

General Fund

2018/19
Budget Proposal
2017/18
Estimated Actuals

Modesto City School District
2018-19 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 4, 2018
Adoption – June 25, 2018

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual expenditures and revenues are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the Stanislaus County Office of Education, and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial State reports relating to the estimated financial activity for 2017-18 through 2020-21 specific to the Modesto City School District.

Governor’s Revised State Budget Proposal “May Revision”

The Governor released his revised 2018-19 budget proposal (May Revision), which contained \$68 million of new Proposition 98 revenues to K-14 above what was provided for in the January proposed budget. As in previous years, revenue projections have increased for the May Revision as compared to the Governor’s January Budget; however, not to the same extent that education has experienced in the past.

Illustrated below are the major components of the May Revision:

- The minimum guarantee for 2018-19 is projected to be \$78.4 billion.
- Cost of Living Adjustment (COLA) is estimated to be 2.71%, up from 2.51% as projected in January.
- The Local Control Funding Formula (LCFF) gap funding estimates increased by an additional \$300 million from January to a total of \$3.2 billion with the May Revision.
 - The gap percentage for 2018-19 is now estimated at 0%, as LCFF will be fully funded.
 - LCFF growth provides a statewide average increase of 6.2%, or \$587 per pupil, beyond the 2017-18 levels.
- \$2.02 billion of discretionary one-time Proposition 98 funding is estimated to be approximately \$344 per student, an increase from \$295 per student in the Governor’s January Budget proposal.
- Continuation of Career Technical Education funding for the three-year program that began in 2015, is not included in the May Revision, and the funding sunsets on June 30, 2018.
 - The Legislature has responded by introducing AB 1743, which would extend the existing CTE Incentive Grant program indefinitely.

- Includes a third investment in the State Preschool Program to fund increases to child care and preschool provider rates, additional full-day preschool slots, and cost-of-living-adjustments that were part of the 2017-18 enacted State Budget.

Local Control Funding Formula Structure:

Local Control Funding Formula – The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State’s commitment to ensuring that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

The Target Entitlement represents what an LEA will receive at full implementation. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on student population/demographics, as well as the District’s ADA. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English Learners).

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLAs). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula’s calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade span base grants, which drives grade span adjustment and supplemental and concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each Fall (applied to supplemental and concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA) – Increased funding for the LCFF provided an increase of \$3.2 billion statewide (up from \$2.9 billion in January), which would bring every district to 100% of target. Due to the revised gap and COLA factors, the District is entitled to approximately \$10.9 million more of

general purpose (LCFF) funding.

Supplemental and Concentration Grants – Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

Local Control Accountability Plans:

Effective 2013-14, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for State and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

K-12 One-Time and Block Grant Mandate Funding:

The Governor's May Revision includes approximately \$2.02 billion in one-time discretionary funds for districts, which is an increase of approximately \$250 million that was proposed in January.

Routine Restricted Maintenance Account:

Due to the passage of Proposition 51, any local educational agency that applies for State bond funds and receives a Proposition 51 apportionment by the State Allocation Board (SAB) would be subject to conditions set forth by the bond measure. The Proposition 51 ballot initiative contained language that the School Facility Program (SFP) is administered as it existed on January 1, 2015, that includes the provision of contributing the full three percent of General Fund expenditures into the Routine Restricted Maintenance Account (RRMA). This requirement, however, does not apply to projects funded by Propositions 1A,

47, and 55 as those bond measures did not contain similar language. Therefore, districts would either be required to contribute the three percent if participating in Proposition 51 (timing of contribution yet to be determined), or continue to follow the guidance of AB 104 and gradually increase their contributions as follows:

- 2017-18 to 2019-20:
 - The greater of the following:
 - the lesser of 2014-15 contributions or three percent of total General Fund expenditures
 - or
 - two percent of the total General Fund expenditures for that year
- 2020-21:
 - Three percent of General Fund expenditures

Reserves

District Reserve Requirements (Senate Bill 858):

The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Currently, the cap is not expected to be in effect for fiscal year 2018-19 since Proposition 98 funding is expected to be based on Test 3 instead of Test 1.

