

2018-2019 Annual Budget

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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: Tracy Unified School District
Date: June 22, 2018

Place: Tracy Unified School District
Date: June 12, 2018
Time: 07:00 PM

Adoption Date: June 26, 2018

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

Contact person for additional information on the budget reports:

Name: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.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? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<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) 	n/a	
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? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 26, 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	

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	14,820	14,924		
Charter School				
Total ADA	14,820	14,924	N/A	Met
Second Prior Year (2016-17)				
District Regular	14,653	14,723		
Charter School				
Total ADA	14,653	14,723	N/A	Met
First Prior Year (2017-18)				
District Regular	14,366	14,372		
Charter School		0		
Total ADA	14,366	14,372	N/A	Met
Budget Year (2018-19)				
District Regular	14,249			
Charter School	0			
Total ADA	14,249			

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	15,462	15,462		
Charter School				
Total Enrollment	15,462	15,462	0.0%	Met
Second Prior Year (2016-17)				
District Regular	15,157	15,157		
Charter School				
Total Enrollment	15,157	15,157	0.0%	Met
First Prior Year (2017-18)				
District Regular	14,967	14,967		
Charter School				
Total Enrollment	14,967	14,967	0.0%	Met
Budget Year (2018-19)				
District Regular	14,706			
Charter School				
Total Enrollment	14,706			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	14,752	15,462	
Charter School		0	
Total ADA/Enrollment	14,752	15,462	95.4%
Second Prior Year (2016-17)			
District Regular	14,401	15,157	
Charter School			
Total ADA/Enrollment	14,401	15,157	95.0%
First Prior Year (2017-18)			
District Regular	14,231	14,967	
Charter School	0		
Total ADA/Enrollment	14,231	14,967	95.1%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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	13,970	14,706		
Charter School	0			
Total ADA/Enrollment	13,970	14,706	95.0%	Met
1st Subsequent Year (2019-20)				
District Regular	13,715	14,437		
Charter School				
Total ADA/Enrollment	13,715	14,437	95.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	13,463	14,172		
Charter School				
Total ADA/Enrollment	13,463	14,172	95.0%	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?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		139,756,388.00	140,753,609.00	141,898,566.00

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	36,428,825.00	34,122,394.00	34,122,394.00	34,122,394.00
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)	134,937,848.00	144,725,107.00	145,066,471.00	146,211,428.00
District's Projected Change in LCFF Revenue:		7.25%	0.24%	0.79%
LCFF Revenue Standard:		6.05% to 8.05%	-.69% to 1.31%	-.14% to 1.86%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	89,568,150.77	104,233,907.54	85.9%
Second Prior Year (2016-17)	97,345,108.56	115,640,920.30	84.2%
First Prior Year (2017-18)	99,120,539.00	118,949,189.00	83.3%
	Historical Average Ratio:		84.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

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)	101,954,585.00	128,581,238.00	79.3%	Not Met
1st Subsequent Year (2019-20)	104,498,499.28	126,177,820.28	82.8%	Met
2nd Subsequent Year (2020-21)	106,782,506.00	128,501,487.00	83.1%	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)

Projected salary increases for TEA, CSEA, TSMA have not been included in the current and subsequent years expenditures.

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):	7.05%	0.31%	0.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.95% to 17.05%	-9.69% to 10.31%	-9.14% to 10.86%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.05% to 12.05%	-4.69% to 5.31%	-4.14% to 5.86%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	8,327,262.00		
Budget Year (2018-19)	6,197,030.00	-25.58%	Yes
1st Subsequent Year (2019-20)	6,197,030.00	0.00%	No
2nd Subsequent Year (2020-21)	6,197,030.00	0.00%	No

Explanation:
(required if Yes)

The change for the Budget Year relates to the removal of Deferred Revenue

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	12,508,824.00		
Budget Year (2018-19)	14,649,393.00	17.11%	Yes
1st Subsequent Year (2019-20)	9,432,497.00	-35.61%	Yes
2nd Subsequent Year (2020-21)	9,420,429.00	-0.13%	No

Explanation:
(required if Yes)

The adding the discretionary one-time mandate revenue for 2018-19, and reversing the amount for 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	7,264,447.00		
Budget Year (2018-19)	5,134,627.00	-29.32%	Yes
1st Subsequent Year (2019-20)	3,728,205.00	-27.39%	Yes
2nd Subsequent Year (2020-21)	3,728,205.00	0.00%	No

Explanation:
(required if Yes)

Due to the reversal of one-time restricted grants and the reduction of special education funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	11,746,909.00		
Budget Year (2018-19)	16,786,709.00	42.90%	Yes
1st Subsequent Year (2019-20)	9,496,609.00	-43.43%	Yes
2nd Subsequent Year (2020-21)	9,089,578.00	-4.29%	Yes

Explanation:
(required if Yes)

The 2018-19 increase mainly due to one-time technology spending and unused grant carryovers. 2019-20 is the reversal of one-time technology spending and unused grant carryovers.

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

First Prior Year (2017-18)	18,438,580.00		
Budget Year (2018-19)	17,173,277.00	-6.86%	Yes
1st Subsequent Year (2019-20)	17,126,027.00	-0.28%	No
2nd Subsequent Year (2020-21)	17,126,026.77	0.00%	No

Explanation:
(required if Yes)

2018-19 due to increases to utilities and staff development, and the reversal of one-time facilities expenditures.

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)	28,100,533.00		
Budget Year (2018-19)	25,981,050.00	-7.54%	Not Met
1st Subsequent Year (2019-20)	19,357,732.00	-25.49%	Not Met
2nd Subsequent Year (2020-21)	19,345,664.00	-0.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	30,185,489.00		
Budget Year (2018-19)	33,959,986.00	12.50%	Met
1st Subsequent Year (2019-20)	26,622,636.00	-21.61%	Not Met
2nd Subsequent Year (2020-21)	26,215,604.77	-1.53%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The change for the Budget Year relates to the removal of Deferred Revenue

Explanation:

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

The adding the discretionary one-time mandate revenue for 2018-19, and reversing the amount for 2017-18.

Explanation:

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

Due to the reversal of one-time restricted grants and the reduction of special education funding.

- 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)

The 2018-19 increase mainly due to one-time technolog spending and unused grant carryovers. 2019-20 is the reversal of one-time technolog spending and unused grant carryovers.

Explanation:

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

2018-19 due to increases to utilities and staff development, and the reversal of one-time facilities expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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

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

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

0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	169,800,171.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	169,800,171.00	5,094,005.13	5,221,410.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	169,800,171.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	169,800,171.00	5,094,005.13	3,727,514.96	3,727,514.96

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%
3,396,003.42	3,727,514.96

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

5,221,410.00	N/A
--------------	-----

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,094,005.13

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,116,368.00	4,532,593.00	4,856,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	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	(0.47)	(1.00)
e. Available Reserves (Lines 1a through 1d)	4,116,368.00	4,532,592.53	4,855,999.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	137,212,250.61	151,086,428.62	161,839,018.00
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)	137,212,250.61	151,086,428.62	161,839,018.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	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)	11,864,919.91	104,233,907.54	N/A	Met
Second Prior Year (2016-17)	895,615.05	115,640,920.30	N/A	Met
First Prior Year (2017-18)	(1,467,456.00)	118,949,189.00	1.2%	Not Met
Budget Year (2018-19) (Information only)	242,045.00	128,581,238.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	22,082,399.00	25,150,624.54	N/A	Met
Second Prior Year (2016-17)	31,620,024.00	37,015,544.45	N/A	Met
First Prior Year (2017-18)	34,829,930.00	37,911,158.00	N/A	Met
Budget Year (2018-19) (Information only)	36,443,702.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	13,970	13,715	13,463
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):

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	169,800,171.00	164,119,465.28	166,525,375.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	169,800,171.00	164,119,465.28	166,525,375.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,094,005.13	4,923,583.96	4,995,761.25
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)	5,094,005.13	4,923,583.96	4,995,761.25

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,905,000.00	4,924,000.00	5,000,000.00
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)	(7.00)	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)	5,904,993.00	4,924,000.00	5,000,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.48%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	5,094,005.13	4,923,583.96	4,995,761.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(21,012,019.00)			
Budget Year (2018-19)	(22,943,350.00)	1,931,331.00	9.2%	Met
1st Subsequent Year (2019-20)	(23,059,831.00)	116,481.00	0.5%	Met
2nd Subsequent Year (2020-21)	(23,154,140.00)	94,309.00	0.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	10,000.00			
Budget Year (2018-19)	10,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	10,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	10,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

19,153,058.00

0.00

19,153,058.00

Actuarial

Jun 30, 2017

5. OPEB Contributions

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

1,834,342.00	1,834,342.00	1,834,342.00
775,273.00	775,273.00	775,273.00
764,766.00	934,857.00	1,092,261.00
70	70	70

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	701.6	701.0	701.0	701.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Entire Contract is unsettled.

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

876,780

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
6,513,893	6,513,893	6,513,893
CAPPED	CAPPED	CAPPED
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

Yes		
-----	--	--

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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	1,035,720	1,053,110
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	529.0	528.8	528.8	528.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Entire contract is unsettled.

