



2018-2019

## BUDGET REVISION

Presented October 8, 2018

# **Sweetwater Union High School District**

1130 Fifth Avenue  
Chula Vista, CA 91911  
(619) 691-5500

## **Board of Education**

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## Table of Contents

<b>Form</b>	<b>Title</b>	<b>Page #</b>
	<b>Fund Forms – Expenditures by Object</b>	
01	General Fund	1
11	Adult Education Fund	18
13	Cafeteria Special Revenue Fund	30
14	Deferred Maintenance Fund	40
21	Building Fund	50
25	Capital Facilities Fund	61
35	County School Facilities Fund	71
40	Special Reserve Fund for Capital Outlay	82
49	Capital Project Fund (CFDs/Mello-Roos)	93
73	Foundation Trust Fund	104
	<b>Certifications</b>	
CB	Budget	115
CC	Worker’s Compensation	119
	<b>General Fund - MYP</b>	
GF-Unrest	MYP General Fund - Unrestricted	120
GF-Rest	MYP General Fund – Restricted	122
GF-All	MYP General Fund – Unrest/Restr	124
MYA	Multi-Year Assumptions	126
	<b>General Fund Cash Flow Projections</b>	
Cash	2018-2019 Cash Flow Projections	127
	<b>Funds Summary – Projected Balances</b>	
FD Bal	2018-2019 Projected Fund Balances	133
	<b>Supplemental Forms</b>	
A	Average Daily Attendance	135
	<b>Criteria and Standards Review</b>	
01-CS	Criteria and Standards Review – Gen Fund	137

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	362,324,287.37	2,052,117.00	364,376,404.37	386,173,688.00	1,892,856.00	388,066,544.00	6.5%
2) Federal Revenue		8100-8299	1,910,879.91	22,373,299.39	24,284,179.30	1,460,500.00	17,987,701.00	19,448,201.00	-19.9%
3) Other State Revenue		8300-8599	13,722,152.06	25,738,344.30	39,460,496.36	14,657,052.00	24,109,678.00	38,766,730.00	-1.8%
4) Other Local Revenue		8600-8799	6,632,847.54	21,829,589.87	28,462,437.41	5,168,994.00	23,270,833.00	28,439,827.00	-0.1%
5) TOTAL REVENUES			384,590,166.88	71,993,350.56	456,583,517.44	407,460,234.00	67,261,068.00	474,721,302.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	182,113,616.00	48,818,022.67	230,931,638.67	173,386,667.12	47,883,173.22	221,269,840.34	-4.2%
2) Classified Salaries		2000-2999	51,822,345.09	26,889,496.59	78,711,841.68	49,003,711.53	27,086,700.03	76,090,411.56	-3.3%
3) Employee Benefits		3000-3999	73,709,594.09	43,577,151.42	117,286,745.51	77,529,723.19	44,959,426.37	122,489,149.56	4.4%
4) Books and Supplies		4000-4999	5,326,046.08	8,734,248.13	14,060,294.21	3,383,599.62	7,958,896.99	11,342,496.61	-19.3%
5) Services and Other Operating Expenditures		5000-5999	23,959,690.46	12,236,165.85	36,195,856.31	22,832,472.00	9,742,294.00	32,574,766.00	-10.0%
6) Capital Outlay		6000-6999	5,660,239.18	107,439.06	5,767,678.24	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	7,335,073.06	977,845.00	8,312,918.06	7,426,850.00	824,796.00	8,251,646.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,866,804.82)	1,080,376.58	(786,428.24)	(2,174,251.45)	1,071,138.45	(1,103,113.00)	40.3%
9) TOTAL EXPENDITURES			348,059,799.14	142,420,745.30	490,480,544.44	331,388,772.01	139,526,425.06	470,915,197.07	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			36,530,367.74	(70,427,394.74)	(33,897,027.00)	76,071,461.99	(72,265,357.06)	3,806,104.93	-111.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,064,184.65	0.00	7,064,184.65	15,000.00	0.00	15,000.00	-99.8%
b) Transfers Out		7600-7629	2,148,387.01	0.00	2,148,387.01	400,000.00	0.00	400,000.00	-81.4%
2) Other Sources/Uses									
a) Sources		8930-8979	5,449,742.88	0.00	5,449,742.88	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(68,348,160.15)	68,348,160.15	0.00	(71,762,401.97)	71,762,401.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,982,619.63)	68,348,160.15	10,365,540.52	(72,147,401.97)	71,762,401.97	(385,000.00)	-103.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,452,251.89)	(2,079,234.59)	(23,531,486.48)	3,924,060.02	(502,955.09)	3,421,104.93	-114.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,921,592.26	2,761,916.68	24,683,508.94	(3,558,363.49)	686,014.74	(2,872,348.75)	-111.6%
b) Audit Adjustments		9793	(3,213,765.55)	0.00	(3,213,765.55)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			18,707,826.71	2,761,916.68	21,469,743.39	(3,558,363.49)	686,014.74	(2,872,348.75)	-113.4%
d) Other Restatements		9795	(813,938.31)	3,332.65	(810,605.66)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,893,888.40	2,765,249.33	20,659,137.73	(3,558,363.49)	686,014.74	(2,872,348.75)	-113.9%
2) Ending Balance, June 30 (E + F1e)			(3,558,363.49)	686,014.74	(2,872,348.75)	365,696.53	183,059.65	548,756.18	-119.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	152,000.00	0.00	152,000.00	152,000.00	0.00	152,000.00	0.0%
Stores		9712	591,469.59	0.00	591,469.59	591,469.59	0.00	591,469.59	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	270,000.00	0.00	270,000.00	New
b) Restricted		9740	0.00	686,020.18	686,020.18	0.00	186,452.73	186,452.73	-72.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,426,236.00	0.00	9,426,236.00	New
Unassigned/Unappropriated Amount		9790	(4,301,833.08)	(5.44)	(4,301,838.52)	(10,074,009.06)	(3,393.08)	(10,077,402.14)	134.3%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,983,737.45	(7,770,065.94)	19,213,671.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	31,344.11	2,479,610.28	2,510,954.39				
c) in Revolving Cash Account		9130	152,000.00	0.00	152,000.00				
d) with Fiscal Agent/Trustee		9135	4,420,794.54	0.00	4,420,794.54				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,689,350.20	12,438,909.65	25,128,259.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	13,423,247.62	85,120.21	13,508,367.83				
6) Stores		9320	591,469.59	0.00	591,469.59				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			58,291,943.51	7,233,574.20	65,525,517.71				
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	15,652,321.55	3,170,146.22	18,822,467.77				
2) Due to Grantor Governments		9590	70.00	0.00	70.00				
3) Due to Other Funds		9610	46,195,515.35	77,615.08	46,273,130.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	2,400.00	3,299,797.33	3,302,197.33				
6) TOTAL, LIABILITIES			61,850,306.90	6,547,558.63	68,397,865.53				
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									

			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							
(G9 + H2) - (I6 + J2)			(3,558,363.39)	686,015.57	(2,872,347.82)				

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	219,237,948.55	0.00	219,237,948.55	240,090,167.00	0.00	240,090,167.00	9.5%
Education Protection Account State Aid - Current Year		8012	59,324,897.00	0.00	59,324,897.00	59,332,051.00	0.00	59,332,051.00	0.0%
State Aid - Prior Years		8019	(1,489,719.00)	0.00	(1,489,719.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	531,246.00	0.00	531,246.00	536,558.00	0.00	536,558.00	1.0%
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	75,577,249.00	0.00	75,577,249.00	76,333,021.00	0.00	76,333,021.00	1.0%
Unsecured Roll Taxes		8042	2,373,614.00	0.00	2,373,614.00	2,397,351.00	0.00	2,397,351.00	1.0%
Prior Years' Taxes		8043	(42,763.00)	0.00	(42,763.00)	(43,191.00)	0.00	(43,191.00)	1.0%
Supplemental Taxes		8044	4,503,683.00	0.00	4,503,683.00	4,548,720.00	0.00	4,548,720.00	1.0%
Education Revenue Augmentation Fund (ERAF)		8045	(48,299.00)	0.00	(48,299.00)	(48,782.00)	0.00	(48,782.00)	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,291,206.00	0.00	5,291,206.00	5,344,118.00	0.00	5,344,118.00	1.0%
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	8,464.82	0.00	8,464.82	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			365,267,527.37	0.00	365,267,527.37	388,490,013.00	0.00	388,490,013.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,943,240.00)	0.00	(2,943,240.00)	(2,316,325.00)	0.00	(2,316,325.00)	-21.3%
Property Taxes Transfers		8097	0.00	2,052,117.00	2,052,117.00	0.00	1,892,856.00	1,892,856.00	-7.8%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			362,324,287.37	2,052,117.00	364,376,404.37	386,173,688.00	1,892,856.00	388,066,544.00	6.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,450,130.00	6,450,130.00	0.00	6,059,004.00	6,059,004.00	-6.1%
Special Education Discretionary Grants		8182	0.00	432,464.90	432,464.90	0.00	439,272.00	439,272.00	1.6%
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	11,114.09	0.00	11,114.09	10,500.00	0.00	10,500.00	-5.5%
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		9,940,149.48	9,940,149.48		9,139,370.00	9,139,370.00	-8.1%
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		797,253.71	797,253.71		0.00	0.00	-100.0%
Title III, Part A, Immigrant Education Program	4201	8290		115,899.13	115,899.13		0.00	0.00	-100.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,256,804.90	1,256,804.90		761,202.00	761,202.00	-39.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		2,486,225.70	2,486,225.70		667,587.00	667,587.00	-73.1%
Career and Technical Education	3500-3599	8290		625,320.00	625,320.00		437,724.00	437,724.00	-30.0%
All Other Federal Revenue	All Other	8290	1,899,765.82	269,051.57	2,168,817.39	1,450,000.00	483,542.00	1,933,542.00	-10.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,910,879.91</b>	<b>22,373,299.39</b>	<b>24,284,179.30</b>	<b>1,460,500.00</b>	<b>17,987,701.00</b>	<b>19,448,201.00</b>	<b>-19.9%</b>
<b>OTHER STATE REVENUE</b>									
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	7,453,623.00	0.00	7,453,623.00	1,948,199.00	0.00	1,948,199.00	-73.9%
Lottery - Unrestricted and Instructional Materials		8560	5,974,575.14	2,304,751.69	8,279,326.83	5,689,680.00	1,997,040.00	7,686,720.00	-7.2%
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%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,364,772.03	3,364,772.03		2,500,000.00	2,500,000.00	-25.7%
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	293,953.92	20,068,820.58	20,362,774.50	7,019,173.00	19,612,638.00	26,631,811.00	30.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,722,152.06</b>	<b>25,738,344.30</b>	<b>39,460,496.36</b>	<b>14,657,052.00</b>	<b>24,109,678.00</b>	<b>38,766,730.00</b>	<b>-1.8%</b>

			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								
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	23,700.24	0.00	23,700.24	25,000.00	0.00	25,000.00	5.5%
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	161,703.43	0.00	161,703.43	200,000.00	0.00	200,000.00	23.7%
Interest		8660	389,803.42	0.00	389,803.42	300,000.00	0.00	300,000.00	-23.0%
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	57,916.65	0.00	57,916.65	30,000.00	0.00	30,000.00	-48.2%
Transportation Fees From Individuals		8675	111,156.49	0.00	111,156.49	400,000.00	0.00	400,000.00	259.9%
Interagency Services		8677	0.00	1,579,204.69	1,579,204.69	0.00	1,662,897.00	1,662,897.00	5.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,888,567.31	1,471,781.23	7,360,348.54	4,213,994.00	3,409,870.00	7,623,864.00	3.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	927,793.05	927,793.05	0.00	0.00	0.00	-100.0%
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		17,850,810.90	17,850,810.90		18,198,066.00	18,198,066.00	1.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,632,847.54</b>	<b>21,829,589.87</b>	<b>28,462,437.41</b>	<b>5,168,994.00</b>	<b>23,270,833.00</b>	<b>28,439,827.00</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>384,590,166.88</b>	<b>71,993,350.56</b>	<b>456,583,517.44</b>	<b>407,460,234.00</b>	<b>67,261,068.00</b>	<b>474,721,302.00</b>	<b>4.0%</b>