Senate Bill (SB) 858 also requires that school districts, starting with the 2015-16 adopted budgets, must add new procedures to the public hearing. The new required procedure consists of providing the following disclosures at the public hearing beginning with the 2015-16 budget adoption:

- The minimum reserve level required in each year
- The amount of assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons for the reserve being greater than the minimum

On January 21, 2015, the Legislative Analyst's Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

- Managing cash flow
- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts.

2018-19 Modesto City School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 28,487.23 (excludes COE ADA of 387.15).
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 87.92% for the ESD and 66.09% for the HSD. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$31 for K-8 ADA and \$59 for 9-12 ADA.
- ❖ Except for Special Education and RRMA, all Federal and State restricted categorical programs are self-funded.

General Fund Unrestricted Revenue Components:

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Amount
General Purpose Revenue	\$310,553,131
Federal Revenues	\$0
Other State Revenues	\$15,566,124
Other Local Revenues	\$1,154,334
TOTAL	\$327,273,589

Education Protection Account:

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its State aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2018-19. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Budget	
2018-19 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$38,768,828
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$30,528,643
<i>Certificated Instructional Benefits</i>	\$8,240,185
TOTAL	\$38,768,828
ENDING BALANCE	\$0

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Operating Expenditure Components:

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 81% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$135,353,960	\$167,926,035
Classified Salaries	\$38,962,056	\$57,310,981
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$50,693,714	\$80,220,319
Books and Supplies	\$14,187,038	\$18,576,220
Other Operating Expenditures	\$24,653,674	\$39,019,858
Capital Outlay	\$1,125,000	\$1,125,000
Other Outgo	\$12,592,354	\$18,263,371
TOTAL	\$277,567,796	\$382,441,784

Significant Changes since Budget Hearing:**Unrestricted -**

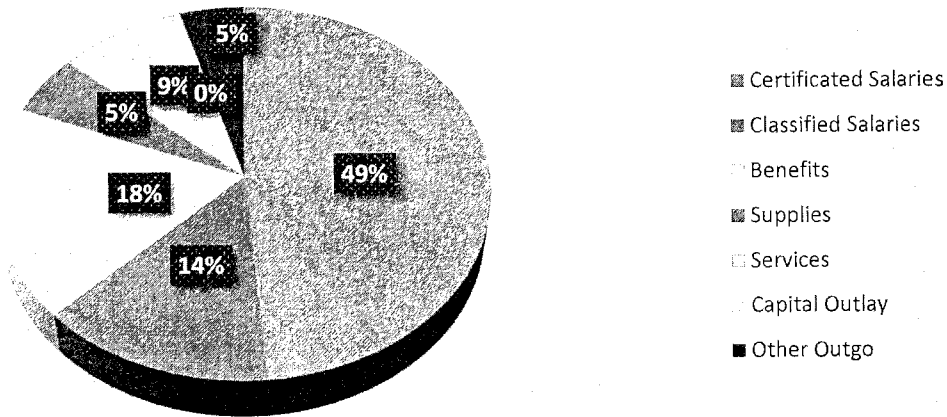
- Classroom Teacher Staffing Increase to Base - \$585K
- Approval of Special Budget Requests - \$82K
- AB119 Mandatory Orientation - \$32K
- Increase Special Education Contribution - \$1.1M

Restricted -

- Special Education Staffing Increase of 13 Positions - \$650K
- Special Education Transportation Increase - \$500K

Following is a graphical representation of expenditures by percentage:

2018-19 Unrestricted Expenses



2018-19 Total Expenses



Unrestricted General Fund Summary:

The District's 2018-19 unrestricted General Fund projects a total operating surplus of \$1.1 million resulting in an estimated ending fund balance of \$64.1 million. The components of the District's fund balance are as follows: revolving cash & other non-spendable - \$1.5 million; economic uncertainty - \$11.4 million; Onetime Expenditures - \$0.25 million; LCAP Supplemental & Concentration \$6.7 million; Carryover - \$0.48 million; Unassigned - \$43.8 million.