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

339,845

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
3,567,743	3,567,743	3,567,743
CAPPED	CAPPED	CAPPED
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	202,264	124,904
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	139.0	137.0	137.0	137.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

105,269

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
864,556	864,556	864,556
CAPPED	CAPPED	CAPPED
0.0%	0.0%	0.0%

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

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
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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: Jun 26, 2018

For additional information on this certification, please contact:

Name: Stacy Johnson

Title: HR Technician

Telephone: (209) 830-3200

E-mail: sjohnson@tusd.net

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	130,144,919.00	0.00	130,144,919.00	141,762,819.00	0.00	141,762,819.00	8.9%
2) Federal Revenue		8100-8299	87,361.00	8,239,901.00	8,327,262.00	0.00	6,197,030.00	6,197,030.00	-25.6%
3) Other State Revenue		8300-8599	4,706,566.00	7,802,258.00	12,508,824.00	7,383,794.00	7,265,599.00	14,649,393.00	17.1%
4) Other Local Revenue		8600-8799	3,539,273.00	3,725,174.00	7,264,447.00	2,610,020.00	2,524,607.00	5,134,627.00	-29.3%
5) TOTAL, REVENUES			138,478,119.00	19,767,333.00	158,245,452.00	151,756,633.00	15,987,236.00	167,743,869.00	6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	57,787,128.00	9,684,173.00	67,471,301.00	59,201,736.00	9,846,261.00	69,047,997.00	2.3%
2) Classified Salaries		2000-2999	17,862,330.00	5,944,129.00	23,806,459.00	17,233,520.00	6,190,306.00	23,423,826.00	-1.6%
3) Employee Benefits		3000-3999	23,471,081.00	10,280,546.00	33,751,627.00	25,519,329.00	10,844,254.00	36,363,583.00	7.7%
4) Books and Supplies		4000-4999	7,144,886.00	4,602,023.00	11,746,909.00	11,102,974.00	5,683,735.00	16,786,709.00	42.9%
5) Services and Other Operating Expenditures		5000-5999	12,000,573.00	6,438,007.00	18,438,580.00	12,538,841.00	4,634,436.00	17,173,277.00	-6.9%
6) Capital Outlay		6000-6999	935,557.00	3,509,610.00	4,445,167.00	3,130,395.00	1,307,847.00	4,438,242.00	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,355,482.00	1,122,181.00	2,477,663.00	1,483,478.00	1,366,902.00	2,850,380.00	15.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,607,848.00)	1,309,160.00	(298,688.00)	(1,629,035.00)	1,345,192.00	(283,843.00)	-5.0%
9) TOTAL, EXPENDITURES			118,949,189.00	42,889,829.00	161,839,018.00	128,581,238.00	41,218,933.00	169,800,171.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			19,528,930.00	(23,122,496.00)	(3,593,566.00)	23,175,395.00	(25,231,697.00)	(2,056,302.00)	-42.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,633.00	0.00	15,633.00	10,000.00	0.00	10,000.00	-36.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	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	(21,012,019.00)	21,012,019.00	0.00	(22,943,350.00)	22,943,350.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,996,386.00)	21,012,019.00	15,633.00	(22,933,350.00)	22,943,350.00	10,000.00	-36.0%

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)			(1,467,456.00)	(2,110,477.00)	(3,577,933.00)	242,045.00	(2,288,347.00)	(2,046,302.00)	-42.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
2) Ending Balance, June 30 (E + F1e)			36,443,702.00	2,288,345.00	38,732,047.00	36,685,747.00	(2.00)	36,685,745.00	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	147,332.29	0.00	147,332.29	147,332.29	0.00	147,332.29	0.0%
Prepaid Items		9713	309,868.54	0.00	309,868.54	309,866.54	0.00	309,866.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,288,346.00	2,288,346.00	0.00	5.00	5.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	31,115,501.17	0.00	31,115,501.17	30,308,548.17	0.00	30,308,548.17	-2.6%
Textbooks	0000	9780				3,000,000.00		3,000,000.00	
Budget Shortfall	0000	9780				16,649,791.17		16,649,791.17	
Budget Shortfall	1100	9780				10,658,753.00		10,658,753.00	
Textbooks	0000	9780	3,000,000.00		3,000,000.00				
Budget Shortfall	0000	9780	18,414,748.17		18,414,748.17				
Budget Shortfall	1100	9780	9,700,753.00		9,700,753.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,856,000.00	0.00	4,856,000.00	5,905,000.00	0.00	5,905,000.00	21.6%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(7.00)	(7.00)	600.0%

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	54,372,159.72	(18,085,016.73)	36,287,142.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	38,355.50	0.00	38,355.50				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
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	43,738.40	0.00	43,738.40				
4) Due from Grantor Government		9290	0.00	944,895.83	944,895.83				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	147,332.29	0.00	147,332.29				
7) Prepaid Expenditures		9330	309,868.54	0.00	309,868.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			54,926,454.45	(17,140,120.90)	37,786,333.55				
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	891,848.53	43,763.40	935,611.93				
2) Due to Grantor Governments		9590	627,205.39	0.00	627,205.39				
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	192,109.03	192,109.03				
6) TOTAL, LIABILITIES			1,519,053.92	235,872.43	1,754,926.35				
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)			53,407,400.53	(17,375,993.33)	36,031,407.20				

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	79,007,074.00	0.00	79,007,074.00	91,436,745.00	0.00	91,436,745.00	15.7%
Education Protection Account State Aid - Current Year		8012	19,501,949.00	0.00	19,501,949.00	19,165,968.00	0.00	19,165,968.00	-1.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	239,242.00	0.00	239,242.00	239,242.00	0.00	239,242.00	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	28,460,023.00	0.00	28,460,023.00	26,153,592.00	0.00	26,153,592.00	-8.1%
Unsecured Roll Taxes		8042	1,470,983.00	0.00	1,470,983.00	1,470,983.00	0.00	1,470,983.00	0.0%
Prior Years' Taxes		8043	22,155.00	0.00	22,155.00	22,155.00	0.00	22,155.00	0.0%
Supplemental Taxes		8044	259,526.00	0.00	259,526.00	259,526.00	0.00	259,526.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,670,465.00	0.00	3,670,465.00	3,670,465.00	0.00	3,670,465.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,306,431.00	0.00	2,306,431.00	2,306,431.00	0.00	2,306,431.00	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			134,937,848.00	0.00	134,937,848.00	144,725,107.00	0.00	144,725,107.00	7.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,225,000.00)		(2,225,000.00)	(300,000.00)		(300,000.00)	-86.5%
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	(2,567,929.00)	0.00	(2,567,929.00)	(2,662,288.00)	0.00	(2,662,288.00)	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			130,144,919.00	0.00	130,144,919.00	141,762,819.00	0.00	141,762,819.00	8.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,137,871.00	2,137,871.00	0.00	2,342,023.00	2,342,023.00	9.5%
Special Education Discretionary Grants		8182	0.00	247,948.00	247,948.00	0.00	43,796.00	43,796.00	-82.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,741,455.00	4,741,455.00		2,729,266.00	2,729,266.00	-42.4%
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		495,481.00	495,481.00		431,741.00	431,741.00	-12.9%
Title III, Part A, Immigrant Education Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		412,616.00	412,616.00		409,653.00	409,653.00	-0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		123,693.00	123,693.00		112,587.00	112,587.00	-9.0%
All Other Federal Revenue	All Other	8290	87,361.00	80,837.00	168,198.00	0.00	127,964.00	127,964.00	-23.9%
TOTAL, FEDERAL REVENUE			87,361.00	8,239,901.00	8,327,262.00	0.00	6,197,030.00	6,197,030.00	-25.6%
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	2,678,816.00	0.00	2,678,816.00	5,357,428.00	0.00	5,357,428.00	100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,027,750.00	660,000.00	2,687,750.00	2,026,366.00	666,202.00	2,692,568.00	0.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		825,309.00	825,309.00		441,780.00	441,780.00	-46.5%
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	0.00	6,316,949.00	6,316,949.00	0.00	6,157,617.00	6,157,617.00	-2.5%
TOTAL, OTHER STATE REVENUE			4,706,566.00	7,802,258.00	12,508,824.00	7,383,794.00	7,265,599.00	14,649,393.00	17.1%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Interagency Services		8677	0.00	721,111.00	721,111.00	0.00	362,976.00	362,976.00	-49.7%
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	3,219,273.00	1,264,845.00	4,484,118.00	2,290,020.00	1,311,339.00	3,601,359.00	-19.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,739,218.00	1,739,218.00		850,292.00	850,292.00	-51.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,539,273.00	3,725,174.00	7,264,447.00	2,610,020.00	2,524,607.00	5,134,627.00	-29.3%
TOTAL, REVENUES			138,478,119.00	19,767,333.00	158,245,452.00	151,756,633.00	15,987,236.00	167,743,869.00	6.0%