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	132,523,030.15	38,942,777.21	171,465,807.36	127,424,443.98	39,992,560.88	167,417,004.86	-2.4%
Certificated Pupil Support Salaries		1200	19,545,769.48	2,201,083.12	21,746,852.60	18,900,233.40	2,496,189.45	21,396,422.85	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	17,617,078.11	1,561,473.27	19,178,551.38	17,155,003.47	1,047,772.39	18,202,775.86	-5.1%
Other Certificated Salaries		1900	12,427,738.26	6,112,689.07	18,540,427.33	9,906,986.27	4,346,650.50	14,253,636.77	-23.1%
TOTAL, CERTIFICATED SALARIES			182,113,616.00	48,818,022.67	230,931,638.67	173,386,667.12	47,883,173.22	221,269,840.34	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,410,882.42	17,321,142.97	20,732,025.39	2,806,307.23	18,001,948.00	20,808,255.23	0.4%
Classified Support Salaries		2200	20,521,565.82	5,884,088.94	26,405,654.76	19,934,066.64	6,065,904.08	25,999,970.72	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	3,042,545.00	256,970.88	3,299,515.88	2,590,554.79	221,018.29	2,811,573.08	-14.8%
Clerical, Technical and Office Salaries		2400	21,050,148.16	1,949,972.18	23,000,120.34	19,588,661.44	1,641,664.93	21,230,326.37	-7.7%
Other Classified Salaries		2900	3,797,203.69	1,477,321.62	5,274,525.31	4,084,121.43	1,156,164.73	5,240,286.16	-0.6%
TOTAL, CLASSIFIED SALARIES			51,822,345.09	26,889,496.59	78,711,841.68	49,003,711.53	27,086,700.03	76,090,411.56	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	24,954,176.46	23,441,109.67	48,395,286.13	28,940,491.96	24,723,934.48	53,664,426.44	10.9%
PERS		3201-3202	7,756,765.11	4,022,682.94	11,779,448.05	7,897,714.53	4,783,515.70	12,681,230.23	7.7%
OASDI/Medicare/Alternative		3301-3302	6,185,915.22	2,714,374.36	8,900,289.58	6,129,861.53	2,826,862.14	8,956,723.67	0.6%
Health and Welfare Benefits		3401-3402	28,051,889.11	11,295,832.09	39,347,721.20	29,953,087.08	11,199,354.49	41,152,441.57	4.6%
Unemployment Insurance		3501-3502	193,145.20	37,268.27	230,413.47	144,141.97	37,322.48	181,464.45	-21.2%
Workers' Compensation		3601-3602	4,111,935.57	1,350,281.70	5,462,217.27	4,152,826.12	1,388,436.08	5,541,262.20	1.4%
OPEB, Allocated		3701-3702	1,144,551.07	363,006.78	1,507,557.85	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	960,514.04	352,593.54	1,313,107.58	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	350,702.31	2.07	350,704.38	311,600.00	1.00	311,601.00	-11.1%
TOTAL, EMPLOYEE BENEFITS			73,709,594.09	43,577,151.42	117,286,745.51	77,529,723.19	44,959,426.37	122,489,149.56	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,630,232.74	1,630,232.74	0.00	1,610,926.00	1,610,926.00	-1.2%
Books and Other Reference Materials		4200	(0.01)	149,467.95	149,467.94	10,210.00	128,828.00	139,038.00	-7.0%
Materials and Supplies		4300	4,803,244.97	4,713,344.00	9,516,588.97	3,172,124.62	5,690,802.13	8,862,926.75	-6.9%

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)	
Noncapitalized Equipment		4400	522,801.12	2,241,203.44	2,764,004.56	201,265.00	528,340.86	729,605.86	-73.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,326,046.08	8,734,248.13	14,060,294.21	3,383,599.62	7,958,896.99	11,342,496.61	-19.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	155,000.00	1,307,295.62	1,462,295.62	0.00	738,745.00	738,745.00	-49.5%
Travel and Conferences		5200	288,276.46	309,106.40	577,382.86	370.00	70,448.00	70,818.00	-87.7%
Dues and Memberships		5300	191,008.80	8,510.00	199,518.80	152,315.00	500.00	152,815.00	-23.4%
Insurance		5400 - 5450	2,559,996.94	1,351.00	2,561,347.94	2,393,081.00	0.00	2,393,081.00	-6.6%
Operations and Housekeeping Services		5500	9,660,764.44	3,669.33	9,664,433.77	9,161,339.00	5,100.00	9,166,439.00	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,696,499.35	714,995.26	5,411,494.61	5,518,764.00	683,700.00	6,202,464.00	14.6%
Transfers of Direct Costs		5710	(915,598.76)	915,598.76	0.00	(687,475.00)	687,475.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,166.01)	(40,276.74)	(57,442.75)	0.00	(70,433.00)	(70,433.00)	22.6%
Professional/Consulting Services and Operating Expenditures		5800	5,937,802.36	8,974,042.12	14,911,844.48	5,163,433.00	7,589,759.00	12,753,192.00	-14.5%
Communications		5900	1,423,106.88	41,874.10	1,464,980.98	1,130,645.00	37,000.00	1,167,645.00	-20.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			23,959,690.46	12,236,165.85	36,195,856.31	22,832,472.00	9,742,294.00	32,574,766.00	-10.0%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	139,951.12	11,895.00	151,846.12	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,520,288.06	95,544.06	5,615,832.12	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,660,239.18	107,439.06	5,767,678.24	0.00	0.00	0.00	-100.0%
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	45,693.00	0.00	45,693.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	27,140.00	27,140.00	0.00	30,000.00	30,000.00	10.5%
Payments to County Offices		7142	0.00	950,705.00	950,705.00	0.00	794,796.00	794,796.00	-16.4%
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%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	353,326.06	0.00	353,326.06	234,408.00	0.00	234,408.00	-33.7%
Other Debt Service - Principal		7439	6,936,054.00	0.00	6,936,054.00	7,192,442.00	0.00	7,192,442.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,335,073.06	977,845.00	8,312,918.06	7,426,850.00	824,796.00	8,251,646.00	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,080,376.58)	1,080,376.58	0.00	(1,071,138.45)	1,071,138.45	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(786,428.24)	0.00	(786,428.24)	(1,103,113.00)	0.00	(1,103,113.00)	40.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,866,804.82)	1,080,376.58	(786,428.24)	(2,174,251.45)	1,071,138.45	(1,103,113.00)	40.3%
TOTAL, EXPENDITURES			348,059,799.14	142,420,745.30	490,480,544.44	331,388,772.01	139,526,425.06	470,915,197.07	-4.0%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	7,064,184.65	0.00	7,064,184.65	15,000.00	0.00	15,000.00	-99.8%
(a) TOTAL, INTERFUND TRANSFERS IN			7,064,184.65	0.00	7,064,184.65	15,000.00	0.00	15,000.00	-99.8%
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	1,533,880.24	0.00	1,533,880.24	400,000.00	0.00	400,000.00	-73.9%
Other Authorized Interfund Transfers Out		7619	614,506.77	0.00	614,506.77	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,148,387.01	0.00	2,148,387.01	400,000.00	0.00	400,000.00	-81.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	5,449,742.88	0.00	5,449,742.88	0.00	0.00	0.00	-100.0%
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%

			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							
(c) TOTAL, SOURCES			5,449,742.88	0.00	5,449,742.88	0.00	0.00	0.00	-100.0%
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	(68,348,160.15)	68,348,160.15	0.00	(71,762,401.97)	71,762,401.97	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			(68,348,160.15)	68,348,160.15	0.00	(71,762,401.97)	71,762,401.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,982,619.63)	68,348,160.15	10,365,540.52	(72,147,401.97)	71,762,401.97	(385,000.00)	-103.7%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.02
4035	ESEA: Title II, Part A, Teacher Quality	0.14	0.00
4127	ESEA: Title IV, Part A, Student Support and Academic Enrichment G	0.00	10.00
4203	ESEA: Title III, English Learner Student Program	0.01	0.01
6385	Governor's CTE Initiative: California Partnership Academies	0.58	0.58
6512	Special Ed: Mental Health Services	0.00	2,285.68
7338	College Readiness Block Grant	675,054.79	0.00
7400	Quality Education Investment Act	0.16	0.16
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,044.64	171,990.70
9010	Other Restricted Local	4,919.86	12,165.58
Total, Restricted Balance		686,020.18	186,452.73

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,794,035.00	1,630,536.00	-9.1%
3) Other State Revenue		8300-8599	14,515,683.00	14,860,392.00	2.4%
4) Other Local Revenue		8600-8799	472,964.86	280,825.00	-40.6%
5) TOTAL, REVENUES			16,782,682.86	16,771,753.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,996,924.61	6,402,376.89	-8.5%
2) Classified Salaries		2000-2999	3,066,867.71	2,873,894.61	-6.3%
3) Employee Benefits		3000-3999	4,215,398.79	3,896,079.72	-7.6%
4) Books and Supplies		4000-4999	1,129,589.53	1,154,452.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	650,796.69	658,513.78	1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	656,307.00	683,323.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	786,428.24	1,103,113.00	40.3%
9) TOTAL, EXPENDITURES			17,502,312.57	16,771,753.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(719,629.71)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	496,506.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,476.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			491,029.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(228,600.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	555,630.70	327,030.20	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,630.70	327,030.20	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,630.70	327,030.20	-41.1%
2) Ending Balance, June 30 (E + F1e)			327,030.20	327,030.20	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	327,032.29	327,032.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2.09)	(2.09)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	331,423.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	85,267.93		
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	1,044,610.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,856,168.16		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,317,470.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	366,351.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,624,088.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,990,439.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			327,030.23		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	486,456.00	437,810.00	-10.0%
All Other Federal Revenue	All Other	8290	1,307,579.00	1,192,726.00	-8.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,794,035.00</b>	<b>1,630,536.00</b>	<b>-9.1%</b>
<b>OTHER STATE REVENUE</b>					
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	656,308.00	683,323.00	4.1%
Adult Education Block Grant Program	6391	8590	13,290,333.00	13,608,498.00	2.4%
All Other State Revenue	All Other	8590	569,042.00	568,571.00	-0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,515,683.00</b>	<b>14,860,392.00</b>	<b>2.4%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	9,354.72	5,000.00	-46.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	288,953.80	206,500.00	-28.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	174,656.34	69,325.00	-60.3%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>472,964.86</b>	<b>280,825.00</b>	<b>-40.6%</b>
<b>TOTAL, REVENUES</b>			<b>16,782,682.86</b>	<b>16,771,753.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,919,521.87	4,394,619.00	-10.7%
Certificated Pupil Support Salaries		1200	689,814.63	756,120.00	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	934,756.60	767,010.89	-17.9%
Other Certificated Salaries		1900	452,831.51	484,627.00	7.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			6,996,924.61	6,402,376.89	-8.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	22,487.59	19,760.00	-12.1%
Classified Support Salaries		2200	818,920.70	667,924.61	-18.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,828,742.77	1,732,388.00	-5.3%
Other Classified Salaries		2900	396,716.65	453,822.00	14.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,066,867.71	2,873,894.61	-6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,596,438.00	1,430,167.23	-10.4%
PERS		3201-3202	516,648.02	520,040.50	0.7%
OASDI/Medicare/Alternative		3301-3302	328,185.73	273,684.91	-16.6%
Health and Welfare Benefits		3401-3402	1,481,308.67	1,396,358.00	-5.7%
Unemployment Insurance		3501-3502	9,821.37	4,605.41	-53.1%
Workers' Compensation		3601-3602	185,786.18	171,223.67	-7.8%
OPEB, Allocated		3701-3702	48,453.37	50,000.00	3.2%
OPEB, Active Employees		3751-3752	48,757.45	50,000.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,215,398.79	3,896,079.72	-7.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,139.04	7,500.00	22.2%
Books and Other Reference Materials		4200	27,139.69	11,197.00	-58.7%
Materials and Supplies		4300	545,165.73	645,303.00	18.4%
Noncapitalized Equipment		4400	551,145.07	490,452.00	-11.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,129,589.53	1,154,452.00	2.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,742.26	12,506.00	-15.2%
Dues and Memberships		5300	600.00	1,000.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,040.68	308,269.78	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,395.12	36,546.00	24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,987.53	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	168,207.10	195,170.00	16.0%
Communications		5900	81,824.00	105,022.00	28.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>650,796.69</b>	<b>658,513.78</b>	<b>1.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	656,307.00	683,323.00	4.1%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>656,307.00</b>	<b>683,323.00</b>	<b>4.1%</b>