Fund Summaries:

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2017-18	Est. Net Change	2018-19
GENERAL (UNRESTRICTED & RESTRICTED)	\$69,723,168	(\$477,437)	\$69,245,731
ADULT EDUCATION	\$1	\$3,159	\$3,160
CHILD DEVELOPMENT FUND	\$12,658	\$0	\$12,658
CAFETERIA FUND	\$5,644,643	(\$1,337,179)	\$4,307,464
DEFERRED MAINTENANCE	\$350,312	(\$198,000)	\$152,312
SPECIAL RESERVE NON-CAPITAL PROJ	\$7,469,232	\$2,394,700	\$9,863,932
CAPITAL FACILITIES	\$326,196	(\$108,150)	\$218,046
SPECIAL RESERVE CAPITAL PROJECTS	\$26,255,019	\$868,703	\$27,123,722
BOND INTEREST & REDEMPTION	\$11,096,614	\$529,000	\$11,625,614
DEBT SERVICE FUND	\$5,950,450	\$851,246	\$6,801,696
SELF INSURANCE FUND	\$6,675,256	\$157,669	\$6,832,925
TOTAL	\$133,503,549	\$2,683,711	\$136,187,260

Multiyear Projection**General Planning Factors:**

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

Planning Factor	Fiscal Year			
	2017-18	2018-19	2019-20	2020-21
COLA (DOF)	1.56%	2.71%	2.57%	2.67%
LCFF Gap Funding Percentage (DOF)	43.97%	100.00%	-	-
STRS Employer Rates	14.43%	16.28%	18.13%	19.10%
PERS Employer Rates (PERS Board / Actuary)	15.531%	18.062%	20.80%	23.50%
Lottery – unrestricted per ADA	\$146	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$48	\$48	\$48	\$48
Mandated Cost per ADA / One Time Allocations (DOF)	\$147	\$344	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$30	\$31	\$31	\$31
Mandate Block Grant for Districts: 9-12 per ADA	\$58	\$60	\$60	\$60
Routine Restricted Maintenance Account	Lesser of:	Greater of:	Greater of:	Greater of:
** Percentage of total General Fund expenditures	3%**	Lesser of	Lesser of	Lesser of
	or	3%** /	3%** /	3%** /
(Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)	2014-15	2014-15	2014-15	2014-15
	Amount	Amount	Amount	Amount
		or	or	or
		2%**	2%**	2%**
* Districts will not receive the one-time funding until May 2019; therefore, it has been excluded from budget projections.				

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The Department of Finance (DOF) released the following estimated COLA percentages. Illustrated below is a comparison of the estimated gap funding factors for DOF and School Services of California (SSC):

<i>Description</i>	2017-18	2018-19	2019-20	2020-21
COLA (DOF & SSC)	1.56%	2.71%	2.57%	2.67%
COLA for LCFF	1.56%	3.00%	2.57%	2.67%
LCFF Gap Funding Percentage (DOF)	45.17%	100.00%	-	-
LCFF Gap Funding Percentage (SSC)	43.97%	100.00%	-	-

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted Federal and local revenue increases are associated with increased costs relating to self-funded programs. The District projects that its parcel tax will be renewed for the 2018-19 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

On December 21, 2016, the California Public Employees' Retirement System (CalPERS) Board took action to approve lowering what is known as the "discount rate" from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and then 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. Illustrated below are the actual rates through 2017-18 and projected rates through 2023-24.

CalPERS Rate Comparison								
Description	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
2018-19	13.888%	15.531%	18.062%	20.80%	23.50%	24.60%	25.30%	25.80%

Assembly Bill (AB) 1469 (CalSTRS Full-Funding Plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers' Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new

demographic assumptions on February 10th. Under AB 1469, both State and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases contribution rates to 19.1% beginning July 1, 2020. Further, under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and State contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the new program; thus, these members' contributions will increase by 0.5% effective July 1, 2017.

