70	2,033,938.70	1.2%
2) Ending Balance, June 30 (E + F1e)			2,033,938.70	2,057,938.70	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	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	2,033,938.70	2,057,938.70	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,000.00	24,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	0.0%
TOTAL, REVENUES			24,000.00	24,000.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			24,000.00	24,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,000.00	24,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,000.00	24,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,009,938.70	2,033,938.70	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,009,938.70	2,033,938.70	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,009,938.70	2,033,938.70	1.2%
2) Ending Balance, June 30 (E + F1e)			2,033,938.70	2,057,938.70	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			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	2,033,938.70	2,057,938.70	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		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)	7,415.22	7,415.22	7,627.11	7,273.12	7,273.12	7,453.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,415.22	7,415.22	7,627.11	7,273.12	7,273.12	7,453.88
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.20	3.20	3.20	3.62	3.62	3.62
c. Special Education-NPS/LCI	1.08	1.08	1.08	0.00	0.00	0.00
d. Special Education Extended Year	0.40	0.40	0.40	0.40	0.40	0.40
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)	4.68	4.68	4.68	4.02	4.02	4.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,419.90	7,419.90	7,631.79	7,277.14	7,277.14	7,457.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
A. BEGINNING CASH		10,802,088.01	7,695,851.86	3,488,930.34	2,581,690.64	1,211,779.19	(1,119,384.56)	(4,343,349.34)	(2,096,108.43)
B. RECEIPTS									
LCFF/Revenue Limit Sources		1,660,081.30	1,660,081.30	5,366,244.59	2,988,146.34	2,988,146.34	5,366,244.59	2,988,146.34	2,988,146.34
Principal Apportionment		332,768.60	331,178.31	331,178.31	1,430,644.81	2,881,039.21	(3,668,437.19)	2,549,588.14	1,430,644.81
Property Taxes		0.00	(199,015.38)	(398,030.76)	(265,353.84)	(265,353.84)	(265,353.84)	1,638,425.61	(265,353.84)
Miscellaneous Funds		0.00	1,935.86	79,718.61	68,415.75	25,615.90	540,855.79	756,072.07	282,820.71
Federal Revenue		226,169.09	(207,780.32)	(88.77)	58,656.79	489,132.36	819,652.77	366,431.37	(81,406.82)
Other State Revenue		547,729.15	140,425.97	917,822.36	73,051.25	177,517.45	1,075,265.68	2,068,117.90	243,503.52
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		2,766,748.14	1,726,825.74	6,296,844.34	4,353,561.10	6,296,097.42	3,868,227.80	10,366,781.43	4,598,354.72
C. DISBURSEMENTS									
Certificated Salaries		615,063.51	3,311,218.61	3,477,818.59	3,573,731.83	3,548,143.40	3,391,152.34	3,498,637.64	3,430,488.54
Classified Salaries		835,228.01	1,480,485.39	1,440,068.22	1,411,939.49	1,478,999.48	1,397,198.61	1,481,041.67	1,405,513.22
Employee Benefits		631,513.52	1,919,351.36	1,904,395.78	1,891,913.37	1,955,218.00	1,926,708.16	1,967,538.67	1,892,025.48
Books and Supplies		(1,978.76)	431,719.23	158,181.86	146,386.89	130,557.77	48,344.57	94,483.65	88,668.67
Services		482,982.45	798,880.12	702,041.06	754,301.15	1,092,307.02	870,758.27	967,067.59	995,735.49
Capital Outlay		0.00	234,292.93	561,184.81	204,222.33	22,573.37	0.00	0.00	0.00
Other Outgo		20,621.72	11,761.24	124,177.38	(55,901.24)	16,191.48	73,334.82	171,235.47	16,191.48
Interfund Transfers Out		364,814.32	0.00						82,151.68
All Other Financing Uses		0.00	0.00						
TOTAL DISBURSEMENTS		2,948,244.77	8,187,706.88	8,367,867.70	7,926,593.82	8,243,990.52	7,707,496.77	8,200,024.69	7,910,774.56
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		90,510.22	(40.87)		(46.87)			(46.71)	
Accounts Receivable		10,226,255.91	3,596,812.88	2,826,712.95	2,195,944.71	269,475.63	612,686.44	95,460.04	14,388.90
Due From Other Funds				522,920.02					
Stores		2,236.00	142.12	2,866.00	7,223.43	4,838.17	2,617.75	(14,929.16)	3,394.99
Prepaid Expenditures			8,763.83						
Other Current Assets			74,071.60						
Deferred Outflows of Resources									
SUBTOTAL		10,319,002.13	101.25	3,681,648.31	2,203,121.27	274,313.80	615,304.19	80,484.17	17,783.89
Liabilities and Deferred Inflows									
Accounts Payable		(5,702,075.88)	1,423,391.11	696,259.55		657,584.45			
Due To Other Funds		2,924,840.77		5,925.57					
Current Loans			4,295.58	1,486,530.19					
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		(5,702,075.88)	1,427,686.69	2,188,715.31	0.00	657,584.45	0.00	0.00	0.00
Nonoperating									
Suspense Clearing			0.00						
TOTAL BALANCE SHEET ITEMS		16,021,078.01	2,253,961.62	1,163,763.66	2,203,121.27	(383,270.65)	615,304.19	80,484.17	17,783.89
E. NET INCREASE/DECREASE (B - C + D)		(3,106,236.15)	(4,206,921.52)	(907,239.70)	(1,369,911.45)	(2,331,163.75)	(3,223,964.78)	2,247,240.91	(3,294,635.95)
F. ENDING CASH (A + E)		7,695,851.86	3,488,930.34	2,581,690.64	1,211,779.19	(1,119,384.56)	(4,343,349.34)	(2,096,108.43)	(5,390,744.38)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH									
	JUNE	(5,390,744.38)	(5,149,724.19)	13,729,076.07	10,610,729.46				
B. RECEIPTS									
	8010-8019	5,366,244.59	2,988,146.34	2,988,146.34	5,366,244.59	0.00		42,714,019.00	42,714,019.00
	8020-8079	2,881,039.21	20,879,901.01	369,369.81	2,953,858.33	24.64		32,702,798.00	32,702,798.00