			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	786,428.24	1,103,113.00	40.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			786,428.24	1,103,113.00	40.3%
TOTAL, EXPENDITURES			17,502,312.57	16,771,753.00	-4.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	496,506.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			496,506.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,476.79	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,476.79	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			491,029.21	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,794,035.00	1,630,536.00	-9.1%
3) Other State Revenue		8300-8599	14,515,683.00	14,860,392.00	2.4%
4) Other Local Revenue		8600-8799	472,964.86	280,825.00	-40.6%
5) TOTAL, REVENUES			16,782,682.86	16,771,753.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		8,155,511.46	7,390,344.67	-9.4%
2) Instruction - Related Services	2000-2999		5,530,549.78	5,410,550.94	-2.2%
3) Pupil Services	3000-3999		957,543.63	978,586.20	2.2%
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		786,428.24	1,103,113.00	40.3%
8) Plant Services	8000-8999		1,415,972.46	1,205,835.19	-14.8%
9) Other Outgo	9000-9999	Except 7600-7699	656,307.00	683,323.00	4.1%
10) TOTAL, EXPENDITURES			17,502,312.57	16,771,753.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(719,629.71)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	496,506.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,476.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			491,029.21	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(228,600.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	555,630.70	327,030.20	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,630.70	327,030.20	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,630.70	327,030.20	-41.1%
2) Ending Balance, June 30 (E + F1e)			327,030.20	327,030.20	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	327,032.29	327,032.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2.09)	(2.09)	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	235,470.20	235,470.20
6392	Adult Education Block Grant Data and Accountability	54,743.04	54,743.04
9010	Other Restricted Local	36,819.05	36,819.05
Total, Restricted Balance		327,032.29	327,032.29



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,961,033.88	10,421,103.00	4.6%
3) Other State Revenue		8300-8599	715,987.57	832,466.00	16.3%
4) Other Local Revenue		8600-8799	1,313,974.47	1,555,493.00	18.4%
5) TOTAL, REVENUES			11,990,995.92	12,809,062.00	6.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,546,419.77	5,563,051.76	0.3%
3) Employee Benefits		3000-3999	1,876,077.45	2,083,877.24	11.1%
4) Books and Supplies		4000-4999	5,434,653.22	5,032,500.00	-7.4%
5) Services and Other Operating Expenditures		5000-5999	324,305.56	333,800.00	2.9%
6) Capital Outlay		6000-6999	28,423.63	70,000.00	146.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	125,833.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,209,879.63	13,209,062.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,218,883.71)	(400,000.00)	-67.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,533,880.24	400,000.00	-73.9%
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			1,533,880.24	400,000.00	-73.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			314,996.53	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,801.10	369,992.63	-23.7%
b) Audit Adjustments		9793	(429,805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,996.10	369,992.63	572.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,996.10	369,992.63	572.8%
2) Ending Balance, June 30 (E + F1e)			369,992.63	369,992.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,955.00	0.00	-100.0%
Stores		9712	234,298.47	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	123,739.16	369,992.63	199.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	62,015.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	1,855,732.42		
c) In Revolving Cash Account		9130	11,955.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	279,968.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,540,204.18		
6) Stores		9320	234,298.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,984,173.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	423,785.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,190,395.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,614,181.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			369,992.63		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,209,205.26	9,676,590.00	5.1%
Donated Food Commodities		8221	751,022.17	744,513.00	-0.9%
All Other Federal Revenue		8290	806.45	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,961,033.88</b>	<b>10,421,103.00</b>	<b>4.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	715,987.57	832,466.00	16.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>715,987.57</b>	<b>832,466.00</b>	<b>16.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,227,345.23	1,472,493.00	20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,725.53	3,000.00	-55.4%
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	79,903.71	80,000.00	0.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,313,974.47</b>	<b>1,555,493.00</b>	<b>18.4%</b>
<b>TOTAL, REVENUES</b>			<b>11,990,995.92</b>	<b>12,809,062.00</b>	<b>6.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,107,300.70	5,108,023.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,518.98	141,113.76	-1.7%
Clerical, Technical and Office Salaries		2400	295,203.56	310,415.00	5.2%
Other Classified Salaries		2900	396.53	3,500.00	782.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,546,419.77	5,563,051.76	0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	525,901.04	589,157.07	12.0%
OASDI/Medicare/Alternative		3301-3302	359,815.10	519,695.51	44.4%
Health and Welfare Benefits		3401-3402	816,724.03	871,824.70	6.7%
Unemployment Insurance		3501-3502	4,129.66	2,742.38	-33.6%
Workers' Compensation		3601-3602	102,062.17	100,457.58	-1.6%
OPEB, Allocated		3701-3702	26,986.42	0.00	-100.0%
OPEB, Active Employees		3751-3752	40,459.03	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,876,077.45	2,083,877.24	11.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,499.32	47,000.00	-10.5%
Noncapitalized Equipment		4400	59,189.01	20,000.00	-66.2%
Food		4700	5,322,964.89	4,965,500.00	-6.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,434,653.22	5,032,500.00	-7.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,920.70	8,000.00	-26.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,205.89	36,800.00	-20.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,699.14	58,000.00	498.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,543.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	237,381.75	225,000.00	-5.2%
Communications		5900	7,555.03	6,000.00	-20.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>324,305.56</b>	<b>333,800.00</b>	<b>2.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	28,423.63	70,000.00	146.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,423.63</b>	<b>70,000.00</b>	<b>146.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	125,833.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>125,833.00</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,209,879.63</b>	<b>13,209,062.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	1,533,880.24	400,000.00	-73.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,533,880.24	400,000.00	-73.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			1,533,880.24	400,000.00	-73.9%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,961,033.88	10,421,103.00	4.6%
3) Other State Revenue		8300-8599	715,987.57	832,466.00	16.3%
4) Other Local Revenue		8600-8799	1,313,974.47	1,555,493.00	18.4%
5) TOTAL, REVENUES			11,990,995.92	12,809,062.00	6.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,122,388.25	13,056,429.00	-0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		87,491.38	26,800.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	125,833.00	New
10) TOTAL, EXPENDITURES			13,209,879.63	13,209,062.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,218,883.71)	(400,000.00)	-67.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,533,880.24	400,000.00	-73.9%
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			1,533,880.24	400,000.00	-73.9%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			314,996.53	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,801.10	369,992.63	-23.7%
b) Audit Adjustments		9793	(429,805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,996.10	369,992.63	572.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,996.10	369,992.63	572.8%
2) Ending Balance, June 30 (E + F1e)			369,992.63	369,992.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,955.00	0.00	-100.0%
Stores		9712	234,298.47	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	123,739.16	369,992.63	199.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	56,147.01	302,400.48
5314	Child Nutrition: NSLP Equipment Assistance Grants	0.05	0.05
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	67,592.10	67,592.10
Total, Restricted Balance		123,739.16	369,992.63

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	31,669.99	7,500.00	-76.3%
5) TOTAL, REVENUES			31,669.99	7,500.00	-76.3%
<b>B. EXPENDITURES</b>					
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	87,314.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	977,610.52	15,000.00	-98.5%
6) Capital Outlay		6000-6999	1,992,728.30	735,750.00	-63.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,057,653.69	750,750.00	-75.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,025,983.70)	(743,250.00)	-75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,025,983.70)	(743,250.00)	-75.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,819,656.05	793,672.35	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,819,656.05	793,672.35	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,819,656.05	793,672.35	-79.2%
2) Ending Balance, June 30 (E + F1e)			793,672.35	50,422.35	-93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	793,672.35	50,422.35	-93.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	892,186.71		
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	480.37		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,923.59		
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			897,590.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,431.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	97,486.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			103,918.32		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			793,672.35		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	31,669.99	7,500.00	-76.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,669.99</b>	<b>7,500.00</b>	<b>-76.3%</b>
<b>TOTAL, REVENUES</b>			<b>31,669.99</b>	<b>7,500.00</b>	<b>-76.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,314.87	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			87,314.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	972,769.12	15,000.00	-98.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,839.40	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>977,610.52</b>	<b>15,000.00</b>	<b>-98.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,992,728.30	735,750.00	-63.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,992,728.30</b>	<b>735,750.00</b>	<b>-63.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,057,653.69</b>	<b>750,750.00</b>	<b>-75.4%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	31,669.99	7,500.00	-76.3%
5) TOTAL, REVENUES			31,669.99	7,500.00	-76.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,057,653.69	750,750.00	-75.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,057,653.69	750,750.00	-75.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,025,983.70)	(743,250.00)	-75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,025,983.70)	(743,250.00)	-75.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,819,656.05	793,672.35	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,819,656.05	793,672.35	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,819,656.05	793,672.35	-79.2%
2) Ending Balance, June 30 (E + F1e)			793,672.35	50,422.35	-93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	793,672.35	50,422.35	-93.6%
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%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	652,744.78	275,000.00	-57.9%
5) TOTAL, REVENUES			652,744.78	275,000.00	-57.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	438,693.63	582,340.45	32.7%
3) Employee Benefits		3000-3999	170,826.17	222,060.76	30.0%
4) Books and Supplies		4000-4999	56,249.45	740,349.00	1216.2%
5) Services and Other Operating Expenditures		5000-5999	491,169.30	143,000.00	-70.9%
6) Capital Outlay		6000-6999	24,895,516.25	35,054,489.62	40.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,052,454.80	36,742,239.83	41.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,399,710.02)	(36,467,239.83)	43.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,143.14	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,270,143.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,870,433.12	(36,467,239.83)	-1370.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,369,485.90	50,239,919.02	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,369,485.90	50,239,919.02	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,369,485.90	50,239,919.02	6.1%
2) Ending Balance, June 30 (E + F1e)			50,239,919.02	13,772,679.19	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	50,239,919.02	13,772,679.19	-72.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	47,645,342.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,191.50		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,356,116.59		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	204,455.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	201,884.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			50,416,990.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	85,230.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	91,840.35		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			177,071.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			50,239,919.02		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	618,419.78	275,000.00	-55.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,325.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>652,744.78</b>	<b>275,000.00</b>	<b>-57.9%</b>
<b>TOTAL, REVENUES</b>			<b>652,744.78</b>	<b>275,000.00</b>	<b>-57.9%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	309,380.04	311,151.09	0.6%
Clerical, Technical and Office Salaries		2400	128,864.28	271,189.36	110.4%
Other Classified Salaries		2900	449.31	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>438,693.63</b>	<b>582,340.45</b>	<b>32.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	73,464.97	92,769.84	26.3%
OASDI/Medicare/Alternative		3301-3302	32,413.60	37,252.34	14.9%
Health and Welfare Benefits		3401-3402	50,168.31	80,921.75	61.3%
Unemployment Insurance		3501-3502	349.39	288.43	-17.4%
Workers' Compensation		3601-3602	8,121.19	10,828.40	33.3%
OPEB, Allocated		3701-3702	2,308.85	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,999.86	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>170,826.17</b>	<b>222,060.76</b>	<b>30.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,263.55	207,614.00	1592.9%
Noncapitalized Equipment		4400	43,985.90	532,735.00	1111.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>56,249.45</b>	<b>740,349.00</b>	<b>1216.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	274.25	13,000.00	4640.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	490,895.05	110,000.00	-77.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>491,169.30</b>	<b>143,000.00</b>	<b>-70.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	100,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,725,480.25	34,954,489.62	41.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	170,036.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,895,516.25</b>	<b>35,054,489.62</b>	<b>40.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,052,454.80</b>	<b>36,742,239.83</b>	<b>41.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	270,143.14	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>270,143.14</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	28,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			28,000,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			28,270,143.14	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	652,744.78	275,000.00	-57.9%
5) TOTAL, REVENUES			652,744.78	275,000.00	-57.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		25,731,852.86	36,742,239.83	42.8%
9) Other Outgo	9000-9999	Except 7600-7699	320,601.94	0.00	-100.0%
10) TOTAL, EXPENDITURES			26,052,454.80	36,742,239.83	41.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,399,710.02)	(36,467,239.83)	43.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,143.14	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,270,143.14	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,870,433.12	(36,467,239.83)	-1370.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,369,485.90	50,239,919.02	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,369,485.90	50,239,919.02	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,369,485.90	50,239,919.02	6.1%
2) Ending Balance, June 30 (E + F1e)			50,239,919.02	13,772,679.19	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	50,239,919.02	13,772,679.19	-72.6%
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
<b>A. REVENUES</b>					
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	2,190,674.73	503,000.00	-77.0%
5) TOTAL, REVENUES			2,190,674.73	503,000.00	-77.0%
<b>B. EXPENDITURES</b>					
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	227,769.31	32,797.00	-85.6%
5) Services and Other Operating Expenditures		5000-5999	30,177.37	73,460.00	143.4%
6) Capital Outlay		6000-6999	478,081.63	2,829,750.00	491.9%
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			736,028.31	2,936,007.00	298.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,454,646.42	(2,433,007.00)	-267.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	64,184.65	15,000.00	-76.6%
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			(64,184.65)	(15,000.00)	-76.6%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,390,461.77	(2,448,007.00)	-276.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,689,339.23	5,079,801.00	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,689,339.23	5,079,801.00	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,689,339.23	5,079,801.00	37.7%
2) Ending Balance, June 30 (E + F1e)			5,079,801.00	2,631,794.00	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,079,801.00	2,631,794.00	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	3,356,272.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	388,390.97		
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	15,497.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,395,153.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,155,314.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,205.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	65,308.33		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75,513.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,079,801.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	51,186.33	3,000.00	-94.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,139,488.40	500,000.00	-76.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,190,674.73</b>	<b>503,000.00</b>	<b>-77.0%</b>
<b>TOTAL REVENUES</b>			<b>2,190,674.73</b>	<b>503,000.00</b>	<b>-77.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	4,845.02	2,800.00	-42.2%
Noncapitalized Equipment		4400	222,924.29	29,997.00	-86.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			227,769.31	32,797.00	-85.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	24,526.39	5,964.00	-75.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,184.68	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,466.30	67,496.00	1411.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,177.37</b>	<b>73,460.00</b>	<b>143.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	478,081.63	2,829,750.00	491.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>478,081.63</b>	<b>2,829,750.00</b>	<b>491.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>736,028.31</b>	<b>2,936,007.00</b>	<b>298.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	64,184.65	15,000.00	-76.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			64,184.65	15,000.00	-76.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(64,184.65)	(15,000.00)	-76.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,190,674.73	503,000.00	-77.0%
5) TOTAL, REVENUES			2,190,674.73	503,000.00	-77.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,466.30	65,000.00	1355.3%
8) Plant Services	8000-8999		731,562.01	2,871,007.00	292.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			736,028.31	2,936,007.00	298.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,454,646.42	(2,433,007.00)	-267.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	64,184.65	15,000.00	-76.6%
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			(64,184.65)	(15,000.00)	-76.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,390,461.77	(2,448,007.00)	-276.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,689,339.23	5,079,801.00	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,689,339.23	5,079,801.00	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,689,339.23	5,079,801.00	37.7%
2) Ending Balance, June 30 (E + F1e)			5,079,801.00	2,631,794.00	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,079,801.00	2,631,794.00	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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
<b>A. REVENUES</b>					
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	327,466.23	80,000.00	-75.6%
5) TOTAL, REVENUES			327,466.23	80,000.00	-75.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,586.82	0.00	-100.0%
3) Employee Benefits		3000-3999	2,716.90	0.00	-100.0%
4) Books and Supplies		4000-4999	86,101.24	40,277.02	-53.2%
5) Services and Other Operating Expenditures		5000-5999	349,708.31	10,171.00	-97.1%
6) Capital Outlay		6000-6999	3,208,392.34	11,271,066.56	251.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,661,505.61	11,321,514.58	209.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,334,039.38)	(11,241,514.58)	237.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	268,519.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(268,519.79)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,602,559.17)	(11,241,514.58)	212.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,503,595.52	18,901,036.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,503,595.52	18,901,036.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,503,595.52	18,901,036.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			18,901,036.35	7,659,521.77	-59.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,954,659.46	1,633,144.88	-87.4%
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	5,946,376.89	6,026,376.89	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	19,220,600.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	271.99		
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	95,510.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,018.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,333,401.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	83,103.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	349,261.60		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			432,364.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			18,901,036.35		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	327,466.23	80,000.00	-75.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			327,466.23	80,000.00	-75.6%
<b>TOTAL, REVENUES</b>			327,466.23	80,000.00	-75.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14,586.82	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			14,586.82	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	14.68	0.00	-100.0%
PERS		3201-3202	1,381.69	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	972.36	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.22	0.00	-100.0%
Workers' Compensation		3601-3602	269.75	0.00	-100.0%
OPEB, Allocated		3701-3702	71.20	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,716.90	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,666.66	29,980.95	-13.5%
Noncapitalized Equipment		4400	51,434.58	10,296.07	-80.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			86,101.24	40,277.02	-53.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	460.91	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97.40	8,897.00	9034.5%
Professional/Consulting Services and Operating Expenditures		5800	349,150.00	1,274.00	-99.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>349,708.31</b>	<b>10,171.00</b>	<b>-97.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	2,718,671.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,208,392.34	8,551,395.56	166.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,208,392.34</b>	<b>11,271,066.56</b>	<b>251.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,661,505.61</b>	<b>11,321,514.58</b>	<b>209.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	268,519.79	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			268,519.79	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(268,519.79)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	327,466.23	80,000.00	-75.6%
5) TOTAL, REVENUES			327,466.23	80,000.00	-75.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,661,505.61	11,321,514.58	209.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,661,505.61	11,321,514.58	209.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,334,039.38)	(11,241,514.58)	237.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	268,519.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(268,519.79)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,602,559.17)	(11,241,514.58)	212.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,503,595.52	18,901,036.35	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,503,595.52	18,901,036.35	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,503,595.52	18,901,036.35	-16.0%
2) Ending Balance, June 30 (E + F1e)			18,901,036.35	7,659,521.77	-59.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,954,659.46	1,633,144.88	-87.4%
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	5,946,376.89	6,026,376.89	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
7710	State School Facilities Projects	12,954,659.46	1,633,144.88
Total, Restricted Balance		12,954,659.46	1,633,144.88