Illustrated below are the statutory rates through 2020-21 and maximum rates from 2021-22 through 2023-24:

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Statutory Rates	12.58%	14.43%	16.28%	18.13%	19.10%	20.10% (Max.)	21.10% (Max.)	22.10% (Max.)

Therefore, adjustments to benefits reflect the expected increases to employer pension costs.

Unrestricted supplies and operating expenditures are estimated to remain constant. Capital outlay and other outgo is estimated to remain relatively constant. Transfers out remain constant through the projection, and include \$2,000,000 for high school facility repairs. (\$5,000,000 has been transferred to the Special Reserve Fund for Capital Projects for a new Wilson Elementary Cafeteria in the 2017-18 Estimated Actuals) Contributions to restricted programs are expected to increase for 2019-20 and 2020-21 due to additional pension costs for restricted programs that receive support from the unrestricted General Fund, and the 3% required Routine Restricted Maintenance contribution in 2020-21.

Estimated Ending Fund Balances:

During 2019-20, the District estimates that the unrestricted General Fund is projected to deficit spend by \$9.6 million resulting in an unrestricted ending General Fund balance of approximately \$54.4 million.

During 2020-21, the District estimates that the unrestricted General Fund is projected to deficit spend by \$15.2 million resulting in an unrestricted ending General Fund balance of \$39.2 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total General Fund outgo are reserved as outlined on subsequent schedule.