	8080-8099	(464,369.22)	(232,184.61)	1,671,594.84	(232,184.61)	190,877.49		913,698.00	913,698.00
	8100-8299	671,453.90	308,155.09	33,872.71	436,781.35	908,008.26		4,113,706.00	4,113,706.00
	8300-8599	0.00	1,950,629.59	1,177,078.75	2,129,206.98	1,377,210.21		8,304,892.00	8,304,892.00
	8600-8799	382,732.15	843,670.62	51,997.40	1,682,917.97	685,008.58		8,889,760.00	8,889,760.00
	8910-8929	0.00						0.00	0.00
	8930-8979	0.00						0.00	0.00
		8,837,100.63	26,738,318.04	6,292,059.85	12,336,824.61	3,161,129.18	0.00	97,638,873.00	97,638,873.00
C. DISBURSEMENTS									
	1000-1999	3,614,017.98	3,518,484.35	3,506,479.05	3,397,156.31	234,071.85		39,116,464.00	39,116,464.00
	2000-2999	1,498,830.82	1,445,891.77	1,449,865.84	1,391,897.93	190,163.55		16,907,124.00	16,907,124.00
	3000-3999	1,968,848.62	1,947,663.87	1,943,919.69	4,545,495.55	50,597.93		24,565,190.00	24,565,190.00
	4000-4999	116,555.57	165,162.86	100,158.39	543,537.60	257,526.70		2,279,305.00	2,279,305.00
	5000-5999	1,277,592.15	1,040,872.78	2,164,421.48	1,416,284.21	2,319,336.23		14,882,580.00	14,882,580.00
	6000-6599	62,265.12	0.00	459,672.69	190,986.75	18,028.00		1,753,226.00	1,753,226.00
	7000-7499	161,397.20	16,191.48	16,794.45	(149,715.77)	36,539.29		458,819.00	458,819.00
	7600-7629							446,966.00	446,966.00
	7630-7699							0.00	0.00
		8,699,507.46	8,134,267.11	9,641,311.59	11,335,622.58	3,106,263.55	0.00	100,409,674.00	100,409,674.00
D. BALANCE SHEET ITEMS									
	<u>Assets and Deferred Outflows</u>								
	Cash Not in Treasury		(53.53)					(187.98)	
	Accounts Receivable	117,831.00	272,815.55	222,127.81		(3,161,129.18)		7,065,126.73	
	Due From Other Funds							522,920.02	
	Stores	(14,403.98)	1,987.31	8,777.32	800.43			12,078.21	
	Prepaid Expenditures							74,071.60	
	Other Current Assets				0.00			0.00	
	Deferred Outflows of Resources							0.00	
	SUBTOTAL	103,427.02	274,749.33	230,905.13	800.43	(3,161,129.18)	0.00	7,674,008.58	
	<u>Liabilities and Deferred Inflows</u>								
	Accounts Payable					(3,106,263.55)		2,595,812.33	
	Due To Other Funds							5,925.57	
	Current Loans							0.00	
	Unearned Revenues							1,490,825.77	
	Deferred Inflows of Resources							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	(3,106,263.55)	0.00	4,092,563.67	
	<u>Nonoperating</u>								
	Suspense Clearing							0.00	
	TOTAL BALANCE SHEET ITEMS	103,427.02	274,749.33	230,905.13	800.43	(54,865.63)	0.00	3,581,444.91	
	E. NET INCREASE/DECREASE (B - C + D)	241,020.19	18,878,800.26	(3,118,346.61)	1,002,002.46	0.00	0.00	810,643.91	(2,770,801.00)
	F. ENDING CASH (A + E)	(5,149,724.19)	13,729,076.07	10,610,729.46	11,612,731.92				
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							11,612,731.92	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
JUNE		11,612,731.92	11,389,887.04	5,259,935.83	1,808,533.18	(2,250,607.24)	(6,408,989.98)	6,302,957.48	6,684,371.01
A. BEGINNING CASH									
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment		2,116,884.25	2,116,884.25	3,810,391.65	3,810,391.65	3,810,391.65	3,810,391.65	3,810,391.65	3,810,391.65
Property Taxes		0.00	0.00	0.00	0.00	0.00	14,716,259.10	0.00	0.00
Miscellaneous Funds		0.00	(199,015.38)	(398,030.76)	(265,353.84)	(265,353.84)	(265,353.84)	1,638,425.61	(265,353.84)
Federal Revenue		0.00	1,935.86	79,718.61	68,415.75	25,615.90	540,855.79	756,072.07	282,820.71
Other State Revenue		155,906.66	(143,230.60)	(61.19)	40,434.28	337,176.89	565,016.75	252,594.60	56,116.71
Other Local Revenue		547,729.15	140,425.97	917,822.36	73,051.25	177,517.45	1,075,265.68	2,068,117.90	243,503.52
Interfund Transfers In		0.00							
All Other Financing Sources		0.00							
TOTAL RECEIPTS		2,820,520.06	1,917,000.10	4,409,840.67	3,726,939.09	4,085,348.05	20,442,435.13	8,525,601.83	4,015,245.33
C. DISBURSEMENTS									
Certificated Salaries		615,966.18	3,316,078.13	3,482,922.61	3,578,976.61	3,553,350.63	3,396,129.16	3,503,772.21	3,435,523.10
Classified Salaries		836,453.75	1,482,658.07	1,442,181.59	1,414,011.57	1,481,169.98	1,399,249.06	1,483,215.17	1,407,575.87
Employee Benefits		656,855.95	1,996,374.30	1,980,818.55	1,967,835.23	2,033,680.26	2,004,026.33	2,067,297.95	1,967,951.85
Books and Supplies		(2,158.36)	470,904.96	172,539.50	159,673.95	142,408.06	52,732.64	103,059.62	96,716.84
Services		440,125.87	727,982.93	639,746.71	687,369.59	995,383.12	793,493.10	881,274.81	907,380.69
Capital Outlay		0.00	2,605.89	6,241.70	2,271.43	251.07	0.00	0.00	0.00
Other Outlay		20,621.72	11,761.24	124,177.38	(65,901.24)	16,191.48	73,334.82	171,235.47	16,191.48
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		2,587,865.11	8,008,375.52	7,848,628.04	7,754,237.14	8,222,434.60	7,718,965.11	8,209,855.23	7,831,339.83
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		(40.95)			(46.97)			(46.81)	
Accounts Receivable									
Due From Other Funds									
Stores		(625.57)	(38,575.79)	(12,615.28)	(31,795.40)	(21,296.19)	(11,522.56)	65,713.74	(14,943.74)
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		(666.52)	(38,575.79)	(12,615.28)	(31,842.37)	(21,296.19)	(11,522.56)	65,666.93	(14,943.74)
Liabilities and Deferred Inflows									
Accounts Payable		474,833.31							
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		474,833.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(475,499.83)	(38,575.79)	(12,615.28)	(31,842.37)	(21,296.19)	(11,522.56)	65,666.93	(14,943.74)
E. NET INCREASE/DECREASE (B - C + D)									