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,174,137.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,854,160.64	1,468,000.00	-61.9%
5) TOTAL, REVENUES			12,028,297.64	1,468,000.00	-87.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,233,686.85	0.00	-100.0%
3) Employee Benefits		3000-3999	555,917.40	0.00	-100.0%
4) Books and Supplies		4000-4999	1,666,464.68	101,352.01	-93.9%
5) Services and Other Operating Expenditures		5000-5999	1,733,021.53	1,702,213.00	-1.8%
6) Capital Outlay		6000-6999	946,563.36	9,943,520.71	950.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,536,705.14	2,551,824.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,672,358.96	14,298,909.72	64.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,355,938.68	(12,830,909.72)	-482.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,644,061.32)	(12,830,909.72)	252.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,597,213.95	16,633,675.94	-15.1%
b) Audit Adjustments		9793	680,523.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,277,737.26	16,633,675.94	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,277,737.26	16,633,675.94	-18.0%
2) Ending Balance, June 30 (E + F1e)			16,633,675.94	3,802,766.22	-77.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,506,023.20	3,328.20	-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	8,127,652.74	3,799,438.02	-53.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,849,442.28		
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	8,325,524.28		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	101,293.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,232,789.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,509,049.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	267,592.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,607,781.18		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,875,373.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,633,675.94		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	8,174,137.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,174,137.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,394,551.93	930,000.00	-33.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	447,298.19	463,000.00	3.5%
Interest		8660	325,620.66	75,000.00	-77.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,686,689.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,854,160.64</b>	<b>1,468,000.00</b>	<b>-61.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,028,297.64</b>	<b>1,468,000.00</b>	<b>-87.8%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,233,686.85	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,233,686.85	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	183,539.88	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	92,919.68	0.00	-100.0%
Health and Welfare Benefits		3401-3402	255,699.11	0.00	-100.0%
Unemployment Insurance		3501-3502	621.99	0.00	-100.0%
Workers' Compensation		3601-3602	23,010.21	0.00	-100.0%
OPEB, Allocated		3701-3702	126.53	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			555,917.40	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,424.96	56,049.81	-82.0%
Noncapitalized Equipment		4400	1,355,039.72	45,302.20	-96.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,666,464.68	101,352.01	-93.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	519,117.02	1,095,740.00	111.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164.40	43,686.00	26473.0%
Professional/Consulting Services and Operating Expenditures		5800	1,213,740.11	562,787.00	-53.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,733,021.53</b>	<b>1,702,213.00</b>	<b>-1.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	827,580.17	9,887,290.71	1094.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	118,983.19	56,230.00	-52.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>946,563.36</b>	<b>9,943,520.71</b>	<b>950.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	1,046,705.14	1,051,824.00	0.5%
Other Debt Service - Principal		7439	1,490,000.00	1,500,000.00	0.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,536,705.14</b>	<b>2,551,824.00</b>	<b>0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,672,358.96</b>	<b>14,298,909.72</b>	<b>64.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	7,000,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>7,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(7,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,174,137.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,854,160.64	1,468,000.00	-61.9%
5) TOTAL, REVENUES			12,028,297.64	1,468,000.00	-87.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,085,745.26	11,747,085.72	93.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,586,613.70	2,551,824.00	-1.3%
10) TOTAL, EXPENDITURES			8,672,358.96	14,298,909.72	64.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,355,938.68	(12,830,909.72)	-482.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,644,061.32)	(12,830,909.72)	252.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,597,213.95	16,633,675.94	-15.1%
b) Audit Adjustments		9793	680,523.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,277,737.26	16,633,675.94	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,277,737.26	16,633,675.94	-18.0%
2) Ending Balance, June 30 (E + F1e)			16,633,675.94	3,802,766.22	-77.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,506,023.20	3,328.20	-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	8,127,652.74	3,799,438.02	-53.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	8,506,023.20	3,328.20
Total, Restricted Balance		8,506,023.20	3,328.20

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,639,513.87	26,280,011.00	-14.2%
5) TOTAL, REVENUES			30,639,513.87	26,280,011.00	-14.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,555.87	462,738.10	195.6%
3) Employee Benefits		3000-3999	59,888.44	178,858.00	198.7%
4) Books and Supplies		4000-4999	66,136.87	45,732.00	-30.9%
5) Services and Other Operating Expenditures		5000-5999	666,923.33	451,862.00	-32.2%
6) Capital Outlay		6000-6999	1,651,459.91	4,420,273.00	167.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	11,416,444.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,600,964.42	16,975,907.10	552.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,038,549.45	9,304,103.90	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	121,854.21	0.00	-100.0%
b) Transfers Out		7600-7629	12,983,506.94	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,861,652.73)	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,176,896.72	9,304,103.90	-38.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,748,506.04	143,925,402.76	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,748,506.04	143,925,402.76	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,748,506.04	143,925,402.76	11.8%
2) Ending Balance, June 30 (E + F1e)			143,925,402.76	153,229,506.66	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	143,925,402.76	153,229,506.66	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	99,787,371.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	764,919.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	63,017.66		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	512,955.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	43,755,162.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			144,883,425.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	750,567.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	207,455.36		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			958,023.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			143,925,402.76		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	28,107,789.89	25,780,011.00	-8.3%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	94,749.51	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,445,549.47	500,000.00	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	991,425.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30,639,513.87	26,280,011.00	-14.2%
<b>TOTAL, REVENUES</b>			30,639,513.87	26,280,011.00	-14.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,273.96	273,704.80	193.4%
Clerical, Technical and Office Salaries		2400	63,281.91	189,033.30	198.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			156,555.87	462,738.10	195.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,780.35	77,262.82	168.5%
OASDI/Medicare/Alternative		3301-3302	11,348.17	35,387.32	211.8%
Health and Welfare Benefits		3401-3402	14,781.67	57,378.25	288.2%
Unemployment Insurance		3501-3502	171.26	227.77	33.0%
Workers' Compensation		3601-3602	2,935.34	8,601.84	193.0%
OPEB, Allocated		3701-3702	857.33	0.00	-100.0%
OPEB, Active Employees		3751-3752	1,014.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			59,888.44	178,858.00	198.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,580.46	6,882.00	166.7%
Noncapitalized Equipment		4400	63,556.41	38,850.00	-38.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			66,136.87	45,732.00	-30.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	472,320.42	189,972.00	-59.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,189.44	4,850.00	121.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	192,413.47	257,040.00	33.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			666,923.33	451,862.00	-32.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,651,459.91	3,895,273.00	135.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	525,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,651,459.91	4,420,273.00	167.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	3,946,435.00	New
Other Debt Service - Principal		7439	0.00	7,470,009.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	11,416,444.00	New
<b>TOTAL, EXPENDITURES</b>			2,600,964.42	16,975,907.10	552.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	121,854.21	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			121,854.21	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,983,506.94	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			12,983,506.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(12,861,652.73)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,639,513.87	26,280,011.00	-14.2%
5) TOTAL, REVENUES			30,639,513.87	26,280,011.00	-14.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,600,964.42	5,559,463.10	113.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	11,416,444.00	New
10) TOTAL, EXPENDITURES			2,600,964.42	16,975,907.10	552.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28,038,549.45	9,304,103.90	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	121,854.21	0.00	-100.0%
b) Transfers Out		7600-7629	12,983,506.94	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,861,652.73)	0.00	-100.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,176,896.72	9,304,103.90	-38.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,748,506.04	143,925,402.76	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,748,506.04	143,925,402.76	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,748,506.04	143,925,402.76	11.8%
2) Ending Balance, June 30 (E + F1e)			143,925,402.76	153,229,506.66	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	143,925,402.76	153,229,506.66	6.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	194.71	95.00	-51.2%
5) TOTAL, REVENUES			194.71	95.00	-51.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			194.71	95.00	-51.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			194.71	95.00	-51.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,829.49	13,024.20	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,829.49	13,024.20	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,829.49	13,024.20	1.5%
2) Ending Net Position, June 30 (E + F1e)			13,024.20	13,119.20	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,024.20	13,119.20	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,952.59		
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	71.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			13,024.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			13,024.20		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	194.71	95.00	-51.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			194.71	95.00	-51.2%
<b>TOTAL, REVENUES</b>			194.71	95.00	-51.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	194.71	95.00	-51.2%
5) TOTAL, REVENUES			194.71	95.00	-51.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			194.71	95.00	-51.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			194.71	95.00	-51.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,829.49	13,024.20	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,829.49	13,024.20	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,829.49	13,024.20	1.5%
2) Ending Net Position, June 30 (E + F1e)			13,024.20	13,119.20	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,024.20	13,119.20	0.7%