			2017-18 Estimated Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		48,925,429.00	7,588,310.00	56,513,739.00	50,198,131.00	7,400,749.00	57,598,880.00	1.9%
Certificated Pupil Support Salaries	1200		2,137,681.00	1,275,171.00	3,412,852.00	2,153,859.00	1,407,209.00	3,561,068.00	4.3%
Certificated Supervisors' and Administrators' Salaries	1300		5,868,631.00	473,092.00	6,341,723.00	6,008,288.00	458,248.00	6,466,536.00	2.0%
Other Certificated Salaries	1900		855,387.00	347,600.00	1,202,987.00	841,458.00	580,055.00	1,421,513.00	18.2%
TOTAL, CERTIFICATED SALARIES			57,787,128.00	9,684,173.00	67,471,301.00	59,201,736.00	9,846,261.00	69,047,997.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		1,798,223.00	3,445,691.00	5,243,914.00	1,745,304.00	3,636,740.00	5,382,044.00	2.6%
Classified Support Salaries	2200		8,549,643.00	1,945,889.00	10,495,532.00	8,230,226.00	1,997,440.00	10,227,666.00	-2.6%
Classified Supervisors' and Administrators' Salaries	2300		2,012,100.00	231,112.00	2,243,212.00	1,780,196.00	254,587.00	2,034,783.00	-9.3%
Clerical, Technical and Office Salaries	2400		4,960,234.00	316,466.00	5,276,700.00	4,915,042.00	301,539.00	5,216,581.00	-1.1%
Other Classified Salaries	2900		542,130.00	4,971.00	547,101.00	562,752.00	0.00	562,752.00	2.9%
TOTAL, CLASSIFIED SALARIES			17,862,330.00	5,944,129.00	23,806,459.00	17,233,520.00	6,190,306.00	23,423,826.00	-1.6%
EMPLOYEE BENEFITS									
STRS	3101-3102		8,433,577.00	6,966,976.00	15,400,553.00	9,403,510.00	7,109,895.00	16,513,405.00	7.2%
PERS	3201-3202		2,556,146.00	920,458.00	3,476,604.00	3,134,346.00	1,159,861.00	4,294,207.00	23.5%
OASDI/Medicare/Alternative	3301-3302		1,936,922.00	579,212.00	2,516,134.00	2,041,987.00	608,595.00	2,650,582.00	5.3%
Health and Welfare Benefits	3401-3402		7,881,632.00	1,505,460.00	9,387,092.00	8,309,306.00	1,651,811.00	9,961,117.00	6.1%
Unemployment Insurance	3501-3502		37,863.00	7,826.00	45,689.00	38,306.00	8,067.00	46,373.00	1.5%
Workers' Compensation	3601-3602		1,480,533.00	300,614.00	1,781,147.00	1,447,466.00	306,025.00	1,753,491.00	-1.6%
OPEB, Allocated	3701-3702		750,932.00	0.00	750,932.00	750,932.00	0.00	750,932.00	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		393,476.00	0.00	393,476.00	393,476.00	0.00	393,476.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,471,081.00	10,280,546.00	33,751,627.00	25,519,329.00	10,844,254.00	36,363,583.00	7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		2,534,038.00	209,440.00	2,743,478.00	2,419,040.00	2,437,208.00	4,856,248.00	77.0%
Books and Other Reference Materials	4200		220,092.00	82,047.00	302,139.00	44,989.00	45,317.00	90,306.00	-70.1%
Materials and Supplies	4300		2,462,546.00	3,601,044.00	6,063,590.00	5,984,779.00	2,757,909.00	8,742,688.00	44.2%
Noncapitalized Equipment	4400		1,928,210.00	709,492.00	2,637,702.00	2,654,166.00	443,301.00	3,097,467.00	17.4%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,144,886.00	4,602,023.00	11,746,909.00	11,102,974.00	5,683,735.00	16,786,709.00	42.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		0.00	24,263.00	24,263.00	0.00	30,000.00	30,000.00	23.6%
Travel and Conferences	5200		88,358.00	370,623.00	458,981.00	232,078.00	90,919.00	322,997.00	-29.6%
Dues and Memberships	5300		58,778.00	10,924.00	69,702.00	92,164.00	20,784.00	112,948.00	62.0%
Insurance	5400 - 5450		837,401.00	0.00	837,401.00	896,776.00	0.00	896,776.00	7.1%
Operations and Housekeeping Services	5500		4,351,997.00	21,910.00	4,373,907.00	4,689,227.00	18,900.00	4,708,127.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		917,483.00	560,206.00	1,477,689.00	358,055.00	601,053.00	959,108.00	-35.1%
Transfers of Direct Costs	5710		(61,799.00)	61,799.00	0.00	(58,000.00)	58,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(6,023.00)	1,254.00	(4,769.00)	(14,000.00)	0.00	(14,000.00)	193.6%
Professional/Consulting Services and Operating Expenditures	5800		5,239,146.00	5,379,417.00	10,618,563.00	5,545,094.00	3,805,235.00	9,350,329.00	-11.9%
Communications	5900		575,232.00	7,611.00	582,843.00	797,447.00	9,545.00	806,992.00	38.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000,573.00	6,438,007.00	18,438,580.00	12,538,841.00	4,634,436.00	17,173,277.00	-6.9%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	830,269.00	3,416,120.00	4,246,389.00	1,905,395.00	1,307,847.00	3,213,242.00	-24.3%
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	105,288.00	93,490.00	198,778.00	1,225,000.00	0.00	1,225,000.00	516.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			935,557.00	3,509,610.00	4,445,167.00	3,130,395.00	1,307,847.00	4,438,242.00	-0.2%
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	20,000.00	20,000.00	0.00	18,000.00	18,000.00	-10.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,312,668.00	1,096,481.00	2,409,149.00	1,440,998.00	1,343,202.00	2,784,200.00	15.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	42,814.00	5,700.00	48,514.00	42,480.00	5,700.00	48,180.00	-0.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,355,482.00	1,122,181.00	2,477,663.00	1,483,478.00	1,366,902.00	2,850,380.00	15.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,309,160.00)	1,309,160.00	0.00	(1,345,192.00)	1,345,192.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(298,688.00)	0.00	(298,688.00)	(283,843.00)	0.00	(283,843.00)	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,607,848.00)	1,309,160.00	(298,688.00)	(1,629,035.00)	1,345,192.00	(283,843.00)	-5.0%
TOTAL, EXPENDITURES			118,949,189.00	42,889,829.00	161,839,018.00	128,581,238.00	41,218,933.00	169,800,171.00	4.9%

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)	
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	15,633.00	0.00	15,633.00	10,000.00	0.00	10,000.00	-36.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,633.00	0.00	15,633.00	10,000.00	0.00	10,000.00	-36.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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	(21,012,019.00)	21,012,019.00	0.00	(22,943,350.00)	22,943,350.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,012,019.00)	21,012,019.00	0.00	(22,943,350.00)	22,943,350.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(20,996,386.00)	21,012,019.00	15,633.00	(22,933,350.00)	22,943,350.00	10,000.00	-36.0%

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	130,144,919.00	0.00	130,144,919.00	141,762,819.00	0.00	141,762,819.00	8.9%
2) Federal Revenue		8100-8299	87,361.00	8,239,901.00	8,327,262.00	0.00	6,197,030.00	6,197,030.00	-25.6%
3) Other State Revenue		8300-8599	4,706,566.00	7,802,258.00	12,508,824.00	7,383,794.00	7,265,599.00	14,649,393.00	17.1%
4) Other Local Revenue		8600-8799	3,539,273.00	3,725,174.00	7,264,447.00	2,610,020.00	2,524,607.00	5,134,627.00	-29.3%
5) TOTAL, REVENUES			138,478,119.00	19,767,333.00	158,245,452.00	151,756,633.00	15,987,236.00	167,743,869.00	6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	69,827,249.00	26,136,541.00	95,963,790.00	75,792,417.00	26,559,152.00	102,351,569.00	6.7%
2) Instruction - Related Services	2000-2999		19,093,412.00	3,390,055.00	22,483,467.00	19,689,351.00	2,967,432.00	22,656,783.00	0.8%
3) Pupil Services	3000-3999		8,641,164.00	2,547,012.00	11,188,176.00	10,513,355.00	2,590,805.00	13,104,160.00	17.1%
4) Ancillary Services	4000-4999		1,296,519.00	40,495.00	1,337,014.00	1,249,701.00	42,186.00	1,291,887.00	-3.4%
5) Community Services	5000-5999		266,054.00	0.00	266,054.00	261,309.00	0.00	261,309.00	-1.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,594,499.00	1,345,459.00	6,939,958.00	5,692,239.00	1,380,928.00	7,073,167.00	1.9%
8) Plant Services	8000-8999		12,874,810.00	8,308,086.00	21,182,896.00	13,899,388.00	6,311,528.00	20,210,916.00	-4.6%
9) Other Outgo	9000-9999		1,355,482.00	1,122,181.00	2,477,663.00	1,483,478.00	1,366,902.00	2,850,380.00	15.0%
10) TOTAL, EXPENDITURES			118,949,189.00	42,889,829.00	161,839,018.00	128,581,238.00	41,218,933.00	169,800,171.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,528,930.00	(23,122,496.00)	(3,593,566.00)	23,175,395.00	(25,231,697.00)	(2,056,302.00)	-42.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	15,633.00	0.00	15,633.00	10,000.00	0.00	10,000.00	-36.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,012,019.00)	21,012,019.00	0.00	(22,943,350.00)	22,943,350.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,996,386.00)	21,012,019.00	15,633.00	(22,933,350.00)	22,943,350.00	10,000.00	-36.0%