Conclusion

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent year.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	292,428,183.00	3,600,000.00	296,028,183.00	310,553,131.00	3,800,000.00	314,353,131.00	6.2%
2) Federal Revenue		8100-8299	12,312.00	23,819,885.00	23,832,197.00	0.00	18,513,395.00	18,513,395.00	-22.3%
3) Other State Revenue		8300-8599	9,753,849.00	34,642,244.00	44,396,093.00	15,566,124.00	29,300,804.00	44,866,928.00	1.1%
4) Other Local Revenue		8600-8799	1,129,557.00	1,915,645.00	3,045,202.00	1,154,334.00	1,450,041.00	2,604,375.00	-14.5%
5) TOTAL REVENUES			303,323,901.00	63,977,774.00	367,301,675.00	327,273,589.00	53,064,240.00	380,337,829.00	3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	132,952,416.00	33,321,446.00	166,273,862.00	135,353,960.00	32,572,075.00	167,926,035.00	1.0%
2) Classified Salaries		2000-2999	38,109,354.00	18,203,980.00	56,313,334.00	38,962,056.00	18,348,925.00	57,310,981.00	1.8%
3) Employee Benefits		3000-3999	47,653,126.00	28,157,143.00	75,810,269.00	50,693,714.00	29,526,605.00	80,220,319.00	5.8%
4) Books and Supplies		4000-4999	12,946,604.00	7,100,905.00	20,047,509.00	14,187,038.00	4,389,182.00	18,576,220.00	-7.3%
5) Services and Other Operating Expenditures		5000-5999	20,892,945.00	19,999,176.00	40,892,121.00	24,653,674.00	14,366,184.00	39,019,858.00	-4.6%
6) Capital Outlay		6000-6999	1,539,295.00	10,043,174.00	11,582,469.00	1,125,000.00	0.00	1,125,000.00	-90.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,890,464.00	2,700,000.00	9,590,464.00	8,077,389.00	2,720,000.00	10,797,389.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,925,186.00)	1,530,337.00	(1,394,849.00)	(2,294,598.00)	906,017.00	(1,388,581.00)	-0.4%
9) TOTAL EXPENDITURES			258,059,018.00	121,056,161.00	379,115,179.00	270,758,233.00	102,828,988.00	373,587,221.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			45,264,883.00	(57,078,387.00)	(11,813,504.00)	56,515,356.00	(49,764,748.00)	6,750,608.00	-157.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,144,000.00	285,169.00	1,429,169.00	1,273,000.00	353,518.00	1,626,518.00	13.8%
b) Transfers Out		7600-7629	11,433,933.00	2,045,115.00	13,479,048.00	6,809,563.00	2,045,000.00	8,854,563.00	-34.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(46,435,863.00)	46,435,863.00	0.00	(49,794,265.00)	49,794,265.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(56,725,796.00)	44,675,917.00	(12,049,879.00)	(55,330,828.00)	48,102,783.00	(7,228,045.00)	-40.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,460,913.00)	(12,402,470.00)	(23,863,383.00)	1,184,528.00	(1,661,965.00)	(477,437.00)	-98.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			74,411,664.93	19,174,885.89	93,586,550.82	62,950,751.93	6,772,415.89	69,723,167.82	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,411,664.93	19,174,885.89	93,586,550.82	62,950,751.93	6,772,415.89	69,723,167.82	-25.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,411,664.93	19,174,885.89	93,586,550.82	62,950,751.93	6,772,415.89	69,723,167.82	-25.5%
2) Ending Balance, June 30 (E + F1e)			62,950,751.93	6,772,415.89	69,723,167.82	64,135,279.93	5,110,450.89	69,245,730.82	-0.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Revolving Cash									
Stores		9712	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
Prepaid Items		9713	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,772,415.89	6,772,415.89	0.00	5,110,450.89	5,110,450.89	-24.5%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,046,890.00	0.00	7,046,890.00	7,296,890.00	0.00	7,296,890.00	3.5%
County Cash FMV Adjustment	0000	9780				(128,472.00)		(128,472.00)	
LCAP Supplemental & Concentration	0000	9780				6,700,000.00		6,700,000.00	
Carryover Obligation - Misc.	0000	9780				475,362.00		475,362.00	
One Time Expenditures	0000	9780				250,000.00		250,000.00	
County Cash FMV Adjustment	0000	9780	(128,472.00)		(128,472.00)				
LCAP Supplemental & Concentration	0000	9780	6,700,000.00		6,700,000.00				
Carryover Obligation - Misc.	0000	9780	475,362.00		475,362.00				
One Time Expenditures	0000	9780	0.00						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,777,827.00	0.00	11,777,827.00	11,473,254.00	0.00	11,473,254.00	-2.6%
Unassigned/Unappropriated Amount		9790	42,626,034.93	0.00	42,626,034.93	43,865,135.93	0.00	43,865,135.93	2.9%

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)	
G. ASSETS									
1) Cash		9110	121,571,329.96	(29,927,354.60)	91,643,975.36				
a) in County Treasury		9111	(128,472.00)	0.00	(128,472.00)				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	50,000.00	0.00	50,000.00				
c) in Revolving Cash Account		9135	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9150	3,311.68	0.00	3,311.68				
2) Investments		9200	56,418.83	2,672.70	59,091.53				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	827,583.35	0.00	827,583.35				
6) Stores		9330	857,282.44	0.00	857,282.44				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets									
9) TOTAL ASSETS			123,237,454.26	(29,924,681.90)	93,312,772.36				
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	828,619.66	726,793.60	1,555,413.26				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			828,619.66	726,793.60	1,555,413.26				
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									