		(222,844.88)	(6,129,951.21)	(3,451,402.65)	(4,059,140.42)	(4,158,382.74)	12,711,947.46	381,413.53	(3,831,038.24)
F. ENDING CASH (A + E)		11,389,887.04	5,259,935.83	1,808,533.18	(2,250,607.24)	(6,408,989.98)	6,302,957.48	6,684,371.01	2,653,332.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	2,853,332.77	(1,304,718.84)	11,335,069.27	8,586,625.09				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	3,810,391.65	3,810,391.65	3,810,391.65	3,810,391.65			42,337,685.00	
Principal Apportionment	8020-8079	0.00	14,716,259.10	0.00	3,270,279.80			32,702,798.00	
Property Taxes	8080-8099	(464,369.22)	(232,184.61)	1,671,594.84	(232,184.61)	190,877.49		913,698.00	
Miscellaneous Funds	8100-8299	671,453.90	308,155.09	33,872.71	436,781.35	908,008.26		4,113,706.00	
Federal Revenue	8300-8599	0.00	1,344,640.60	811,403.61	1,467,740.55	949,361.56		5,724,867.00	
Other State Revenue	8600-8799	382,732.15	843,670.62	51,997.40	1,682,917.97	685,008.58		8,889,760.00	
Other Local Revenue	8910-8929				3,000,000.00			3,000,000.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		4,400,208.48	20,790,932.45	6,379,260.21	13,435,926.71	2,733,255.89	0.00	97,682,514.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,619,321.88	3,523,648.05	3,511,625.13	3,402,141.94	234,415.37		39,173,871.00	
Classified Salaries	2000-2999	1,501,030.42	1,448,013.68	1,451,993.59	1,393,940.60	190,442.65		16,931,936.00	
Employee Benefits	3000-3999	2,047,857.87	2,025,822.99	2,021,928.55	4,727,904.79	52,628.38		25,550,983.00	
Books and Supplies	4000-4999	127,134.94	180,154.15	109,249.44	592,872.71	280,901.55		2,486,190.00	
Services	5000-5999	1,164,227.31	948,512.80	1,972,365.43	1,290,594.55	2,113,534.09		13,562,001.00	
Capital Outlay	6000-6599	692.53	0.00	5,112.64	2,124.22	200.52		19,500.00	
Other Outgo	7000-7499	161,397.20	16,191.48	16,794.45	(149,715.77)	36,539.29		458,819.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		8,621,662.15	8,142,343.15	9,089,069.23	11,259,863.04	2,908,661.85	0.00	98,183,300.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		(53.64)					(188.37)	
Accounts Receivable	9200-9299				3,161,129.16	(2,733,255.89)		427,873.27	
Due From Other Funds	9310							0.00	
Stores	9320	63,402.06	(8,747.55)	(38,635.16)	(3,523.26)			(53,164.70)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		63,402.06	(8,801.19)	(38,635.16)	3,157,605.90	(2,733,255.89)	0.00	374,520.20	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				2,631,430.21	(2,908,661.85)		197,601.67	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	2,631,430.21	(2,908,661.85)	0.00	197,601.67	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		63,402.06	(8,801.19)	(38,635.16)	526,175.69	175,405.96	0.00	176,918.53	
E. NET INCREASE/DECREASE (B - C + D)		(4,158,051.61)	12,639,788.11	(2,748,444.18)	2,702,239.36	0.00	0.00	(323,867.47)	0.00
F. ENDING CASH (A + E)		(1,304,718.84)	11,335,069.27	8,586,625.09	11,288,864.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,288,864.45	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(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	72,099,894.00	-0.52%	71,723,560.00	0.63%	72,174,735.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	3,931,734.00	-63.98%	1,416,387.00	2.67%	1,454,205.00
4. Other Local Revenues	8600-8799	1,153,878.00	0.00%	1,153,878.00	0.00%	1,153,878.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(16,765,903.00)	0.06%	(16,776,388.00)	3.65%	(17,388,121.00)
6. Total (Sum lines A1 thru A5c)		60,419,603.00	0.16%	60,517,437.00	-0.20%	60,394,697.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,940,323.00		32,503,583.00
b. Step & Column Adjustment				464,105.00		487,554.00
c. Cost-of-Living Adjustment				1,099,155.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,940,323.00	5.05%	32,503,583.00	1.50%	32,991,137.00
2. Classified Salaries						
a. Base Salaries				9,295,329.00		9,764,976.00
b. Step & Column Adjustment				139,430.00		146,475.00
c. Cost-of-Living Adjustment				330,217.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,295,329.00	5.05%	9,764,976.00	1.50%	9,911,451.00
3. Employee Benefits	3000-3999	15,725,179.00	9.81%	17,267,627.00	5.35%	18,191,314.00
4. Books and Supplies	4000-4999	1,088,021.00	0.00%	1,088,019.99	0.00%	1,088,021.00
5. Services and Other Operating Expenditures	5000-5999	5,247,617.00	3.93%	5,453,879.00	3.88%	5,665,453.00
6. Capital Outlay	6000-6999	19,500.00	0.00%	19,500.00	0.00%	19,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	318,393.00	0.00%	318,393.00	0.00%	318,393.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,604,640.00)	0.00%	(1,604,640.00)	0.00%	(1,604,640.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	446,966.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(4,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		61,476,688.00	-1.08%	60,811,337.99	-0.38%	60,580,629.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,057,085.00)		(293,900.99)		(185,932.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,365,178.01		5,308,093.01		5,014,192.02
2. Ending Fund Balance (Sum lines C and D1)		5,308,093.01		5,014,192.02		4,828,260.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,215,802.79		1,988,693.00		1,794,756.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,012,290.22		2,945,499.02		2,953,503.11
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,308,093.01		5,014,192.02		4,828,260.02