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

**ANNUAL BUDGET REPORT:**  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☐

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

Budget available for inspection at:

Public Hearing:

Place: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Adoption Date: \_\_\_\_\_

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Jenny Salkeld

Telephone: (619) 585-6081

Title: Chief Financial Officer

E-mail: Jenny.Salkeld@sweetwaterschools.

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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



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

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Jenny Salkeld

Title: Chief Financial Officer

Telephone: 619-585-6081

E-mail: jenny.salkeld@sweetwaterschools.org

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	386,173,688.00	2.35%	395,253,781.00	0.90%	398,800,426.00
2. Federal Revenues	8100-8299	1,460,500.00	-0.03%	1,460,000.00	0.00%	1,460,000.00
3. Other State Revenues	8300-8599	14,657,052.00	-47.08%	7,757,052.00	0.00%	7,757,052.00
4. Other Local Revenues	8600-8799	5,168,994.00	0.00%	5,168,994.00	0.00%	5,168,994.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000.00	0.00%	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(71,762,401.97)	1.91%	(73,133,000.00)	2.13%	(74,693,346.00)
6. Total (Sum lines A1 thru A5c)		335,712,832.03	0.24%	336,521,827.00	0.59%	338,508,126.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				173,386,667.12		174,088,194.12
b. Step & Column Adjustment				2,149,237.00		2,158,006.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,447,710.00)		(1,447,710.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	173,386,667.12	0.40%	174,088,194.12	0.41%	174,798,490.12
2. Classified Salaries						
a. Base Salaries				49,003,711.53		49,401,866.53
b. Step & Column Adjustment				398,155.00		401,390.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,003,711.53	0.81%	49,401,866.53	0.81%	49,803,256.53
3. Employee Benefits	3000-3999	77,529,723.19	7.01%	82,962,108.00	4.76%	86,907,626.00
4. Books and Supplies	4000-4999	3,383,599.62	3.50%	3,502,025.00	3.23%	3,615,141.00
5. Services and Other Operating Expenditures	5000-5999	22,832,472.00	3.50%	23,631,609.00	3.23%	24,394,909.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,426,850.00	-31.80%	5,065,068.00	-71.68%	1,434,307.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,174,251.45)	2.57%	(2,230,130.00)	2.67%	(2,289,674.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(10,446,674.00)		(5,555,930.00)
11. Total (Sum lines B1 thru B10)		331,788,772.01	-1.63%	326,374,066.65	2.19%	333,508,125.65
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,924,060.02		10,147,760.35		5,000,000.35
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		(3,558,363.49)		365,696.53		10,513,456.88
2. Ending Fund Balance (Sum lines C and D1)		365,696.53		10,513,456.88		15,513,457.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,013,469.59				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,426,236.00				
2. Unassigned/Unappropriated	9790	(10,074,009.06)		10,513,456.88		15,513,457.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		365,696.53		10,513,456.88		15,513,457.23

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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,426,236.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(10,074,009.06)		10,513,456.88		15,513,457.23
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>(647,773.06)</b>		<b>10,513,456.88</b>		<b>15,513,457.23</b>
<b>F. ASSUMPTIONS</b>						
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.						
Required Budget Solutions						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,892,856.00	0.00%	1,892,856.00	0.00%	1,892,856.00
2. Federal Revenues	8100-8299	17,987,701.00	0.00%	17,987,701.00	0.00%	17,987,701.00
3. Other State Revenues	8300-8599	24,109,678.00	0.00%	24,109,678.00	0.00%	24,109,678.00
4. Other Local Revenues	8600-8799	23,270,833.00	-9.45%	21,070,833.00	0.00%	21,070,833.00
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	71,762,401.97	1.91%	73,133,000.00	2.13%	74,693,346.00
6. Total (Sum lines A1 thru A5c)		139,023,469.97	-0.60%	138,194,068.00	1.13%	139,754,414.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,883,173.22		48,481,713.22
b. Step & Column Adjustment				598,540.00		606,021.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,883,173.22	1.25%	48,481,713.22	1.25%	49,087,734.22
2. Classified Salaries						
a. Base Salaries				27,052,646.03		27,390,804.03
b. Step & Column Adjustment				338,158.00		342,385.00
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	27,052,646.03	1.25%	27,390,804.03	1.25%	27,733,189.03
3. Employee Benefits	3000-3999	44,959,426.37	5.28%	47,334,489.87	4.89%	49,651,098.75
4. Books and Supplies	4000-4999	7,989,560.52	-24.12%	6,062,183.00	-17.90%	4,977,105.00
5. Services and Other Operating Expenditures	5000-5999	9,742,294.00	-22.87%	7,513,873.00	-11.26%	6,667,876.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	824,796.00	-38.41%	508,000.00	0.00%	508,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,071,138.45	1.71%	1,089,455.00	3.67%	1,129,411.00
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)		139,523,034.59	-0.82%	138,380,518.12	0.99%	139,754,414.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(499,564.62)		(186,450.12)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		686,014.74		186,450.12		0.00
2. Ending Fund Balance (Sum lines C and D1)		186,450.12		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	186,452.86		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	(2.74)		0.00		0.00
f. Total Components of Ending Fund Balance		186,450.12		0.00		0.00
(Line D3f must agree with line D2)		186,450.12		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)
<b>E. AVAILABLE RESERVES</b>						
<b>I. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	388,066,544.00	2.34%	397,146,637.00	0.89%	400,693,282.00
2. Federal Revenues	8100-8299	19,448,201.00	0.00%	19,447,701.00	0.00%	19,447,701.00
3. Other State Revenues	8300-8599	38,766,730.00	-17.80%	31,866,730.00	0.00%	31,866,730.00
4. Other Local Revenues	8600-8799	28,439,827.00	-7.74%	26,239,827.00	0.00%	26,239,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000.00	0.00%	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		474,736,302.00	0.00%	474,715,895.00	0.75%	478,262,540.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				221,269,840.34		222,569,907.34
b. Step & Column Adjustment				2,747,777.00		2,764,027.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,447,710.00)		(1,447,710.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,269,840.34	0.59%	222,569,907.34	0.59%	223,886,224.34
2. Classified Salaries						
a. Base Salaries				76,056,357.56		76,792,670.56
b. Step & Column Adjustment				736,313.00		743,775.00
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	76,056,357.56	0.97%	76,792,670.56	0.97%	77,536,445.56
3. Employee Benefits	3000-3999	122,489,149.56	6.37%	130,296,597.87	4.81%	136,558,724.75
4. Books and Supplies	4000-4999	11,373,160.14	-15.91%	9,564,208.00	-10.16%	8,592,246.00
5. Services and Other Operating Expenditures	5000-5999	32,574,766.00	-4.39%	31,145,482.00	-0.27%	31,062,785.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,251,646.00	-32.46%	5,573,068.00	-65.15%	1,942,307.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,103,113.00)	3.41%	(1,140,675.00)	1.72%	(1,160,263.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(10,446,674.00)		(5,555,930.00)
11. Total (Sum lines B1 thru B10)		471,311,806.60	-1.39%	464,754,584.77	1.83%	473,262,539.65
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,424,495.40		9,961,310.23		5,000,000.35
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		(2,872,348.75)		552,146.65		10,513,456.88
2. Ending Fund Balance (Sum lines C and D1)		552,146.65		10,513,456.88		15,513,457.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,013,469.59		0.00		0.00
b. Restricted	9740	186,452.86		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,426,236.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(10,074,011.80)		10,513,456.88		15,513,457.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		552,146.65		10,513,456.88		15,513,457.23

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,426,236.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(10,074,009.06)		10,513,456.88		15,513,457.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3,393.08)		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)		(651,166.14)		10,513,456.88		15,513,457.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3e)		-0.14%		2.26%		3.28%
<b>F. RECOMMENDED RESERVES</b>						
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)		37,680.00		37,480.00		37,055.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		471,311,806.60		464,754,584.77		473,262,539.65
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)		471,311,806.60		464,754,584.77		473,262,539.65
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,426,236.13		9,295,091.70		9,465,250.79
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,426,236.13		9,295,091.70		9,465,250.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES



## Sweetwater Union High School District Multi-Year Projections - Assumptions

REVENUE ASSUMPTIONS	2018-19	2019-20	2020-21
<b>Description</b>			
LCFF Funding Formula			
Enrollment	39,400	39,200	38,750
Funded ADA 7-8 (97%)	10,680	10,630	10,555
Funded ADA 9-12 (95%)	27,000	26,850	26,500
Unduplicated % (Single Year)	60.0%	59.0%	58.0%
Unduplicated % (3 Year Rolling Average)	60.6%	60.9%	59.0%
COLA	3.70%	2.57%	2.67%
Federal	\$1.46M	\$1.46M	\$1.46M
Other State			
One-Time Discretionary (\$184)	\$ 6,894,173	\$ -	\$ -
Mandated Cost Reimbursement (7-8)	\$ 31.16	\$ 31.96	\$ 32.81
	\$ 332,789	\$ 339,735	\$ 346,310
Mandated Cost Reimbursement (9-12)	\$ 59.83	\$ 61.37	\$ 63.01
	\$ 1,615,410	\$ 1,647,785	\$ 1,669,765
Lottery (GFU \$151; GFR \$53)			
General Fund Unrestricted \$151	\$ 5,689,680	\$ 5,659,480	\$ 5,595,305
General Fund Restricted \$53	\$ 1,997,040	\$ 1,986,440	\$ 1,963,915
Low Performing Student Block Grant	\$ 2,200,000	\$ -	\$ -
Local: Interest	1.836%	1.836%	1.836%
Transfers In	\$15,000	\$15,000	\$15,000

EXPENSE ASSUMPTIONS	2018-19	2019-20	2020-21
<b>Description</b>			
Salaries			
Step and Column: Certificated	2.00%	2.00%	2.00%
Step and Column: Classified	1.30%	1.30%	1.30%
STRS	16.28%	18.13%	19.10%
PERS	18.06%	20.80%	23.50%
Health and Welfare Premiums	\$ 10,775	\$ 10,991	\$ 10,991
Materials and Supplies (Consumer Price Index)	3.66%	3.50%	3.23%
Contracted Services (Consumer Price Index)	3.66%	3.50%	3.23%
Utilities	\$9.12M	\$9.79M	\$9.98M
Implemented Board Solutions/Budget Deficit	\$23M	\$10.4M	\$5.5M
Transfers Out			
Adult Education	\$0	\$0	\$0
Cafeteria	\$ 400,000	\$ 400,000	\$ 400,000
Contributions			
Special Education	\$59.7M	\$60.9M	\$62.1M
Career Technical Education	\$2.3M	\$2.4M	\$2.5M
Routine Restricted Maintenance (RRM)	\$9.4M	\$9.7M	\$10M