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)			(1,467,456.00)	(2,110,477.00)	(3,577,933.00)	242,045.00	(2,288,347.00)	(2,046,302.00)	-42.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,911,158.00	4,398,822.00	42,309,980.00	36,443,702.00	2,288,345.00	38,732,047.00	-8.5%
2) Ending Balance, June 30 (E + F1e)			36,443,702.00	2,288,345.00	38,732,047.00	36,685,747.00	(2.00)	36,685,745.00	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	147,332.29	0.00	147,332.29	147,332.29	0.00	147,332.29	0.0%
Prepaid Items		9713	309,868.54	0.00	309,868.54	309,866.54	0.00	309,866.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,288,346.00	2,288,346.00	0.00	5.00	5.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	31,115,501.17	0.00	31,115,501.17	30,308,548.17	0.00	30,308,548.17	-2.6%
Textbooks	0000	9780				3,000,000.00		3,000,000.00	
Budget Shortfall	0000	9780				16,649,791.17		16,649,791.17	
Budget Shortfall	1100	9780				10,658,753.00		10,658,753.00	
Textbooks	0000	9780	3,000,000.00		3,000,000.00				
Budget Shortfall	0000	9780	18,414,748.17		18,414,748.17				
Budget Shortfall	1100	9780	9,700,753.00		9,700,753.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,856,000.00	0.00	4,856,000.00	5,905,000.00	0.00	5,905,000.00	21.6%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(7.00)	(7.00)	600.0%

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	107,739.00	107,739.00	0.0%
3) Other State Revenue		8300-8599	529,694.00	526,359.00	-0.6%
4) Other Local Revenue		8600-8799	4,690.00	0.00	-100.0%
5) TOTAL, REVENUES			642,123.00	634,098.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	259,166.00	150,601.00	-41.9%
2) Classified Salaries		2000-2999	249,114.00	194,695.00	-21.8%
3) Employee Benefits		3000-3999	181,955.00	142,002.00	-22.0%
4) Books and Supplies		4000-4999	96,097.00	114,068.00	18.7%
5) Services and Other Operating Expenditures		5000-5999	30,275.00	10,124.00	-66.6%
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	23,073.00	22,609.00	-2.0%
9) TOTAL, EXPENDITURES			839,680.00	634,099.00	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(197,557.00)	(1.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(197,557.00)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,886.00	14,329.00	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,886.00	14,329.00	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,886.00	14,329.00	-93.2%
2) Ending Balance, June 30 (E + F1e)			14,329.00	14,328.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,329.00	14,329.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,157.13		
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	24,908.18		
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			153,065.31		
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	20.82		
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			20.82		
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)			153,044.49		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	107,739.00	107,739.00	0.0%
TOTAL, FEDERAL REVENUE			107,739.00	107,739.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	507,790.00	507,790.00	0.0%
All Other State Revenue	All Other	8590	21,904.00	18,569.00	-15.2%
TOTAL, OTHER STATE REVENUE			529,694.00	526,359.00	-0.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,690.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,690.00	0.00	-100.0%
TOTAL, REVENUES			642,123.00	634,098.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	220,709.00	143,194.00	-35.1%
Certificated Pupil Support Salaries		1200	31,050.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,407.00	7,407.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			259,166.00	150,601.00	-41.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	67,289.00	48,574.00	-27.8%
Classified Support Salaries		2200	26,351.00	24,907.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	155,474.00	121,214.00	-22.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			249,114.00	194,695.00	-21.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,882.00	40,898.00	-30.5%
PERS		3201-3202	38,213.00	35,166.00	-8.0%
OASDI/Medicare/Alternative		3301-3302	22,916.00	16,028.00	-30.1%
Health and Welfare Benefits		3401-3402	51,581.00	43,187.00	-16.3%
Unemployment Insurance		3501-3502	262.00	172.00	-34.4%
Workers' Compensation		3601-3602	10,101.00	6,551.00	-35.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,955.00	142,002.00	-22.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,000.00	0.00	-100.0%
Materials and Supplies		4300	45,499.00	85,470.00	87.9%
Noncapitalized Equipment		4400	46,598.00	28,598.00	-38.6%
TOTAL, BOOKS AND SUPPLIES			96,097.00	114,068.00	18.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,821.00	5,074.00	-42.5%
Dues and Memberships		5300	1,750.00	1,750.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,750.00	1,750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	204.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,700.00	1,500.00	-91.5%
Communications		5900	50.00	50.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,275.00	10,124.00	-66.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,073.00	22,609.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,073.00	22,609.00	-2.0%
TOTAL, EXPENDITURES			839,680.00	634,099.00	-24.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,739.00	107,739.00	0.0%
3) Other State Revenue		8300-8599	529,694.00	526,359.00	-0.6%
4) Other Local Revenue		8600-8799	4,690.00	0.00	-100.0%
5) TOTAL, REVENUES			642,123.00	634,098.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		488,014.00	309,643.00	-36.6%
2) Instruction - Related Services	2000-2999		252,779.00	262,779.00	4.0%
3) Pupil Services	3000-3999		38,485.00	2,804.00	-92.7%
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		23,073.00	22,609.00	-2.0%
8) Plant Services	8000-8999		37,329.00	36,264.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			839,680.00	634,099.00	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(197,557.00)	(1.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(197,557.00)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,886.00	14,329.00	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,886.00	14,329.00	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,886.00	14,329.00	-93.2%
2) Ending Balance, June 30 (E + F1e)			14,329.00	14,328.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,329.00	14,329.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New

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	188,089.00	267,129.00	42.0%
4) Other Local Revenue		8600-8799	18,449.00	0.00	-100.0%
5) TOTAL, REVENUES			206,538.00	267,129.00	29.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,337.00	9,337.00	0.0%
2) Classified Salaries		2000-2999	119,123.00	130,958.00	9.9%
3) Employee Benefits		3000-3999	31,125.00	60,992.00	96.0%
4) Books and Supplies		4000-4999	23,976.00	52,217.00	117.8%
5) Services and Other Operating Expenditures		5000-5999	6,164.00	1,274.00	-79.3%
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	8,442.00	12,353.00	46.3%
9) TOTAL, EXPENDITURES			198,167.00	267,131.00	34.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,371.00	(2.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,371.00	(2.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,334.00	23,705.00	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,334.00	23,705.00	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,334.00	23,705.00	54.6%
2) Ending Balance, June 30 (E + F1e)			23,705.00	23,703.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,705.00	23,705.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2.00)	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,964.04		
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	3,170.87		
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			44,134.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21.80		
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			21.80		
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)			44,113.11		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	185,789.00	265,087.00	42.7%
All Other State Revenue	All Other	8590	2,300.00	2,042.00	-11.2%
TOTAL, OTHER STATE REVENUE			188,089.00	267,129.00	42.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	18,449.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,449.00	0.00	-100.0%
TOTAL, REVENUES			206,538.00	267,129.00	29.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,337.00	9,337.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,337.00	9,337.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	84,277.00	106,002.00	25.8%
Classified Support Salaries		2200	700.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,145.00	24,956.00	-26.9%
Other Classified Salaries		2900	1.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			119,123.00	130,958.00	9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,378.00	7,668.00	3.9%
PERS		3201-3202	11,646.00	16,359.00	40.5%
OASDI/Medicare/Alternative		3301-3302	7,251.00	7,805.00	7.6%
Health and Welfare Benefits		3401-3402	2,296.00	26,434.00	1051.3%
Unemployment Insurance		3501-3502	67.00	70.00	4.5%
Workers' Compensation		3601-3602	2,487.00	2,656.00	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,125.00	60,992.00	96.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120.00	120.00	0.0%
Materials and Supplies		4300	23,723.00	52,097.00	119.6%
Noncapitalized Equipment		4400	133.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,976.00	52,217.00	117.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,469.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	1,081.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,614.00	1,274.00	-51.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,164.00	1,274.00	-79.3%
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	8,442.00	12,353.00	46.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,442.00	12,353.00	46.3%
TOTAL, EXPENDITURES			198,167.00	267,131.00	34.8%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	188,089.00	267,129.00	42.0%
4) Other Local Revenue		8600-8799	18,449.00	0.00	-100.0%
5) TOTAL, REVENUES			206,538.00	267,129.00	29.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		115,780.00	202,461.00	74.9%
2) Instruction - Related Services	2000-2999		73,812.00	52,317.00	-29.1%
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		8,442.00	12,353.00	46.3%
8) Plant Services	8000-8999		133.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			198,167.00	267,131.00	34.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,371.00	(2.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,371.00	(2.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,334.00	23,705.00	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,334.00	23,705.00	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,334.00	23,705.00	54.6%
2) Ending Balance, June 30 (E + F1e)			23,705.00	23,703.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,705.00	23,705.00	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	(2.00)	New