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	3,012,290.22		2,945,499.02		2,953,503.11
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,012,290.22		2,945,499.02		2,953,503.11
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.						
B10: 19-20 Budget Cuts. 20-21 Budget includes \$4,000,000 and \$2,000,000 19/20 and 20/21 budget cut respectively						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	4,230,621.00	0.00%	4,230,621.00	0.00%	4,230,621.00
2. Federal Revenues	8100-8299	4,113,706.00	0.00%	4,113,706.00	0.00%	4,113,706.00
3. Other State Revenues	8300-8599	4,373,158.00	-1.48%	4,308,480.00	2.15%	4,401,112.00
4. Other Local Revenues	8600-8799	7,735,882.00	0.00%	7,735,882.00	0.00%	7,735,882.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	16,765,903.00	0.06%	16,776,388.00	3.65%	17,388,121.00
6. Total (Sum lines A1 thru A5c)		37,219,270.00	-0.15%	37,165,077.00	1.90%	37,869,442.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,176,141.00		8,589,240.00
b. Step & Column Adjustment				122,642.00		128,839.00
c. Cost-of-Living Adjustment				290,457.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,176,141.00	5.05%	8,589,240.00	1.50%	8,718,079.00
2. Classified Salaries						
a. Base Salaries				7,611,795.00		7,996,381.00
b. Step & Column Adjustment				114,177.00		119,946.00
c. Cost-of-Living Adjustment				270,409.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,611,795.00	5.05%	7,996,381.00	1.50%	8,116,327.00
3. Employee Benefits	3000-3999	8,840,011.00	7.86%	9,534,983.00	4.78%	9,990,564.00
4. Books and Supplies	4000-4999	1,191,284.00	17.37%	1,398,170.73	0.00%	1,398,169.00
5. Services and Other Operating Expenditures	5000-5999	9,634,963.00	-15.85%	8,108,122.00	-2.55%	7,901,237.00
6. Capital Outlay	6000-6999	1,733,726.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	607,076.00	0.00%	607,076.00	0.00%	607,076.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,137,990.00	0.00%	1,137,990.00	0.00%	1,137,990.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,932,986.00	-4.01%	37,371,962.73	1.33%	37,869,442.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,713,716.00)		(206,885.73)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,920,601.73		206,885.73		0.00
2. Ending Fund Balance (Sum lines C and D1)		206,885.73		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	206,885.73				
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		206,885.73		0.00		0.00
(Line D3f must agree with line D2)						