RESERVE ASSUMPTIONS	2018-19	2019-20	2020-21
<b>Description</b>			
Economic Uncertainties 2%	\$ 9,429,879	\$ 9,500,000	\$ 9,600,000
School Site Carry Over	\$ 270,000	\$ 270,000	\$ 270,000
Qualified Zone Academy Bond	\$ -	\$ -	\$ 5,000,000
Stores Inventory	\$ 591,470	\$ 591,470	\$ 591,470
Revolving Cash Funds	\$ 152,000	\$ 152,000	\$ 152,000

## Sweetwater Union High School District

68411 BW-MP

## 2018-19 General Fund Cashflows

Actuals to end of the month of:

9/1/2018

10/5/2018 15:18

## Beginning Cash Balance

			Beginning Balances	July	August	September	October	November	December 15th	December	January
				\$ 16,540,382	\$ 12,524,984	\$ 3,742,999	\$ 28,127,106	\$ 8,836,584	\$ 6,488,308	\$ 9,805,752	\$ 9,912,321
				1st Quarter			2nd Quarter				
1	<b>8000-8099 LCFF Sources</b>										
2	8011	LCFF		\$ 11,840,385	\$ 11,840,385	\$ 21,339,518	\$ 21,312,692	\$ 21,312,692	\$ 21,312,692	\$ -	\$ 21,855,301
3	8021-8047	Property Taxes			1,282,693	1,071,475	1,108,866	2,686,463	26,587,487	-	11,769,520
3.1	8012	EPA		-	-	16,028,746	-	-	-	14,833,013	-
3.5	8047	RDA Residual Balance & CRD		78,165	25,703	-	-	-	-	-	2,672,059
4	8096	Charter In Lieu Taxes		-	(1,438,893)	(270,836)	(185,306)	(185,306)	(185,306)	-	(185,306)
4.5	8097	Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	517,680
5	Multiple	Other RL Sources		-	-	-	-	-	-	-	-
6	<b>8000-8099 Subtotal LCFF Sources</b>			11,918,550	11,709,888	38,168,903	22,236,252	23,813,849	47,714,873	14,833,013	36,629,254
7											
8	<b>8100-8299 Federal Revenues</b>										
9	8181&8182	Special Education		\$ 4,134,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	8110	Impact Aid		-	-	-	-	-	-	-	-
11	8285	9068 Assets - Pass Through		-	-	-	-	-	-	-	-
11.1	8290	3010&25 Title I - Fed Cash Mgmt System		-	-	-	-	-	-	2,284,843	-
11.2	8290	4035 Title II - Fed Cash Mgmt System		-	-	-	-	-	-	300,000	-
11.3	8290	4201&03 Title III - Fed Cash Mgmt System		-	-	-	-	-	-	190,301	-
12	Multiple	Other Federal				271,732	110,879	100,449	117,337	-	210,056
13	<b>8100-8299 Subtotal Federal Revenues</b>			4,134,738	-	271,732	110,879	100,449	117,337	2,775,143	210,056
14											
15	<b>8300-8599 Other State Revenues</b>										
16	8311	6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Multiple	OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	-
19	8550	Mandate Block Grant		-	-	-	-	1,948,199	-	-	-
19a	8590	One-Time Mandate		3,191,448	781,232	395,982				3,447,087	
23	8560	Lottery			-	-	-	-	-	-	1,921,680
26	Multiple	Other State		-			2,001,387	2,001,387	-	2,001,387	2,001,387
28	<b>8300-8599 Subtotal Other State Revenues</b>			3,191,448	781,232	395,982	2,001,387	3,949,586	-	5,448,474	3,923,067
29											
30	<b>8600-8799 Other Local Revenues</b>										
31	8699	9010 ROP - Pass Through-County			\$ 27,744	\$ 17,738	\$ 49,938	\$ 49,938	\$ 49,938	\$ 49,938	\$ -
32	8677	9065 ASES - Pass Through			-	-	-	1,080,883	-	-	-
33	8792	SPED PA Special Education - Pass Through		921,642	909,903	1,644,695	1,637,826	1,637,826	1,637,826	-	1,637,826
34	Multiple	Other Local			354,359	404,735	777,739	481,971	-	-	740,055
35	<b>8600-8799 Subtotal Other Local Revenues</b>			921,642	1,292,005	2,067,167	2,465,504	3,250,619	1,687,764	49,938	2,377,881
36											
37	8900-8998	Transfers In & Other Sources			(455,826)	-	3,750	-	-	-	3,750
38											
39	<b>8000-8998 Total Cash Inflows - CY Revenues</b>			\$ 20,166,377	\$ 13,327,299	\$ 40,903,785	\$ 26,817,772	\$ 31,114,503	\$ 49,519,974	\$ 23,106,568	\$ 43,144,008

10/5/2018 15:18

Beginning Cash Balance

Beginning Balances	July	August	September	October	November	December 15th	December	January
\$	18,540,382	\$ 12,524,964	\$ 3,742,999	\$ 28,127,106	\$ 8,836,584	\$ 6,488,308	\$ 9,805,752	\$ 9,912,321
	1st Quarter			2nd Quarter				

40

41 1000-7998 Cash Outflows - CY Expenditures

42	1000-3999 Salaries & Benefits																			
43	1000-1999	Certificated		\$	18,131,684	\$	18,515,549	\$	18,424,449	\$	19,999,739	\$	19,713,946	\$	19,865,344	\$	-	\$	19,417,835	
44	2000-2999	Classified			6,462,944		6,205,893		6,218,166		6,874,445		6,776,210		6,828,250		-		6,674,429	
45	3000-3999	Benefits			8,135,460		8,976,033		8,614,343		11,071,328		10,913,121		10,996,931		-		10,749,202	
45a	3420	VEBA wire			4,055,127		4,052,853		4,068,962		4,200,000		4,200,000		4,200,000				4,200,000	
45b	3420	SD County Checks			(8,286,795)		(4,104,951)				(4,200,000)		(4,200,000)		(4,200,000)				(4,200,000)	
45c		exps<=budget			-		-		-		-		-		-		-		-	
46	1000-3999 Subtotal Salaries & Benefits				28,498,420		33,645,376		37,325,919		37,945,512		37,403,276		37,890,525		-		36,841,466	
47																				
48	4000-7998 Other Expenditures																			
49	4000-4999	Supplies		\$	360,128	\$	1,074,639	\$	1,352,235		\$	919,364	\$	896,554	\$	775,638	\$	-	\$	934,789
50	5500-5599	Utilities			543,182		1,080,951		715,974		740,981		722,597		625,141		-		753,413	
51	5000-5999	Other Services (Excl. Utilities)			3,580,403		2,348,802		1,391,453		1,892,242		1,845,295		1,596,423		-		1,923,989	
52	6000-6999	Capital			721,846		76,769		(1,080)		-		-		-		-		-	
52.1	7200-7299	Pass Through Revenues			-		-		-		577,861		563,524		487,522		-		587,556	
53	7000-7998	Transfers Out, Other Uses & Outgo			38,140		2,312,891		4,422		32,335		31,532		27,280		-		32,877	
54	4000-7998 Subtotal Other Expenditures				5,243,700		6,894,052		3,463,004		4,162,783		4,059,502		3,512,004		-		4,232,623	
55																				
56	1000-7998 Total Cash Outflows - CY Expenditures			\$	33,742,120	\$	40,539,428	\$	40,788,923		\$	42,108,295	\$	41,462,779	\$	41,202,529	\$	-	\$	41,074,089

57

58 9111-9499 Assets (Excluding 9110 Cash)

59 9111-9199 Other Cash Equivalents	\$	-	\$ 295,984	\$ 250,065	\$ 677,514	\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. deferrals listed below)	-	(4,695,956)	2,500	(16,550)	-	-	-	-	-
61 9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	-	(816,225)	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	25,673	49,610	10,960,287	-	-	-	-	-
66 9320-9499 Other Assets	-	(49)	(108,249)	-	-	-	-	-	-
67									
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$	-	\$ (5,190,574)	\$ 193,926	\$ 11,621,251	\$ -	\$ -	\$ -	\$ -

69

70 9500-9659 Current Liabilities

71 9500-9599 Payables	\$	-	\$ (1,997,001)	\$ (48,035)	\$ (106,067)	\$ -	\$ -	\$ -	\$ -
72 9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-
73									
74 9500-9659 Change in Current Liabilities	\$	-	\$ (1,997,001)	\$ (48,035)	\$ (106,067)	\$ -	\$ -	\$ -	\$ -

75

76 Multiple Other Activity

77 9793 Audit Adjustments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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10/5/2018 15:18			Beginning	July			August		September		October		November		December 15th		December		January	
Beginning Cash Balance			Balances	\$	18,540,382	\$	12,524,964	\$	3,742,999	\$	28,127,106	\$	8,836,584	\$	6,488,308	\$	9,805,752	\$	9,912,321	
				1st Quarter						2nd Quarter										
78	9795	Other Restatements		-		-		-		-		-		-		-		-		
79	7999	Expense Suspense		526,639		632,658		535,385		-		-		-		-		-		
80	8999	Revenue Suspense		-		-		-		-		-		-		-		-		
81	9910	Payroll Suspense		(313,352)		24,749,727		(25,427,531)		-		-		-		-		-		
82	Treasury Reconciling Items			537,745		(26,344,257)		29,290,388		-		-		-		-		-		
83																				
84	Multiple	Total Other Activity		\$	751,032	\$	(961,872)	\$	4,398,241	\$	-	\$	-	\$	-	\$	-	\$	-	
85																				
85a	Ending Balance without paying loans			\$	(1,471,902)	\$	(15,503,145)	\$	19,771,286	\$	12,836,584	\$	(1,511,692)	\$	14,805,752	\$	32,912,321	\$	11,982,240	
86	Ending Balance without borrowing (amt short to pay off loans)			\$	(37,671,902)	\$	(65,700,011)	\$	(49,671,725)	\$	(64,962,247)	\$	(75,310,523)	\$	(66,993,079)	\$	(43,886,510)	\$	(41,816,591)	
1	TTF BORROWING LINE HIDDEN			36,200,000	\$	36,200,000	\$	50,196,866	\$	69,443,011	\$	77,798,831	\$	73,798,831	\$	81,798,831	\$	76,798,831	\$	53,798,831
2	Multiple Borrowing Activity																			
3	9640	TRAN / TTF Principal Amounts		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
4	8660	TRAN / TTF Premium		(26,042)		1,945		26,042		-		-		-		-		-		
5	5800	TRAN / TTF Issuance Cost & Interest		-		-		-		-		-		-		-		-		
6	9135 & 9640	TRAN / TTF Repayment		0		0		-		-		-		-		-		-		
7	9600-9619	Temporary Loans / Due To		22,907		44,200		29,779		-		-		-		-		-		
94a		Temp Loan new borrowing	36,200,000	14,000,000		19,200,000		8,300,000				13,000,000		3,000,000				5,500,000		
94b		Temp loan paid back		-		-		-		(4,000,000)		(5,000,000)		(8,000,000)		(23,000,000)		(6,000,000)		
8	9629-9649	Other Liabilities (Excluding TRANs)		-		-		-		-		-		-		-		-		
9																				
10	Multiple	Total Borrowing Activity	\$	36,200,000	\$	13,996,866	\$	19,246,145	\$	8,355,821	\$	(4,000,000)	\$	8,000,000	\$	(5,000,000)	\$	(23,000,000)	\$	(500,000)
11																				
12	9110	Ending Cash Balance		\$	12,524,964	\$	3,742,999	\$	28,127,106	\$	8,836,584	\$	6,488,308	\$	9,805,752	\$	9,912,321	\$	11,482,240	

County Treasury ending balance (Oracle)