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	23,705.00	23,705.00
Total, Restricted Balance		23,705.00	23,705.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,050,000.00	4,000,000.00	-1.2%
3) Other State Revenue		8300-8599	350,000.00	325,000.00	-7.1%
4) Other Local Revenue		8600-8799	1,433,000.00	1,442,500.00	0.7%
5) TOTAL, REVENUES			5,833,000.00	5,767,500.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,261,814.00	2,349,435.00	3.9%
3) Employee Benefits		3000-3999	665,343.00	815,332.00	22.5%
4) Books and Supplies		4000-4999	2,859,297.00	3,385,756.00	18.4%
5) Services and Other Operating Expenditures		5000-5999	176,584.00	255,500.00	44.7%
6) Capital Outlay		6000-6999	31,497.00	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	267,173.00	248,881.00	-6.8%
9) TOTAL, EXPENDITURES			6,261,708.00	7,054,904.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(428,708.00)	(1,287,404.00)	200.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(428,708.00)	(1,287,404.00)	200.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,994.00	2,010,286.00	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,994.00	2,010,286.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,994.00	2,010,286.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			2,010,286.00	722,882.00	-64.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	110,889.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,899,396.84	722,882.00	-61.9%
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	2,147,104.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,615.00		
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	110,889.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,261,609.11		
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	213.47		
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			213.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,261,395.64		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,050,000.00	4,000,000.00	-1.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,050,000.00	4,000,000.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	350,000.00	325,000.00	-7.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			350,000.00	325,000.00	-7.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,400,000.00	1,400,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	20,000.00	100.0%
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	23,000.00	22,500.00	-2.2%
TOTAL, OTHER LOCAL REVENUE			1,433,000.00	1,442,500.00	0.7%
TOTAL, REVENUES			5,833,000.00	5,767,500.00	-1.1%

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	1,734,993.00	1,769,087.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	354,655.00	388,782.00	9.6%
Clerical, Technical and Office Salaries		2400	172,166.00	191,566.00	11.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,261,814.00	2,349,435.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	258,594.00	319,857.00	23.7%
OASDI/Medicare/Alternative		3301-3302	150,913.00	157,346.00	4.3%
Health and Welfare Benefits		3401-3402	186,479.00	267,674.00	43.5%
Unemployment Insurance		3501-3502	1,132.00	1,174.00	3.7%
Workers' Compensation		3601-3602	43,884.00	44,940.00	2.4%
OPEB, Allocated		3701-3702	24,341.00	24,341.00	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			665,343.00	815,332.00	22.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	295,921.00	348,120.00	17.6%
Noncapitalized Equipment		4400	95,392.00	133,580.00	40.0%
Food		4700	2,467,984.00	2,904,056.00	17.7%
TOTAL, BOOKS AND SUPPLIES			2,859,297.00	3,385,756.00	18.4%

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	12,000.00	14,000.00	16.7%
Dues and Memberships		5300	2,600.00	5,000.00	92.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,500.00	76,000.00	166.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,000.00	52,500.00	14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,484.00	14,000.00	301.8%
Professional/Consulting Services and Operating Expenditures		5800	69,500.00	76,000.00	9.4%
Communications		5900	14,500.00	18,000.00	24.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,584.00	255,500.00	44.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	31,497.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,497.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	267,173.00	248,881.00	-6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			267,173.00	248,881.00	-6.8%
TOTAL, EXPENDITURES			6,261,708.00	7,054,904.00	12.7%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,050,000.00	4,000,000.00	-1.2%
3) Other State Revenue		8300-8599	350,000.00	325,000.00	-7.1%
4) Other Local Revenue		8600-8799	1,433,000.00	1,442,500.00	0.7%
5) TOTAL, REVENUES			5,833,000.00	5,767,500.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,847,826.00	6,659,186.00	13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	7,560.00	New
7) General Administration	7000-7999		267,173.00	248,881.00	-6.8%
8) Plant Services	8000-8999		146,709.00	139,277.00	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,261,708.00	7,054,904.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(428,708.00)	(1,287,404.00)	200.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(428,708.00)	(1,287,404.00)	200.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,994.00	2,010,286.00	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,994.00	2,010,286.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,994.00	2,010,286.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			2,010,286.00	722,882.00	-64.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	110,889.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,899,396.84	722,882.00	-61.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,583,243.84	410,616.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	316,153.00	312,266.00
Total, Restricted Balance		1,899,396.84	722,882.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,225,000.00	300,000.00	-86.5%
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	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			2,250,000.00	315,000.00	-86.0%
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	99,386.00	664,463.00	568.6%
6) Capital Outlay		6000-6999	1,571,118.00	3,094,509.00	97.0%
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			1,670,504.00	3,758,972.00	125.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			579,496.00	(3,443,972.00)	-694.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,496.00	(3,443,972.00)	-694.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,580,316.00	4,159,812.00	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,580,316.00	4,159,812.00	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,580,316.00	4,159,812.00	16.2%
2) Ending Balance, June 30 (E + F1e)			4,159,812.00	715,840.00	-82.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,159,812.00	715,840.00	-82.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,118,644.16		
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			2,118,644.16		
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)			2,118,644.16		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,225,000.00	300,000.00	-86.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,225,000.00	300,000.00	-86.5%
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	25,000.00	15,000.00	-40.0%
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			25,000.00	15,000.00	-40.0%
TOTAL, REVENUES			2,250,000.00	315,000.00	-86.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,846.00	578,936.00	753.3%
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	31,540.00	85,527.00	171.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,386.00	664,463.00	568.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,571,118.00	3,094,509.00	97.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,571,118.00	3,094,509.00	97.0%
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			1,670,504.00	3,758,972.00	125.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,225,000.00	300,000.00	-86.5%
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	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			2,250,000.00	315,000.00	-86.0%
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		1,670,504.00	3,758,972.00	125.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,670,504.00	3,758,972.00	125.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			579,496.00	(3,443,972.00)	-694.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,496.00	(3,443,972.00)	-694.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,580,316.00	4,159,812.00	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,580,316.00	4,159,812.00	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,580,316.00	4,159,812.00	16.2%
2) Ending Balance, June 30 (E + F1e)			4,159,812.00	715,840.00	-82.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,159,812.00	715,840.00	-82.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,355,146.00	6,355,146.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,355,146.00	6,355,146.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,355,146.00	6,355,146.00	0.0%
2) Ending Balance, June 30 (E + F1e)			6,355,146.00	6,355,146.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,355,146.00	6,355,146.00	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	6,416,915.00		
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			6,416,915.00		
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)			6,416,915.00		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,355,146.00	6,355,146.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,355,146.00	6,355,146.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,355,146.00	6,355,146.00	0.0%
2) Ending Balance, June 30 (E + F1e)			6,355,146.00	6,355,146.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,355,146.00	6,355,146.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
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	728,916.00	612,382.00	-16.0%
5) TOTAL, REVENUES			728,916.00	612,382.00	-16.0%
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)			728,916.00	612,382.00	-16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,240,720.00	18,784,837.00	-22.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	18,172,455.00	New
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			(24,240,720.00)	(612,382.00)	-97.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,511,804.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,511,804.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,511,804.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,511,804.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	26,173,790.12		
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			26,173,790.12		
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)			26,173,790.12		

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	678,369.00	607,382.00	-10.5%
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	50,547.00	5,000.00	-90.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			728,916.00	612,382.00	-16.0%
TOTAL, REVENUES			728,916.00	612,382.00	-16.0%

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

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	24,225,087.00	14,002,709.00	-42.2%
Other Authorized Interfund Transfers Out		7619	15,633.00	4,782,128.00	30490.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,240,720.00	18,784,837.00	-22.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	18,172,455.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	18,172,455.00	New
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)			(24,240,720.00)	(612,382.00)	-97.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	728,916.00	612,382.00	-16.0%
5) TOTAL, REVENUES			728,916.00	612,382.00	-16.0%
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)			728,916.00	612,382.00	-16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,240,720.00	18,784,837.00	-22.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	18,172,455.00	New
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			(24,240,720.00)	(612,382.00)	-97.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,511,804.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,511,804.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,511,804.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,511,804.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,841,322.00	1,562,500.00	-45.0%
5) TOTAL, REVENUES			2,841,322.00	1,562,500.00	-45.0%
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	77,500.00	57,500.00	-25.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,500.00	57,500.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,763,822.00	1,505,000.00	-45.5%
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)			2,763,822.00	1,505,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,160,220.00	24,924,042.00	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,160,220.00	24,924,042.00	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,160,220.00	24,924,042.00	12.5%
2) Ending Balance, June 30 (E + F1e)			24,924,042.00	26,429,042.00	6.0%
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	24,924,042.00	26,429,042.00	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,871,619.11		
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			31,871,619.11		
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)			31,871,619.11		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	125,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,691,322.00	1,437,500.00	-46.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,841,322.00	1,562,500.00	-45.0%
TOTAL, REVENUES			2,841,322.00	1,562,500.00	-45.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,500.00	57,500.00	-25.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,500.00	57,500.00	-25.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			77,500.00	57,500.00	-25.8%

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%
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	2,841,322.00	1,562,500.00	-45.0%
5) TOTAL, REVENUES			2,841,322.00	1,562,500.00	-45.0%
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		77,500.00	57,500.00	-25.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,500.00	57,500.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,763,822.00	1,505,000.00	-45.5%
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)			2,763,822.00	1,505,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,160,220.00	24,924,042.00	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,160,220.00	24,924,042.00	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,160,220.00	24,924,042.00	12.5%
2) Ending Balance, June 30 (E + F1e)			24,924,042.00	26,429,042.00	6.0%
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	24,924,042.00	26,429,042.00	6.0%
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	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	24,924,042.00	26,429,042.00
Total, Restricted Balance		24,924,042.00	26,429,042.00