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	76,330,515.00	-0.49%	75,954,181.00	0.59%	76,405,356.00
2. Federal Revenues	8100-8299	4,113,706.00	0.00%	4,113,706.00	0.00%	4,113,706.00
3. Other State Revenues	8300-8599	8,304,892.00	-31.07%	5,724,867.00	2.28%	5,855,317.00
4. Other Local Revenues	8600-8799	8,889,760.00	0.00%	8,889,760.00	0.00%	8,889,760.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	3,000,000.00	0.00%	3,000,000.00
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)		97,638,873.00	0.04%	97,682,514.00	0.60%	98,264,139.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,116,464.00		41,092,823.00
b. Step & Column Adjustment				586,747.00		616,393.00
c. Cost-of-Living Adjustment				1,389,612.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,116,464.00	5.05%	41,092,823.00	1.50%	41,709,216.00
2. Classified Salaries						
a. Base Salaries				16,907,124.00		17,761,357.00
b. Step & Column Adjustment				253,607.00		266,421.00
c. Cost-of-Living Adjustment				600,626.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,907,124.00	5.05%	17,761,357.00	1.50%	18,027,778.00
3. Employee Benefits	3000-3999	24,565,190.00	9.11%	26,802,610.00	5.15%	28,181,878.00
4. Books and Supplies	4000-4999	2,279,305.00	9.08%	2,486,190.72	0.00%	2,486,190.00
5. Services and Other Operating Expenditures	5000-5999	14,882,580.00	-8.87%	13,562,001.00	0.03%	13,566,690.00
6. Capital Outlay	6000-6999	1,753,226.00	-98.89%	19,500.00	0.00%	19,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	925,469.00	0.00%	925,469.00	0.00%	925,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(466,650.00)	0.00%	(466,650.00)	0.00%	(466,650.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	446,966.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(4,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		100,409,674.00	-2.22%	98,183,300.72	0.27%	98,450,071.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,770,801.00)		(500,786.72)		(185,932.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,285,779.74		5,514,978.74		5,014,192.02
2. Ending Fund Balance (Sum lines C and D1)		5,514,978.74		5,014,192.02		4,828,260.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	206,885.73		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,215,802.79		1,988,693.00		1,794,756.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,012,290.22		2,945,499.02		2,953,503.11
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,514,978.74		5,014,192.02		4,828,260.02
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,012,290.22		2,945,499.02		2,953,503.11
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		3,012,290.22		2,945,499.02		2,953,503.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		7,273.12		7,133.72		6,993.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		100,409,674.00		98,183,300.72		98,450,071.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		100,409,674.00		98,183,300.72		98,450,071.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,012,290.22		2,945,499.02		2,953,502.13
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)		3,012,290.22		2,945,499.02		2,953,502.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(171,930.00)	0.00	(466,650.00)				
Other Sources/Uses Detail					0.00	446,966.00		
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	70,930.00	0.00	221,321.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	101,000.00	0.00	245,329.00	0.00				
Other Sources/Uses Detail					446,966.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					118,729.00	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								
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	118,729.00		
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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	171,930.00	(171,930.00)	466,650.00	(466,650.00)	565,695.00	565,695.00		