## Sweetwater Union High School District

68411 BW-MP

10/5/2018 15:18

## Beginning Cash Balance

68411 BW-MP

10/5/2018 15:18

															USER INPUT AREA		CODE
															2018-19 ADOPTED BUDGET		
															18,540,382		

Beginning Cash Balance		Beginning Balances	February	March	April	May	June	Totals up to June 30th		
		\$	11,482,240	\$ 14,147,851	\$ 18,892,747	\$ 20,499,904	\$ 24,103,819	\$ 18,540,382		
		3rd Quarter			4th Quarter					
1	8000-8099 LCFF Sources									
2	8011 LCFF	\$	21,855,301	\$ 21,855,301	\$ 21,855,301	\$ 21,855,301	\$ 21,855,301	\$ 240,090,167	\$ 240,090,167	
3	8021-8047 Property Taxes		1,290,402	2,763,508	21,868,213	8,692,891	4,746,036	83,867,554	83,723,677	
3.1	8012 EPA		-	14,833,013	-	-	13,637,279	59,332,051	59,332,051	
3.5	8047 RDA Residual Balance & CRD		-	-	-	-	2,672,059	5,447,985	5,344,118	
4	8096 Charter In Lieu Taxes		(185,306)	(324,286)	(162,143)	(162,143)	(162,143)	(3,446,973)	(2,316,325)	
4.5	8097 Special Education - Prop Tax Transfer		-	-	468,826	-	906,350	1,892,856	1,892,856	
5	Multiple Other RL Sources		-	-	-	-	-	-	-	
6	8000-8099 Subtotal LCFF Sources		22,960,396	39,127,536	44,030,197	30,386,049	43,654,882	387,183,641	388,066,544	
7										
8	8100-8299 Federal Revenues									
9	8181&8182 Special Education	\$	3,249,138	\$ -	\$ -	\$ -	\$ (2,510,169)	\$ 4,873,707	\$ 6,498,276	
10	8110 Impact Aid		-	-	-	-	-	-	-	
11	8285 9068 Assets - Pass Through		-	-	-	-	-	-	-	
11.1	8290 3010&25 Title I - Fed Cash Mgmt System		-	2,284,843	-	-	2,284,843	6,854,528	9,139,370	
11.2	8290 4035 Title II - Fed Cash Mgmt System		-	300,000	-	-	300,000	900,000	1,200,000	
11.3	8290 4201&03 Title III - Fed Cash Mgmt System		-	190,301	-	-	190,301	570,902	761,202	
12	Multiple Other Federal		45,813	229,191	93,424	144,510	310,354	1,633,745	1,849,353	
13	8100-8299 Subtotal Federal Revenues		3,294,951	3,004,334	93,424	144,510	575,328	14,832,881	19,448,201	
14										
15	8300-8599 Other State Revenues									
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	Multiple OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	
19	8550 Mandate Block Grant		-	-	-	-	-	1,948,199	1,948,199	
19a	8590 One-Time Mandate						3,447,087	11,262,835	6,894,173	
23	8560 Lottery		-	-	1,921,680	-	1,921,680	5,765,040	7,686,720	
26	Multiple Other State		2,001,387	2,001,387	2,001,387	2,001,387	2,001,387	18,012,487	22,237,638	
28	8300-8599 Subtotal Other State Revenues		2,001,387	2,001,387	3,923,067	2,001,387	7,370,154	36,988,561	38,766,730	
29										
30	8600-8799 Other Local Revenues									
31	8699 9010 ROP - Pass Through-County	\$	49,938	\$ 49,938	\$ 49,938	\$ 49,938	\$ 49,938	494,926	\$ 554,870	
32	8677 9065 ASES - Pass Through		-	415,724	-	-	-	1,496,607	1,662,897	
33	8792 SPED PA Special Education - Pass Through		1,637,826	1,637,826	1,637,826	1,637,826	1,637,826	18,216,674	18,198,066	
34	Multiple Other Local		678,980	568,652	736,627	681,470	1,592,312	7,016,901	8,023,994	
35	8600-8799 Subtotal Other Local Revenues		2,386,744	2,672,141	2,424,392	2,369,235	3,280,076	27,225,108	28,439,827	
36										
37	8900-8998 Transfers In & Other Sources		-	-	-	-	3,750	(444,576)	15,000	
38										
39	8000-8998 Total Cash Inflows - CY Revenues	\$	30,623,478	\$ 46,805,398	\$ 50,471,080	\$ 34,901,181	\$ 54,884,190	\$ 465,785,614	\$ 474,736,302	



## Sweetwater Union High School District

68411 BW-MP

10/5/2018 15:18

## Beginning Cash Balance

68411 BW-MP

							Totals up to June 30th	USER INPUT AREA	
								2018-19 ADOPTED BUDGET	CODE
Beginning Balances	February	March	April	May	June				
	\$ 11,482,240	\$ 14,147,851	\$ 18,892,747	\$ 20,499,904	\$ 24,103,819	\$ 18,540,382	\$ 18,540,382		
	3rd Quarter		4th Quarter						
40									
41	1000-7998 Cash Outflows - CY Expenditures								
42	1000-3999 Salaries & Benefits								
43	1000-1999	Certificated	\$ 19,369,712	\$ 20,415,319	\$ 20,322,472	\$ 19,578,608	\$ 20,742,340	\$ 234,496,997	\$ 221,269,840
44	2000-2999	Classified	6,657,888	7,017,291	6,985,377	6,729,691	7,129,697	80,560,279	76,056,358
45	3000-3999	Benefits	10,722,562	11,301,382	11,249,985	10,838,201	11,482,413	125,050,960	122,489,150
45a	3420	VEBA wire	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000		
45b	3420	SD county Checks	(4,200,000)	(4,200,000)	(4,200,000)	(4,200,000)	(4,200,000)		
45c		exps<=budget	-	-	-	-	-		
46	1000-3999 Subtotal Salaries & Benefits		36,750,162	38,733,992	38,557,834	37,146,499	39,354,450	440,108,236	419,815,347
47									
48	4000-7998 Other Expenditures								
49	4000-4999	Supplies	\$ 818,859	\$ 1,065,951	\$ 951,014	\$ 1,137,564	\$ 930,856	11,217,590	11,373,160
50	5500-5599	Utilities	659,977	859,125	766,490	916,843	750,243	9,134,917	9,166,439
51	5000-5999	Other Services (Excl. Utilities)	1,685,382	2,193,948	1,957,384	2,341,342	1,915,896	24,672,559	23,408,327
52	6000-6999	Capital	-	-	-	-	(797,535)	-	-
52.1	7200-7299	Pass Through Revenues	514,689	669,997	597,754	715,009	712,606	5,426,518	7,148,533
53	7000-7998	Transfers Out, Other Uses & Outgo	28,800	37,490	33,448	40,009	39,874	2,659,097	400,000
54	4000-7998 Subtotal Other Expenditures		3,707,705	4,826,511	4,306,089	5,150,767	3,551,941	53,110,680	51,496,459
55									
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 40,457,867	\$ 43,560,503	\$ 42,863,923	\$ 42,297,266	\$ 42,906,390	\$ 493,218,917	\$ 471,311,807
57									
58	9111-9499 Assets (Excluding 9110 Cash)								
59	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,223,563	
60	9200-9299	Receivables (Excl. deferrals listed below)	-	-	-	-	-	(4,710,006)	
61	9200-9299	Deferrals - Principal Apportionment	-	-	-	-	-	-	
64	9200-9299	Receivables - Lottery	-	-	-	-	-	(816,225)	
65	9300-9319	Temporary Loans / Due From	-	-	-	-	-	11,035,570	
66	9320-9499	Other Assets	-	-	-	-	-	(108,298)	
67									
68	9111-9499 Change in Assets (Excl. 9110 Cash)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,624,603	
69									
70	9500-9659 Current Liabilities								
71	9500-9599	Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,151,102)	
72	9650-9659	Deferred Revenues	-	-	-	-	-	-	
73									
74	9500-9659 Change in Current Liabilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,151,102)	
75									
76	Multiple Other Activity								
77	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sweetwater Union High School District

68411 BW-MP

									USER INPUT AREA	
			Beginning Balances	February	March	April	May	June	Totals up to June 30th	2018-19 ADOPTED BUDGET
10/5/2018 15:18										
Beginning Cash Balance				\$ 11,482,240	\$ 14,147,851	\$ 18,892,747	\$ 20,499,904	\$ 24,103,819	\$ 18,540,382	\$ 18,540,382
				3rd Quarter		4th Quarter				
78	9795	Other Restatements		-	-	-	-	-	-	-
79	7999	Expense Suspense		-	-	-	-	-	1,694,682	
80	8999	Revenue Suspense		-	-	-	-	-	-	
81	9910	Payroll Suspense		-	-	-	-	-	(991,156)	
82		Treasury Reconciling Items		-	-	-	-	-	3,483,875	
83										
84	Multiple	Total Other Activity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,187,401	\$ -
85										
85a		Ending Balance without paying loans		\$ 1,647,851	\$ 17,392,747	\$ 26,499,904	\$ 13,103,819	\$ 36,081,618		
86		Ending Balance without borrowing (amt short to pay off loans)		\$ (51,650,980)	\$ (48,406,084)	\$ (40,798,927)	\$ (48,195,012)	\$ (36,217,213)	\$ (232,018)	\$ 21,964,877
1	TTF BORROWING LINE HIDDEN		36,200,000	\$ 53,298,831	\$ 65,798,831	\$ 67,298,831	\$ 61,298,831	\$ 72,298,831		
2	Multiple Borrowing Activity									
3	9640	TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	8660	TRAN / TTF Premium		-	-	-	-	-	1,945	
5	5800	TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	
6	9135 & 9640	TRAN / TTF Repayment		-	-	-	-	-	0	
7	9600-9619	Temporary Loans / Due To		-	-	-	-	-	96,886	
94a		Temp Loan new borrowing	36,200,000	12,500,000	2,500,000	4,000,000	11,000,000		129,200,000	
94b		Temp loan paid back			(1,000,000)	(10,000,000)		(4,000,000)	(61,000,000)	
8	9629-9649	Other Liabilities (Excluding TRANs)		-	-	-	-	-	-	
9										
10	Multiple	Total Borrowing Activity	\$ 36,200,000	\$ 12,500,000	\$ 1,500,000	\$ (6,000,000)	\$ 11,000,000	\$ (4,000,000)	\$ 68,298,831	
11										
12	9110	Ending Cash Balance		\$ 14,147,851	\$ 18,892,747	\$ 20,499,904	\$ 24,103,819	\$ 32,081,618	\$ 68,066,813	

County Treasury ending balance (Oracle)

Sweetwater Union High School District  
Finance Division  
Budget Development

Projected Fund Balance  
18-19 Original Budget

TrueCourse FD		Oracle FD	Beginning Balance	Revenue	Expenses	Transfer in/out Union Bank	Transfers in/out	Ending Balance
Fund 01	General Fund	57198	18,540,381.85	474,721,302.00	470,911,806.60		9,731,740.89	32,081,618.14
Fund 11	Adult Fund	57222	340,514.54	16,771,753.00	16,771,753.00			340,514.54
Fund 13	Nutrition Services	57204	62,015.71		1,756,651.06	1,200,000.00	1,000,000.00	505,364.65
Fund 14	Maintenance	57207	892,186.71	7,500.00	750,750.00			148,936.71
Fund 17	Special Reserve	57223	0.23					0.23
Fund 22	Building Fund	57205	47,648,966.48	275,000.00	36,291,287.95			11,632,678.53
Fund 25	Capital Facilities	57210	3,356,272.91	503,000.00	2,936,007.00		(15,000.00)	908,265.91
Fund 35	County School Facilities	57228	19,220,600.32	80,000.00	11,321,514.58			7,979,085.74
Fund 40	Special Reserve FD	57201	17,849,442.28	1,468,000.00	14,298,909.72			5,018,532.56
Fund 49	CFDs	Various	99,787,371.64	26,280,011.00	12,971,961.10		(10,716,740.89)	102,378,680.65
Fund 73	Foundation Private	57213 & 57216	12,952.56	95.00				13,047.56
Total			\$ 207,710,705.23	\$ 520,106,661.00	\$ 568,010,641.01	\$ 1,200,000.00	\$ -	\$ 161,006,725.22

10/5/2018 15:19



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	37,468.33	37,468.33	37,468.33	37,680.00	37,680.00	37,680.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	37,468.33	37,468.33	37,468.33	37,680.00	37,680.00	37,680.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	37,468.33	37,468.33	37,468.33	37,680.00	37,680.00	37,680.00
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (if Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	38,005	38,005		
Charter School				
<b>Total ADA</b>	<b>38,005</b>	<b>38,005</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	38,071	38,071		
Charter School				
<b>Total ADA</b>	<b>38,071</b>	<b>38,071</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	38,260	37,468		
Charter School		0		
<b>Total ADA</b>	<b>38,260</b>	<b>37,468</b>	<b>2.1%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	37,680			
Charter School	0			
<b>Total ADA</b>	<b>37,680</b>			

### 1B. Comparison of District ADA to the Standard

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

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

**Explanation:**  
(required if NOT met)

Criteria not met as a result of declining enrollment.