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	5,415,713.00	New
4) Other Local Revenue		8600-8799	54,146.00	17,000.00	-68.6%
5) TOTAL, REVENUES			54,146.00	5,432,713.00	9933.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,475.00	125,000.00	3497.1%
5) Services and Other Operating Expenditures		5000-5999	14,676.00	18,296.00	24.7%
6) Capital Outlay		6000-6999	27,587,779.00	32,131,866.00	16.5%
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			27,605,930.00	32,275,162.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,551,784.00)	(26,842,449.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,225,087.00	18,774,837.00	-22.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,225,087.00	18,774,837.00	-22.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,326,697.00)	(8,067,612.00)	142.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,394,309.00	8,067,612.00	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,394,309.00	8,067,612.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,394,309.00	8,067,612.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			8,067,612.00	0.00	-100.0%
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	8,067,612.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,720,581.63		
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			16,720,581.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			16,720,581.63		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	5,415,713.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	5,415,713.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,146.00	17,000.00	-68.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,146.00	17,000.00	-68.6%
TOTAL, REVENUES			54,146.00	5,432,713.00	9933.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,475.00	40,000.00	1051.1%
Noncapitalized Equipment		4400	0.00	85,000.00	New
TOTAL, BOOKS AND SUPPLIES			3,475.00	125,000.00	3497.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,971.00	8,636.00	-13.4%
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	4,705.00	9,660.00	105.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,676.00	18,296.00	24.7%
CAPITAL OUTLAY					
Land		6100	30,200.00	851,000.00	2717.9%
Land Improvements		6170	99,206.00	175,000.00	76.4%
Buildings and Improvements of Buildings		6200	27,458,373.00	30,905,866.00	12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	200,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,587,779.00	32,131,866.00	16.5%
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			27,605,930.00	32,275,162.00	16.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	24,225,087.00	18,774,837.00	-22.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,225,087.00	18,774,837.00	-22.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,225,087.00	18,774,837.00	-22.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	5,415,713.00	New
4) Other Local Revenue		8600-8799	54,146.00	17,000.00	-68.6%
5) TOTAL, REVENUES			54,146.00	5,432,713.00	9933.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,605,930.00	32,275,162.00	16.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,605,930.00	32,275,162.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,551,784.00)	(26,842,449.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,225,087.00	18,774,837.00	-22.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,225,087.00	18,774,837.00	-22.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,326,697.00)	(8,067,612.00)	142.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,394,309.00	8,067,612.00	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,394,309.00	8,067,612.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,394,309.00	8,067,612.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			8,067,612.00	0.00	-100.0%
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	8,067,612.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	8,067,612.00	0.00
Total, Restricted Balance		8,067,612.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,623.00	540,623.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,623.00	540,623.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,623.00	540,623.00	0.0%
2) Ending Balance, June 30 (E + F1e)			540,623.00	540,623.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	538,907.00	538,907.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,716.00	1,716.00	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	547,635.56		
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			547,635.56		
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)			547,635.56		

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

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

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%

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

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,623.00	540,623.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,623.00	540,623.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,623.00	540,623.00	0.0%
2) Ending Balance, June 30 (E + F1e)			540,623.00	540,623.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	538,907.00	538,907.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,716.00	1,716.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	538,907.00	538,907.00
Total, Restricted Balance		538,907.00	538,907.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,790.00	82,790.00	0.0%
5) TOTAL, REVENUES			82,790.00	82,790.00	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	2,083,320.00	7,507,301.00	260.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,083,320.00	7,507,301.00	260.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,000,530.00)	(7,424,511.00)	271.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,000,530.00)	(7,424,511.00)	271.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,425,060.00	7,424,530.00	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,425,060.00	7,424,530.00	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,425,060.00	7,424,530.00	-21.2%
2) Ending Balance, June 30 (E + F1e)			7,424,530.00	19.00	-100.0%
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	7,424,511.00	0.00	-100.0%
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	19.00	19.00	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	6,261,353.78		
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			6,261,353.78		
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)			6,261,353.78		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,262.00	5,262.00	0.0%
Unsecured Roll		8612	2,256.00	2,256.00	0.0%
Prior Years' Taxes		8613	55.00	55.00	0.0%
Supplemental Taxes		8614	42,038.00	42,038.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	33,179.00	33,179.00	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			82,790.00	82,790.00	0.0%
TOTAL, REVENUES			82,790.00	82,790.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	5,423,981.00	New
Bond Interest and Other Service Charges		7434	2,083,320.00	2,083,320.00	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)			2,083,320.00	7,507,301.00	260.4%
TOTAL, EXPENDITURES			2,083,320.00	7,507,301.00	260.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	82,790.00	82,790.00	0.0%
5) TOTAL, REVENUES			82,790.00	82,790.00	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	2,083,320.00	7,507,301.00	260.4%
10) TOTAL, EXPENDITURES			2,083,320.00	7,507,301.00	260.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,000,530.00)	(7,424,511.00)	271.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,000,530.00)	(7,424,511.00)	271.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,425,060.00	7,424,530.00	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,425,060.00	7,424,530.00	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,425,060.00	7,424,530.00	-21.2%
2) Ending Balance, June 30 (E + F1e)			7,424,530.00	19.00	-100.0%
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	7,424,511.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19.00	19.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	7,424,511.00	0.00
Total, Restricted Balance		7,424,511.00	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)	14,231.11	14,231.11	14,372.15	13,970.42	13,970.42	14,248.89
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)	14,231.11	14,231.11	14,372.15	13,970.42	13,970.42	14,248.89
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	144.06	144.06	144.06	144.06	144.06	144.06
c. Special Education-NPS/LCI	6.73	6.73	6.73	6.73	6.73	6.73
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	150.79	150.79	150.79	150.79	150.79	150.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,381.90	14,381.90	14,522.94	14,121.21	14,121.21	14,399.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	141,762,819.00	0.70%	142,760,040.00	0.80%	143,904,997.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,383,794.00	-64.66%	2,609,342.00	0.00%	2,609,342.00
4. Other Local Revenues	8600-8799	2,610,020.00	-28.48%	1,866,574.00	0.00%	1,866,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,943,350.00)	0.51%	(23,059,832.00)	0.41%	(23,154,140.00)
6. Total (Sum lines A1 thru A5c)		128,823,283.00	-3.60%	124,186,124.00	0.85%	125,236,773.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,201,736.00		60,178,875.00
b. Step & Column Adjustment				888,026.00		901,864.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				89,113.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,201,736.00	1.65%	60,178,875.00	1.50%	61,080,739.00
2. Classified Salaries						
a. Base Salaries				17,233,520.00		17,373,493.00
b. Step & Column Adjustment				139,973.00		94,793.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,233,520.00	0.81%	17,373,493.00	0.55%	17,468,286.00
3. Employee Benefits	3000-3999	25,519,329.00	5.59%	26,946,131.28	4.78%	28,233,481.00
4. Books and Supplies	4000-4999	11,102,974.00	-44.96%	6,111,531.00	0.00%	6,111,531.00
5. Services and Other Operating Expenditures	5000-5999	12,538,841.00	0.00%	12,538,841.00	0.00%	12,538,841.00
6. Capital Outlay	6000-6999	3,130,395.00	0.00%	3,130,395.00	0.00%	3,130,395.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,483,478.00	2.97%	1,527,589.00	2.60%	1,567,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,629,035.00)	0.00%	(1,629,035.00)	0.00%	(1,629,035.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		128,581,238.00	-1.87%	126,177,820.28	1.84%	128,501,487.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		242,045.00		(1,991,696.28)		(3,264,714.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,443,702.00		36,685,747.00		34,694,050.72
2. Ending Fund Balance (Sum lines C and D1)		36,685,747.00		34,694,050.72		31,429,336.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	30,780,747.00		29,770,050.72		26,429,336.72
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,905,000.00		4,924,000.00		5,000,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,685,747.00		34,694,050.72		31,429,336.72

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	5,905,000.00		4,924,000.00		5,000,000.00
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)		5,905,000.00		4,924,000.00		5,000,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d represents moving 1 FTE from Title I to Unrestricted.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,197,030.00	0.00%	6,197,030.00	0.00%	6,197,030.00
3. Other State Revenues	8300-8599	7,265,599.00	-6.09%	6,823,155.00	-0.18%	6,811,087.00
4. Other Local Revenues	8600-8799	2,524,607.00	-26.26%	1,861,631.00	0.00%	1,861,631.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,943,350.00	0.51%	23,059,831.00	0.41%	23,154,140.00
6. Total (Sum lines A1 thru A5c)		38,930,586.00	-2.54%	37,941,647.00	0.22%	38,023,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,846,261.00		9,799,840.00
b. Step & Column Adjustment				147,694.00		151,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(194,115.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,846,261.00	-0.47%	9,799,840.00	1.54%	9,951,086.00
2. Classified Salaries						
a. Base Salaries				6,190,306.00		6,252,597.00
b. Step & Column Adjustment				62,291.00		30,111.23
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,190,306.00	1.01%	6,252,597.00	0.48%	6,282,708.23
3. Employee Benefits	3000-3999	10,844,254.00	3.33%	11,204,850.00	2.75%	11,512,767.00
4. Books and Supplies	4000-4999	5,683,735.00	-40.44%	3,385,078.00	-12.02%	2,978,047.00
5. Services and Other Operating Expenditures	5000-5999	4,634,436.00	-1.02%	4,587,186.00	0.00%	4,587,185.77
6. Capital Outlay	6000-6999	1,307,847.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,366,902.00	0.00%	1,366,902.00	0.00%	1,366,902.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,345,192.00	0.00%	1,345,192.00	0.00%	1,345,192.00
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)		41,218,933.00	-7.95%	37,941,645.00	0.22%	38,023,888.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,288,347.00)		2.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,288,345.00		(2.00)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(2.00)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(7.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(2.00)		0.00		0.00