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	8,023	8,277		
Charter School				
Total ADA	8,023	8,277	N/A	Met
Second Prior Year (2016-17)				
District Regular	7,776	8,027		
Charter School				
Total ADA	7,776	8,027	N/A	Met
First Prior Year (2017-18)				
District Regular	7,449	7,627		
Charter School		0		
Total ADA	7,449	7,627	N/A	Met
Budget Year (2018-19)				
District Regular	7,454			
Charter School	0			
Total ADA	7,454			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular		8,012	8,410	
Charter School				
Total Enrollment		8,012	8,410	N/A
Met				
Second Prior Year (2016-17)				
District Regular		8,100	7,949	
Charter School				
Total Enrollment		8,100	7,949	1.9%
Not Met				
First Prior Year (2017-18)				
District Regular		7,645	7,721	
Charter School				
Total Enrollment		7,645	7,721	N/A
Met				
Budget Year (2018-19)				
District Regular		7,545		
Charter School				
Total Enrollment		7,545		

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)

Certain assumptions were made that a loss of enrollment would occur due to Charter Schools and gentrification, however, enrollment decline was not as predicted.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	8,074	8,410	
Charter School		0	
Total ADA/Enrollment	8,074	8,410	96.0%
Second Prior Year (2016-17)			
District Regular	7,632	7,949	
Charter School			
Total ADA/Enrollment	7,632	7,949	96.0%
First Prior Year (2017-18)			
District Regular	7,415	7,721	
Charter School	0		
Total ADA/Enrollment	7,415	7,721	96.0%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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	7,273	7,545		
Charter School	0			
Total ADA/Enrollment	7,273	7,545	96.4%	Met
1st Subsequent Year (2019-20)				
District Regular	7,134	7,400		
Charter School				
Total ADA/Enrollment	7,134	7,400	96.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,994	7,254		
Charter School				
Total ADA/Enrollment	6,994	7,254	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	72,099,894.00	71,723,560.00	72,174,735.00	
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	7,631.79	7,457.90	7,277.14	7,137.74
b. Prior Year ADA (Funded)		7,631.79	7,457.90	7,277.14
c. Difference (Step 1a minus Step 1b)		(173.89)	(180.76)	(139.40)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.28%	-2.42%	-1.92%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)		3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-2.28%	-2.42%	-1.92%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.28% to -1.28%	-3.42% to -1.42%	-2.92% to -0.92%

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)	32,702,498.00	32,702,798.00		
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)	74,932,603.00	75,416,817.00	75,040,483.00	75,491,658.00
District's Projected Change in LCFF Revenue:		0.65%	-0.50%	0.60%
LCFF Revenue Standard:		-3.28% to -1.28%	-3.42% to -1.42%	-2.92% to -.92%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

The District is planning budget reductions of \$1.6M in 2018/19, \$4M in 2019/20 and \$6M in 2020/21. These reductions are reflected in the "other adjustments" line of the MYP where the majority of the reductions are personnel costs.

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)	53,400,355.86	58,673,459.71	91.0%
Second Prior Year (2016-17)	55,331,569.18	61,126,649.21	90.5%
First Prior Year (2017-18)	53,798,359.00	60,808,120.00	88.5%
	Historical Average Ratio:		90.0%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

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)	55,960,831.00	61,029,722.00	91.7%	Met
1st Subsequent Year (2019-20)	59,536,186.00	60,811,337.99	97.9%	Not Met
2nd Subsequent Year (2020-21)	61,093,902.00	60,580,629.00	100.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The ratio is outside of the standard because in Form MYP, there are \$4M in budget cuts in 1st subsequent year and \$2M in budget cuts in the 2nd subsequent year. However, the identification of these cuts has not yet been made at this time and therefore are displayed at the end of the expenditures section as one line item. These placeholder budget cuts lines prevent the ratio from having "met" status. Since these budget cuts will primarily reduce staffing in the District, once they are identified ratios will be brought within the norms.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.28%	-2.42%	-1.92%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.28% to 7.72%	-12.42% to 7.58%	-11.92% to 8.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.28% to 2.72%	-7.42% to 2.58%	-6.92% to 3.08%