- 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	40,052	41,050		
Charter School				
<b>Total Enrollment</b>	<b>40,052</b>	<b>41,050</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	39,639	40,671		
Charter School				
<b>Total Enrollment</b>	<b>39,639</b>	<b>40,671</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	39,611	39,611		
Charter School				
<b>Total Enrollment</b>	<b>39,611</b>	<b>39,611</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	39,400			
Charter School				
<b>Total Enrollment</b>	<b>39,400</b>			

**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	38,005	41,050	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>38,005</b>	<b>41,050</b>	<b>92.6%</b>
Second Prior Year (2016-17)			
District Regular	37,733	40,671	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37,733</b>	<b>40,671</b>	<b>92.8%</b>
First Prior Year (2017-18)			
District Regular	37,468	39,611	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>37,468</b>	<b>39,611</b>	<b>94.6%</b>
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

#### 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	37,680	39,400		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>37,680</b>	<b>39,400</b>	<b>95.6%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	37,480	39,200		
Charter School				
<b>Total ADA/Enrollment</b>	<b>37,480</b>	<b>39,200</b>	<b>95.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	37,055	38,750		
Charter School				
<b>Total ADA/Enrollment</b>	<b>37,055</b>	<b>38,750</b>	<b>95.6%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Based on District's analysis, the 7-8 attendance percentage is at 97%, the 9-12 is at 95%. The District is working closely with school sites and program managers to enhance attendance opportunities. The District is kicking off a "Sweetwaer AttendaCHallenge", with events scheduled throughout the school year. These activities were developed by the ASB Presidents during their monthly meetings. The Student Support Services Office will be supporting these efforts.

#### 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

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

##### Projected LCFF Revenue

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)		386,894,420.00	397,594,727.00	401,178,518.00

  

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	37,468.33	37,680.00	37,680.00	37,480.00
b. Prior Year ADA (Funded)		37,468.33	37,680.00	37,680.00
c. Difference (Step 1a minus Step 1b)		211.67	0.00	(200.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.56%	0.00%	-0.53%

  

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		359,748,260.00		
b1. COLA percentage (if district is at target)		3.70%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		13,310,685.62	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		13,310,685.62	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.70%	0.00%	0.00%

  

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		4.26%	0.00%	-0.53%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.26% to 5.26%	-1.00% to 1.00%	-1.53% to .47%

**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)	88,194,400.82	89,067,795.00	89,958,473.00	90,858,058.00
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)	366,757,246.37	388,490,013.00	395,253,781.00	403,556,610.00
District's Projected Change in LCFF Revenue:		5.93%	1.74%	2.10%
LCFF Revenue Standard:		3.26% to 5.26%	-1.00% to 1.00%	-1.53% to .47%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

District used Department of Finance and School Services of California Cost of Living Adjustment assumptions per the Governor's approved budget in June.



**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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	269,281,686.53	317,359,812.05	84.9%
Second Prior Year (2016-17)	281,840,593.55	341,935,882.85	82.4%
First Prior Year (2017-18)	307,645,555.18	348,059,799.14	88.4%
Historical Average Ratio:			85.2%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.2% to 88.2%	82.2% to 88.2%	82.2% to 88.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	299,920,101.84	331,388,772.01	90.5%	Not Met
1st Subsequent Year (2019-20)	306,452,168.65	325,974,066.65	94.0%	Not Met
2nd Subsequent Year (2020-21)	311,509,372.65	333,108,125.65	93.5%	Not Met

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

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

1. **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)

Criteria not met due STRS-PERS rate increases.

**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):	4.26%	0.00%	-0.53%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.74% to 14.26%	-10.00% to 10.00%	-10.53% to 9.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.4% to 9.26%	-5.00% to 5.00%	-5.53% to 4.47%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	24,284,179.30		
Budget Year (2018-19)	19,448,201.00	-19.91%	Yes
1st Subsequent Year (2019-20)	19,447,701.00	0.00%	No
2nd Subsequent Year (2020-21)	19,447,701.00	0.00%	No

Explanation:  
(required if Yes)

The District is being conservative assuming no change in the outyears. The FY 18/19 Title I and II budgets reflect carry-over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	39,460,496.36		
Budget Year (2018-19)	38,766,730.00	-1.76%	Yes
1st Subsequent Year (2019-20)	31,866,730.00	-17.80%	Yes
2nd Subsequent Year (2020-21)	31,866,730.00	0.00%	No

Explanation:  
(required if Yes)

FY 18/19 includes carry-over from prior years and no one time funds for the outyears.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	28,462,437.41		
Budget Year (2018-19)	28,439,827.00	-0.08%	No
1st Subsequent Year (2019-20)	26,239,827.00	-7.74%	Yes
2nd Subsequent Year (2020-21)	26,239,827.00	0.00%	No

Explanation:  
(required if Yes)

Criteria not met, due to the following: FY 18/19 reflects local grants that were received during the year, declining enrollments less Special Education entitlement, FY 18/19 reflects carry-over from prior year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	14,060,294.21		
Budget Year (2018-19)	11,342,496.61	-19.33%	Yes
1st Subsequent Year (2019-20)	9,564,208.00	-15.68%	Yes
2nd Subsequent Year (2020-21)	8,592,246.00	-10.16%	Yes

Explanation:  
(required if Yes)

FY 18/19 reflects CPI increases.

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

First Prior Year (2017-18)	36,195,856.31		
Budget Year (2018-19)	32,574,766.00	-10.00%	Yes
1st Subsequent Year (2019-20)	31,145,482.00	-4.39%	No
2nd Subsequent Year (2020-21)	31,062,785.00	-0.27%	No

Explanation:  
(required if Yes)

FY 18/19 reflects CPI increases.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	92,207,113.07		
Budget Year (2018-19)	86,654,758.00	-6.02%	Not Met
1st Subsequent Year (2019-20)	77,554,258.00	-10.50%	Not Met
2nd Subsequent Year (2020-21)	77,554,258.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	50,256,150.52		
Budget Year (2018-19)	43,917,262.61	-12.61%	Not Met
1st Subsequent Year (2019-20)	40,709,690.00	-7.30%	Met
2nd Subsequent Year (2020-21)	39,655,031.00	-2.59%	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 District is being conservative assuming no change in the outyears. The FY 18/19 Title I and II budgets reflect carry-over.

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

FY 18/19 includes carry-over from prior years and no one time funds for the outyears.

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

Criteria not met, due to the following: FY 18/19 reflects local grants that were received during the year, declining enrollments less Special Education entitlement, FY 18/19 reflects carry-over from prior year.

- 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)

FY 18/19 reflects CPI increases.

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

FY 18/19 reflects CPI increases.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**7B. Calculating the District's Required Minimum Contribution**

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

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

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

**2. Proposition 51 Required Minimum Contribution**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	471,311,806.60			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	471,311,806.60	14,139,354.20	9,484,105.09	N/A

**3. All Other School Facility Programs Required Minimum Contribution**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	471,311,806.60			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	471,311,806.60	14,139,354.20	7,500,637.68	7,500,637.68

d. Required Minimum Contribution

2% of Total Current Year General  
Fund Expenditures and Other  
Financing Uses  
(Line 3c times 2%)

Required Minimum  
Contribution/  
Greater of: Lesser of 3% or  
2014-15 amount or 2%

9,426,236.13	9,426,236.13
--------------	--------------

Budgeted Contribution '  
to the Ongoing and Major  
Maintenance Account

Status

9,484,105.09	Met
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e. OMMA/RMA Contribution

' Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

9,426,236.13
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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"/>
<input type="checkbox"/>
<input type="checkbox"/>

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

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

--

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	13,132,141.00	9,504,826.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.19	0.00	(4,301,833.08)
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.41)	(1.23)	(5.44)
e. Available Reserves (Lines 1a through 1d)	13,132,139.78	9,504,824.77	(4,301,838.52)
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	437,738,030.66	475,241,301.36	492,628,931.45
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)	437,738,030.66	475,241,301.36	492,628,931.45
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	2.0%	-0.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>0.7%</b>	<b>-0.3%</b>

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	14,216,117.89	318,143,393.78	N/A	Met
Second Prior Year (2016-17)	(11,205,632.25)	343,416,039.18	3.3%	Not Met
First Prior Year (2017-18)	(21,452,251.89)	350,208,186.15	6.1%	Not Met
Budget Year (2018-19) (Information only)	3,924,060.02	331,788,772.01		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

Certificated and Classified salaries, along with pension obligations with STRS and PERS have increased costs. In addition, increased costs in Special Services have increased the General Fund contribution to the program.

## 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1a, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	20,987,133.75	20,987,133.75	0.0%	Met
Second Prior Year (2016-17)	33,127,224.51	33,127,224.51	0.0%	Met
First Prior Year (2017-18)	21,921,592.26	17,893,888.40	18.4%	Not Met
Budget Year (2018-19) (Information only)	(3,558,363.49)			

<sup>2</sup> 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)

Fund Balance Restatement due to audit adjustment.

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	37,680	37,480	37,055
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0.00	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)	471,315,197.07	464,754,584.77	473,262,539.65
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)	471,315,197.07	464,754,584.77	473,262,539.65
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,426,303.94	9,295,091.70	9,465,250.79
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,426,303.94	9,295,091.70	9,465,250.79



**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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	365,696.53	10,513,456.88	15,513,457.23
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)	(3,393.08)	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)	362,303.45	10,513,456.88	15,513,457.23
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	0.08%	2.26%	3.28%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,426,303.94</b>	<b>9,295,091.70</b>	<b>9,465,250.79</b>
Status:	Not 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 NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

The District is working closely with representatives at the CDE, SDCOE and FICMAT to address the reserves in the multi-year projections.

## 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(68,348,160.15)			
Budget Year (2018-19)	(71,762,401.97)	3,414,241.82	5.0%	Met
1st Subsequent Year (2019-20)	(73,133,000.00)	1,370,598.03	1.9%	Met
2nd Subsequent Year (2020-21)	(74,693,346.00)	1,560,346.00	2.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	15,000.00			
Budget Year (2018-19)	15,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	15,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	15,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	400,000.00			
Budget Year (2018-19)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	400,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01-8900	01-7400	10,892,221
Certificates of Participation	9	01-8971	01-7400	7,545,000
General Obligation Bonds	29	21-8951	01-7400	384,955,091
Supp Early Retirement Program	1	01-8699	01-3903-3904	285,766
State School Building Loans				
Compensated Absences				

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

CFD (Mello Roos)	11	49-8971	49-7400	6,050,000
DRB (L Street)	17	40-8973	49-7400	31,395,000
<b>TOTAL:</b>				<b>441,123,078</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	7,056,075	7,996,019	6,002,007	2,398,584
Certificates of Participation	396,125	398,535	395,784	397,721
General Obligation Bonds	32,856,030	33,695,854	25,910,187	28,319,561
Supp Early Retirement Program	334,681	285,766		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD (Mello Roos)	9,553,388	9,296,284		
DRB (L Street)	5,647,144	4,480,050		
<b>Total Annual Payments:</b>	<b>55,843,443</b>	<b>56,152,508</b>	<b>32,307,978</b>	<b>31,115,866</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Additional capital lease was added for 1:1 devices for 12th Grade

---

**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

100,800,000.00

100,800,000.00

Actuarial

Jul 01, 2016

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)
13,311,639.00	13,311,639.00	13,311,639.00
100,000.00	100,000.00	100,000.00
1,694,682.00	1,694,682.00	1,694,682.00
291	291	291

**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:

N/A

3. Self-Insurance Liabilities

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

N/A

N/A

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)
N/A	N/A	N/A
N/A	N/A	N/A



## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,976.3	2,033.0	2,033.0	2,033.0

#### 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.

Contracts are still open with bargaining units SEA and SCGA. The budget year is the last of the three year agreement.

#### 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

2,162,393

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

N/A

N/A

N/A

**Certificated (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)

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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)

**Certificated (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)

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	1,097.7	1,465.0	1,465.0	1,465.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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

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

The successor agreements with the three CSEA units and NAGE are in progress, which ended as of June 30, 2018.

**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

969,579

7. Amount included for any tentative salary schedule increases

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

N/A

N/A

N/A

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

<b>Classified (Non-management) Prior Year Settlements</b>			
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:			

--

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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	239.2	239.2	239.2	239.2

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

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

n/a

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 25, 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

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## ADDITIONAL FISCAL INDICATORS

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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?	<div>No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>Yes</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7. Is the district's financial system independent of the county office system?	<div>Yes</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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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: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Adoption Date: \_\_\_\_\_

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Jenny Salkeld

Telephone: (619) 585-6081

Title: Chief Financial Officer

E-mail: Jenny.Salkeld@sweetwaterschools.

**Criteria and Standards Review Summary**

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 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	