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

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	141,762,819.00	0.70%	142,760,040.00	0.80%	143,904,997.00
2. Federal Revenues	8100-8299	6,197,030.00	0.00%	6,197,030.00	0.00%	6,197,030.00
3. Other State Revenues	8300-8599	14,649,393.00	-35.61%	9,432,497.00	-0.13%	9,420,429.00
4. Other Local Revenues	8600-8799	5,134,627.00	-27.39%	3,728,205.00	0.00%	3,728,205.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(1.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		167,753,869.00	-3.35%	162,127,771.00	0.70%	163,260,661.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				69,047,997.00		69,978,715.00
b. Step & Column Adjustment				1,035,720.00		1,053,110.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,002.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,047,997.00	1.35%	69,978,715.00	1.50%	71,031,825.00
2. Classified Salaries						
a. Base Salaries				23,423,826.00		23,626,090.00
b. Step & Column Adjustment				202,264.00		124,904.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,423,826.00	0.86%	23,626,090.00	0.53%	23,750,994.23
3. Employee Benefits	3000-3999	36,363,583.00	4.92%	38,150,981.28	4.18%	39,746,248.00
4. Books and Supplies	4000-4999	16,786,709.00	-43.43%	9,496,609.00	-4.29%	9,089,578.00
5. Services and Other Operating Expenditures	5000-5999	17,173,277.00	-0.28%	17,126,027.00	0.00%	17,126,026.77
6. Capital Outlay	6000-6999	4,438,242.00	-29.47%	3,130,395.00	0.00%	3,130,395.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,850,380.00	1.55%	2,894,491.00	1.37%	2,934,151.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,843.00)	0.00%	(283,843.00)	0.00%	(283,843.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		169,800,171.00	-3.35%	164,119,465.28	1.47%	166,525,375.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,046,302.00)		(1,991,694.28)		(3,264,714.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,732,047.00		36,685,745.00		34,694,050.72
2. Ending Fund Balance (Sum lines C and D1)		36,685,745.00		34,694,050.72		31,429,336.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5.00		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	30,780,747.00		29,770,050.72		26,429,336.72
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,905,000.00		4,924,000.00		5,000,000.00
2. Unassigned/Unappropriated	9790	(7.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,685,745.00		34,694,050.72		31,429,336.72

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	5,905,000.00		4,924,000.00		5,000,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(7.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		5,904,993.00		4,924,000.00		5,000,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.48%		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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,970.42		13,715.00		13,463.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		169,800,171.00		164,119,465.28		166,525,375.00
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)		169,800,171.00		164,119,465.28		166,525,375.00
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)		5,094,005.13		4,923,583.96		4,995,761.25
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)		5,094,005.13		4,923,583.96		4,995,761.25
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	(14,000.00)	0.00	(283,843.00)				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	22,609.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	12,353.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,000.00	0.00	248,881.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,784,837.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,774,837.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	14,000.00	(14,000.00)	283,843.00	(283,843.00)	18,784,837.00	18,784,837.00		



2018-19 Budget

Tracy Unified School

District

The undersigned, hereby certify that the Board of Education of the Tracy Unified School District, at its meeting on June 26, 2018,
has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial
projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____

2018-19 Budget
Tracy Unified School
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2017-18 Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		13,970 ADA	13,715 ADA	13,463 ADA
Estimated P-2 ADA:		14,249 ADA	13,924 ADA	13,670 ADA
Total Change from Prior Period		\$ 11,617,900	\$ 997,221	\$ 1,144,957
Adjusted Budget Amount	\$ 130,144,919	\$ 141,762,819	\$ 142,760,040	\$ 143,904,997
Please describe reason(s) for changes:		Chg in State Aid 12,429,671	Chg in State Aid 1,486,201	Chg in State Aid 1,528,976
		Change in Prop Taxes (2,306,431)	Change in Prop Taxes -	Change in Prop Taxes -
		Chg In-Lieu (94,359)	Chg In-Lieu (56,255)	Chg In-Lieu (45,656)
		Chg EPA (335,981)	Chg EPA (432,725)	Chg EPA (338,363)
		Chg Transfer FU 14 1,925,000	Chg Transfer FU 14 -	Chg Transfer FU 14 -
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ (87,361)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (87,361)	\$ -	\$ -
Adjusted Budget Amount	\$ 87,361	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		1X MAA (87,361)		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ 24,294	\$ (4,774,451)	\$ -
Plus(Minus) Other \$ changes:		\$ 2,652,933	\$ -	\$ -
Total Change from Prior Period		\$ 2,677,227	\$ (4,774,451)	\$ -
Adjusted Budget Amount	\$ 4,706,566	\$ 7,383,793	\$ 2,609,342	\$ 2,609,342
Please describe reason(s) for changes:				
		1X 2017-18 Block (2,121,518)		
		2018-19 Block 4,774,451	1X 2018-19 Block (4,774,451)	
		Lottery (1,384)		
		Mandated Costs 25,678		
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$ -	% \$ -	% \$ -
One time \$ included in:		\$ (641,793)	\$ (743,446)	\$ -
Plus(Minus) Other \$ changes:		\$ (287,460)	\$ -	\$ -
Total Change from Prior Period		\$ (929,253)	\$ (743,446)	\$ -
Adjusted Budget Amount	\$ 3,539,273	\$ 2,610,020	\$ 1,866,574	\$ 1,866,574
Please describe reason(s) for changes:				
		1X Facilities 2017-18 (1,385,239)	1X Facilities 2018-19 (743,446)	
		1X Facilities 2018-19 743,446		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ (5,633)	\$	\$
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (5,633)	\$ -	\$ -
Adjusted Budget Amount	\$ 15,633	\$ 10,000	\$ 10,000	\$ 10,000
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
(Incr.)Decr. for Sp. Ed. :		\$ (1,791,768)	\$ (89,782)	\$ (79,106)
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ (140,499)	\$ (26,700)	\$ (15,203)
Other One time \$ included in:		\$ 936	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ (1,931,331)	\$ (116,481)	\$ (94,308)
Adjusted Budget Amount	\$ (21,012,019)	\$ (22,943,350)	\$ (23,059,831)	\$ (23,154,140)
Please describe reason(s) for changes:				
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (1,936,964)	\$ (116,481)	\$ (94,308)
Adjusted Budget Amount	\$ (20,996,386)	\$ (22,933,350)	\$ (23,049,831)	\$ (23,144,140)
Total Revenues & Other Financing Sources	\$ 117,481,733	\$ 128,823,282	\$ 124,186,125	\$ 125,236,773

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<u>EXPENSES:</u>				
<u>Object 1XXX:</u>		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		% \$ 866,807	% \$ 888,026	% \$ 901,864
Settlement included in:		% \$ -	% \$	% \$
<u>Other:</u>				
Growth Positions:		3 FTE \$ 267,339	1 FTE \$ 89,113	FTE \$
One time \$ included in:		\$ -	\$	\$
Plus(Minus) Other \$ changes:		\$ 280,462	\$	\$
Total Change from Prior Period		\$ 1,414,608	\$ 977,139	\$ 901,864
Adjusted Budget Amount	\$ 57,787,128	\$ 59,201,736	\$ 60,178,875	\$ 61,080,739

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: 24 1: 24 1: 24

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Increase Add'l Costs	19,115	From Restr. - 1 FTE	89,113	
From Restr. - 3 FTE	267,339			
Math Coordinator	99,437			
Other	161,910			

<u>Object 2XXX:</u>		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step included in:		% \$ 187,909	% \$ 139,973	% \$ 94,793
Settlement included in:		% \$ -	% \$	% \$
<u>Other:</u>				
Growth Positions:		-3.5 FTE \$ (184,382)	FTE \$	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (632,337)	\$	\$
Total Change from Prior Period		\$ (628,810)	\$ 139,973	\$ 94,793
Adjusted Budget Amount	\$ 17,862,330	\$ 17,233,520	\$ 17,373,493	\$ 17,468,286

Please describe reason(s) for changes:

Abolished Positions 2 FTE	(158,157)			
To Restricted 1.5 FTE	(26,225)			
Incr Add'l Costs / Other chgs	557,663			
1X 2016-17 Salary Increase	(695,000)			
1X 2016-17 Salary Bonus	(495,000)			

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 222,491	%	\$ 233,985
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 1,531,412	%	\$ 1,567,086
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (133,329)	%	\$ 19,207
Total \$ Change in Statutory		\$ 1,620,574		\$ 1,820,278
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$ 427,674	%	\$
Are you budgeting at the CAP ?	Yes			
Total \$ Change in H & W		\$ 427,674	\$ -	\$ -
Changes in Other Benefits:	%	\$	%	\$
Total \$ Change in Benefits:		\$ 2,048,248	\$ 1,426,802	\$ 1,287,349
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ 2,048,248	\$ 1,426,802	\$ 1,287,349
Adjusted Budget Amount	\$ 23,471,081	\$ 25,519,329	\$ 26,946,131	\$ 28,233,481
Please describe changes next page:				
			PARS Final 2017-18	(393,476)