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)	5,480,044.00		
Budget Year (2018-19)	4,113,706.00	-24.93%	Yes
1st Subsequent Year (2019-20)	4,113,706.00	0.00%	No
2nd Subsequent Year (2020-21)	4,113,706.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to (1) discontinued funding in Title IV grant and (2) decrease in Title I by at least 15%

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	8,953,670.00		
Budget Year (2018-19)	8,304,892.00	-7.25%	No
1st Subsequent Year (2019-20)	5,724,867.00	-31.07%	Yes
2nd Subsequent Year (2020-21)	5,855,317.00	2.28%	No

Explanation:
(required if Yes)

Not projecting any One-Time Discretionary fund for the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	9,352,526.00		
Budget Year (2018-19)	8,889,760.00	-4.95%	No
1st Subsequent Year (2019-20)	8,889,760.00	0.00%	No
2nd Subsequent Year (2020-21)	8,889,760.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	6,889,510.00		
Budget Year (2018-19)	2,279,305.00	-66.92%	Yes
1st Subsequent Year (2019-20)	2,486,190.72	9.08%	Yes
2nd Subsequent Year (2020-21)	2,486,190.00	0.00%	No

Explanation:
(required if Yes)

(1) Mainly due to textbook adoption (\$2.4 million) was removed in the budget year and (2) due to decrease in categorical funds and local donations.

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

First Prior Year (2017-18)	16,752,886.00		
Budget Year (2018-19)	14,882,580.00	-11.16%	Yes
1st Subsequent Year (2019-20)	13,562,001.00	-8.87%	Yes
2nd Subsequent Year (2020-21)	13,566,690.00	0.03%	No

Explanation:
(required if Yes)

18-19: Due to decrease in local donations. 19-20: Reduction of expenditure budget for Clean Energy Jobs Act (mostly spent in 18-19).

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

DATA ENTRY: All data are extracted or calculated.

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)	23,786,240.00		
Budget Year (2018-19)	21,308,358.00	-10.42%	Met
1st Subsequent Year (2019-20)	18,728,333.00	-12.11%	Met
2nd Subsequent Year (2020-21)	18,858,783.00	0.70%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	23,642,396.00		
Budget Year (2018-19)	17,161,885.00	-27.41%	Not Met
1st Subsequent Year (2019-20)	16,048,191.72	-6.49%	Met
2nd Subsequent Year (2020-21)	16,052,880.00	0.03%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

(1) Mainly due to textbook adoption (\$2.4 million) was removed in the budget year and (2) due to decrease in categorical funds and local donations.

Explanation:

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

18-19: Due to decrease in local donations. 19-20: Reduction of expenditure budget for Clean Energy Jobs Act (mostly spent in 18-19).

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	100,409,674.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	100,409,674.00	3,012,290.22	2,143,294.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	100,409,674.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	100,409,674.00	3,012,290.22	2,143,294.57	2,143,294.57

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%
2,008,193.48	2,143,294.57

Budgeted Contribution *
to the Ongoing and Major
Maintenance Account

Maintenance Account	Status
2,143,294.00	Not Met

e. OMMA/RMA Contribution

* Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,143,294.57

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

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

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

Due to rounding less than \$1. Immaterial and will be corrected during 1st interim.

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)	2,907,779.25	2,935,880.00	3,076,248.75
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,558,612.32	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)	2,907,779.25	4,494,492.32	3,076,248.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	96,925,975.07	97,862,665.85	102,541,625.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	96,925,975.07	97,862,665.85	102,541,625.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	4.6%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	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)	5,006,127.11	58,673,459.71	N/A	Met
Second Prior Year (2016-17)	532,555.76	61,674,266.43	N/A	Met
First Prior Year (2017-18)	(4,065,299.00)	61,255,086.00	6.6%	Not Met
Budget Year (2018-19) (Information only)	(1,057,085.00)	61,476,688.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Cost of step and column for existing employees continue. Health and welfare costs and STRS/PERS rates have increased. The District relies on its reserves and transfers-in from other funds to assist with reducing deficit spending.

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)	3,114,517.53	4,891,794.14	N/A	Met
Second Prior Year (2016-17)	7,985,303.14	9,897,921.25	N/A	Met
First Prior Year (2017-18)	9,042,088.25	10,430,477.01	N/A	Met
Budget Year (2018-19) (Information only)	6,365,178.01			

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.)	7,273	7,134	6,994
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):

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

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

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)	100,409,674.00	98,183,300.72	98,450,071.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	100,409,674.00	98,183,300.72	98,450,071.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,012,290.22	2,945,499.02	2,953,502.13
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)	3,012,290.22	2,945,499.02	2,953,502.13

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,012,290.22	2,945,499.02	2,953,503.11
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, If negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	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)	3,012,290.22	2,945,499.02	2,953,503.11
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,012,290.22	2,945,499.02	2,953,502.13
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?

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?

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?

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)?

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)	(18,103,606.00)			
Budget Year (2018-19)	(19,170,426.00)	1,066,820.00	5.9%	Met
1st Subsequent Year (2019-20)	(20,445,999.00)	1,275,573.00	6.7%	Met
2nd Subsequent Year (2020-21)	(21,057,732.00)	611,733.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)				
Budget Year (2018-19)	0.00	0.00	0.0%	Not Met
1st Subsequent Year (2019-20)	3,000,000.00	3,000,000.00	New	Not Met
2nd Subsequent Year (2020-21)	3,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)				
Budget Year (2018-19)	446,966.00	446,966.00	New	Not Met
1st Subsequent Year (2019-20)	0.00	(446,966.00)	-100.0%	Not Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

One time RDA fund transfer in General Fund for FY19-20

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

18-19 is the last payment for Child Nutrition pay back.

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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 1, Fund 12, Fund 13, Fund 14, Fund 21	Fund 1, Fund 12, Fund 13, Fund 14, Fund 21 obj 1000-39	510,009

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

Apple Lease	1	Fund 1	Fund 1 obj 5620	109,733
Siemens	12	Fund 1	Fund 1 obj 7438 7439	2,237,707
CA Energy Project	11	Fund 1	Fund 1 obj 7438 7439	1,050,804
Other GO Bonds \$60M	29	Fund 51	Fund 51 obj 7433 7434	53,200,000
Other GO Bonds \$67M	30	Fund 51	Fund 51 obj 7433 7434	67,000,000
TOTAL:				124,108,253

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Apple Lease	109,733	109,733	0	0
Siemens	200,241	207,703	215,447	223,483
CA Energy Project	110,689	110,689	110,689	110,689
Other GO Bonds \$60M	8,618,692	8,891,025	2,981,025	1,655,025
Other GO Bonds \$67M	0	980,517	8,346,663	6,731,663
Total Annual Payments:	9,039,355	10,299,667	11,653,824	8,720,860
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	No

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)

Debt service for the General Obligation Bonds will be managed under Fund 51, administered by the County Office of Education

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	19,109,729.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	19,109,729.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,126,724.00	2,126,724.00	2,126,724.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	976,148.00	976,148.00	976,148.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	976,148.00	976,148.00	976,148.00
d. Number of retirees receiving OPEB benefits	333	333	333

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	381.9	383.3	383.3	383.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

[]

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] 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)?	No	No	No

One Year Agreement

Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year	[]	[]	[]

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,382,642	4,536,034	4,694,796
Actual	3.5%	3.5%

Certificated (Non-management) Prior Year Settlements

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

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
Actual	1.5%	1.5%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
No	No	No

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	304.9	288.3	288.3	288.3

Classified (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.

NA

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

180,272

7. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.5% on 17/18 salaries schedule	+3.5% on 18/19 est. schedule	None

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,308,043	2,388,824	2,472,433
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year		3.5%	3.5%

	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:	No		

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	Actual	1.5%	1.5%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	72.3	70.8	70.8	70.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	No
3.5% over 17/18 salary schedule	3.5% over est. 18/19 salary schedule	None

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,098,704	1,137,159	1,176,959
Actual	3.5%	3.5%

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
Actual	1.5%	1.5%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,400	2,400	2,400

S9. Local Control and Accountability Plan (LCAP)

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="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) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="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? | <input type="text" value="Yes"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Redwood City Elementary

San Mateo County

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

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

IMPORT CHECKS

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

PASSED

CHECKRESOURCE - (W) - 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	4036	0	0000	0000	8290	4036 4,862.00
Explanation: Funds under resource code 4036 spent-out in 2017/18 and appropriately coded under goal/function 0000/2700.						
01	4036	0	1110	1000	4300	4036 4,862.00
01	4036	0	0000	0000	979Z	4036 0.00
01	4036	0	0000	0000	9740	4036 0.00

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CHK-FUNDxRESOURCE - (W) - 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		

01-4036-0-0000-0000-8290	01	4036	4,862.00
01-4036-0-0000-0000-9740	01	4036	0.00
01-4036-0-0000-0000-979Z	01	4036	0.00
01-4036-0-1110-1000-4300	01	4036	4,862.00

Explanation:Funds under resource code 4036 spent out in 2017/18 and appropriately coded under goal/function 0000/2700

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

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

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

CHK-RESOURCExOBJECTA - (W) - 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				
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT		VALUE
01-4036-0-0000-0000-8290	4036	8290		4,862.00

Explanation:Funds under resource 4036 spent out in 17/18 and appropriately coded under goal/func 0000/2700

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a

Special Education Local Plan Area.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2018-19 Budget
Technical Review Checks

Redwood City Elementary

San Mateo County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8660	-15,000.00

Explanation: Interest earned in General Fund is negative due to temporary negative cash balances.

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.