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
Object 4XXX:				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ 224,952	\$ -	\$ -
One time \$ included in:		\$ 3,733,136	\$ (4,991,443)	\$ -
Total Change from Prior Period		\$ 3,958,088	\$ (4,991,443)	\$ -
Adjusted Budget Amount	\$ 7,144,886	\$ 11,102,974	\$ 6,111,531	\$ 6,111,531
Please describe reason(s) for changes:				

Site Budgets	100,188	1X Carryover	(1,106,855)
Facilities/ISET/Business	113,801	1X Other	(151,452)
Custodial / Site Vehicles	8,000		-
1X Technology	3,733,136	1X Technology	(3,733,136)
Other	2,963		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 1,317,955	\$	\$
One time \$ included in:		\$ (779,687)	\$	\$
Total Change from Prior Period		\$ 538,268	\$ -	\$ -
Adjusted Budget Amount	\$ 12,000,573	\$ 12,538,841	\$ 12,538,841	\$ 12,538,841
Please describe reason(s) for changes:				

Utilities	379,376		
Staff Development	625,254		
Other	313,325		
Reverse 1X Facilities	(779,687)		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ -	\$	\$
One time \$ included in:		\$ 2,194,838	\$	\$
Total Change from Prior Period		\$ 2,194,838	\$ -	\$ -
Adjusted Budget Amount	\$ 935,557	\$ 3,130,395	\$ 3,130,395	\$ 3,130,395

Please describe reason(s) for changes:

Busses	900,000		
Facilities Projects	968,200		
Facilites	326,638		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:	\$ 127,996	\$ 44,111	\$ 39,660
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 127,996	\$ 44,111	\$ 39,660
Adjusted Budget Amount	\$ 1,355,482	\$ 1,483,478	\$ 1,567,249

Please describe reason(s) for changes:

Chg in xfer to SJCOE	128,330	Chg in xfer to SJCOE	44,111	Chg in xfer to SJCOE	39,660

	Estimated Actuals Totals	Budget (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ (21,187)	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (21,187)	\$ -	\$ -
Adjusted Budget Amount	\$ (1,607,848)	\$ (1,629,035)	\$ (1,629,035)	\$ (1,629,035)
Please describe reason(s) for changes:				
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$ -	% \$ -	% \$ -
Flat \$ Increase(Decrease) included in:		\$ -	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Total Expenditures & Other Financing Uses	\$ 118,949,189	\$ 128,581,238	\$ 126,177,821	\$ 128,501,487
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (1,467,456)	\$ 242,044	\$ (1,991,696)	\$ (3,264,714)



District

REVENUES:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

% Increase (Decrease) included in:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	%	\$ -	%	\$	%	\$
		(1,912,648)				
		(130,220)				
		(2,042,868)		-		-
		6,197,033		6,197,033		6,197,033
Revenue Incr/Dec		(130,220)	No Change Projected		No Change Projected	
Unused Grant		(1,774,547)				
Unearned Grant		(138,101)				

	Estimated Actuals Totals	Budget (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (441,780)	\$
Plus(Minus) Other \$ changes:		\$ (536,659)	\$ (668)	\$ (12,067)
Total Change from Prior Period		\$ (536,659)	\$ (442,448)	\$ (12,067)
Adjusted Budget Amount	\$ 7,802,258	\$ 7,265,599	\$ 6,823,151	\$ 6,811,084
Please describe reason(s) for changes:		CA Clean Energy (383,529)	Declining Enrollment (668)	Declining Enrollment (12,067)
		Unearned Revenue (6,240)	CA Clean Energy (441,780)	
		Revenue Incr/Decr (72,388)		
		STRS on Behalf (74,502)		
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$ 19,887	\$ (662,976)	\$
Plus(Minus) Other \$ changes:		\$ (1,220,454)	\$	\$
Total Change from Prior Period		\$ (1,200,567)	\$ (662,976)	\$ -
Adjusted Budget Amount	\$ 3,725,174	\$ 2,524,607	\$ 1,861,631	\$ 1,861,631
Please describe reason(s) for changes:		Special Ed (868,926)	West Ed Grant (300,000)	No Change Projected
		Revenue Inc/Decr (103,854)	CA Clean Energy (362,976)	
		West Ed Grant 159,500		
		Mini Grants (29,152)		
		CRAECP Grant (110,461)		
		CA Clean Energy (247,674)		

	Estimated Actuals Totals	Budget (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:	No Change		No Change Projected	No Change Projected
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ 1,791,768	\$ 89,782	\$ 79,106
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ 140,499	\$ 26,700	\$ 15,203
Other One time \$ included in:		\$ (936)	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ 1,931,331	\$ 116,481	\$ 94,308
Adjusted Budget Amount	\$ 21,012,019	\$ 22,943,350	\$ 23,059,831	\$ 23,154,140
Please describe reason(s) for changes:	Other Contributions	(936)		
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ 1,931,331	\$ 116,481	\$ 94,308
Adjusted Budget Amount	\$ 21,012,019	\$ 22,943,350	\$ 23,059,831	\$ 23,154,140
Total Revenues & Other Financing Sources	\$ 40,779,352	\$ 38,930,589	\$ 37,941,647	\$ 38,023,888

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	Estimated Actuals Totals	Budget (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 4,602,026	\$	\$	\$
Please describe reason(s) for changes:				
		Revenue Inc/Dec	West Ed Grant	Declining Enrollment
		(221,944)	(129,309)	(12,067)
		To/From Other Objects	Carryover	Balance Categoricals
		(138,450)	(1,783,006)	(394,968)
		Unused Grant/Carryover	Declining Enrollment	
		1,884,794	(668)	
		Unearned Revenue	Balance Categoricals	
		(298,731)	(385,671)	
		West Ed Grant		
		116,580		
		College Readiness		
		(260,540)		
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 6,438,007	\$	\$	\$
Please describe reason(s) for changes:				
		College Readiness	West Ed Grant	No Changes Projected
		(46,915)	(45,000)	
		West Ed Grant	CA Clean Energy	
		30,371	(2,250)	
		Mini Grants		
		(48,411)		
		Spec Ed NPS		
		100,000		
		Unearned Revenue		
		(1,064,219)		
		To/From Other Objects		
		(774,397)		

	Estimated Actuals Totals	Budget (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 36,032	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 36,032	\$ -	\$ -
Adjusted Budget Amount	\$ 1,309,160	\$ 1,345,192	\$ 1,345,192	\$ 1,345,192
Please describe reason(s) for changes:				
		Change in Indirect 36,032	No Change Projected	No Change Projected
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ -	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
		No Change	No Change Projected	No Change Projected
Total Expenditures & Other Financing Uses	\$ 42,889,832	\$ 41,218,933	\$ 37,941,647	\$ 38,023,888
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (2,110,480)	\$ (2,288,343)	\$ -	\$ -



2018-19 Budget

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District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2018-19		2019-20		2020-21	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 36,443,702	\$ 2,288,343				
ENDING FUND BALANCE	\$ 36,685,746	\$ -	\$ 34,694,050	\$ -	\$ 31,429,336	\$ -
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Stores	9712 147,332	\$ -	\$ 147,332	\$ -	\$ 147,332	\$ -
Prepaid Expenditures	9713 309,869	\$ -	\$ 309,869	\$ -	\$ 309,869	\$ -
All Others	9719 -	\$ -		\$ -		\$ -
<u>Restricted Balances</u>	9740 -	\$ -		\$ -		\$ -
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Textbooks	9780 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
Budget Shortfall	9780 28,119,540	\$ -	\$ 26,298,265	\$ -	\$ 22,961,374	\$ -
	9780	\$ -	\$ -	\$ -	\$ -	\$ -
	9780	\$ -	\$ -	\$ -	\$ -	\$ -
	9780	\$ -	\$ -	\$ -	\$ -	\$ -
	9780	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Other Assignments</u>	9780 31,119,540	\$ -	\$ 29,298,265	\$ -	\$ 25,961,374	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 5,094,005	\$ -	\$ 4,923,584	\$ -	\$ 4,995,761	\$ -
<u>Unassigned/Unappropriated</u>	9790 -	\$ -	\$ -	\$ -	\$ -	\$ -

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties 9789 \$

Please attach additional sheets as necessary.

Prepared By:

Reed Call / Lori Nelson

Chief Business Official Signature or DSSD Superintendent Signature:

Tracy Unified School District

2018-19 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B)(1) requires providing all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:			
<u>Objects 9780/9789/9790:</u>	<u>2018-19 MYP</u>	<u>2019-20 MYP</u>	<u>2020-21 MYP</u>
Fund 01: General Fund	\$36,685,745.00	\$34,694,050.72	\$34,694,050.72
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$6,355,146.00	\$6,355,146.00	\$6,355,146.00
Total Assigned and Unassigned Ending Fund Balances	\$43,040,891.00	\$41,049,196.72	\$41,049,196.72
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$169,800,171.00	\$164,119,465.28	\$166,525,375.00
Less District Minimum Reserve for Economic Uncertainties	\$5,094,005.00	\$4,923,584.00	\$4,995,761.00
Remaining Balance to Substantiate Need	\$37,946,886.00	\$36,125,612.72	\$36,053,435.72

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

[illegible]

Remaining Unsubstantiated Balance

\$0.00

\$0.00

\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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July 1 Budget
2018-19 Budget
Technical Review Checks

Tracy Joint Unified

San Joaquin 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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Tracy Joint Unified

San Joaquin 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

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.