Description (G9 + H2) - (I6 + J2)	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)	
			122,408,834.60	(30,651,475.50)	91,757,359.10				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	202,355,973.00	0.00	202,355,973.00	222,700,439.00	0.00	222,700,439.00	10.1%
Education Protection Account State Aid - Current Year		8012	39,013,268.00	0.00	39,013,268.00	38,768,828.00	0.00	38,768,828.00	-0.6%
State Aid - Prior Years		8019	832,007.00	0.00	832,007.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions		8021	637,370.00	0.00	637,370.00	637,370.00	0.00	637,370.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	205,203.00	0.00	205,203.00	205,203.00	0.00	205,203.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	53,248,705.00	0.00	53,248,705.00	53,248,705.00	0.00	53,248,705.00	0.0%
Secured Roll Taxes		8042	2,886,216.00	0.00	2,886,216.00	2,886,216.00	0.00	2,886,216.00	0.0%
Unsecured Roll Taxes		8043	76,930.00	0.00	76,930.00	76,930.00	0.00	76,930.00	0.0%
Prior Years' Taxes		8044	1,391,394.00	0.00	1,391,394.00	1,391,394.00	0.00	1,391,394.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(5,041,053.00)	0.00	(5,041,053.00)	(5,041,053.00)	0.00	(5,041,053.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,212,650.00	0.00	2,212,650.00	2,212,650.00	0.00	2,212,650.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	1,008.00	0.00	1,008.00	1,008.00	0.00	1,008.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	(504.00)	0.00	(504.00)	(504.00)	0.00	(504.00)	0.0%
Subtotal, LCFF Sources			297,819,167.00	0.00	297,819,167.00	317,087,186.00	0.00	317,087,186.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(3,000,000.00)		(3,000,000.00)	(3,000,000.00)		(3,000,000.00)	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	(2,390,984.00)	0.00	(2,390,984.00)	(3,534,055.00)	0.00	(3,534,055.00)	47.8%
Property Taxes Transfers		8097	0.00	3,600,000.00	3,600,000.00	0.00	3,800,000.00	3,800,000.00	5.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			292,428,183.00	3,600,000.00	296,028,183.00	310,553,131.00	3,800,000.00	314,353,131.00	6.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,413,330.00	6,413,330.00	0.00	5,415,000.00	5,415,000.00	-15.6%
Special Education Discretionary Grants		8182	0.00	866,891.00	866,891.00	0.00	563,045.00	563,045.00	-35.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,348,207.00	13,348,207.00		9,911,327.00	9,911,327.00	-25.7%
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		1,373,585.00	1,373,585.00		1,104,106.00	1,104,106.00	-19.6%
Title III, Part A, Immigrant Education Program	4201	8290		51,828.00	51,828.00		53,263.00	53,263.00	2.8%

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)	
Title III, Part A, English Learner Program	4203	8290		861,677.00	861,677.00		655,387.00	655,387.00	-23.9%
Public Charter Schools Grant Program (PCSGP):	4610	8290		0.00	0.00		0.00	0.00	0.0%
3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630									
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		504,367.00	504,367.00		411,267.00	411,267.00	-18.5%
All Other Federal Revenue	All Other	8290	12,312.00	400,000.00	412,312.00	0.00	400,000.00	400,000.00	-3.0%
TOTAL, FEDERAL REVENUE			12,312.00	23,819,885.00	23,832,197.00	0.00	18,513,395.00	18,513,395.00	-22.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		10,500,000.00	10,500,000.00		10,700,000.00	10,700,000.00	1.9%
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									
Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials									
Tax Relief Subventions		8550	5,500,177.00	0.00	5,500,177.00	11,300,000.00	0.00	11,300,000.00	105.4%
Restricted Levies - Other		8560	4,189,032.00	1,377,216.00	5,566,248.00	4,216,124.00	1,386,123.00	5,602,247.00	0.6%
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)									
Charter School Facility Grant		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds		8590		3,195,968.00	3,195,968.00		3,195,968.00	3,195,968.00	0.0%
SACS Financial Reporting Software - 2018.1.0	6010			0.00	0.00		0.00	0.00	0.0%
File: fund-a (Rev 04/13/2018)	6030	8590		0.00	0.00		0.00	0.00	0.0%
	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description			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)	
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		4,509,762.00	4,509,762.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	64,640.00	15,059,298.00	15,123,938.00	50,000.00	14,018,713.00	14,068,713.00	-7.0%
TOTAL, OTHER STATE REVENUE			9,753,849.00	34,642,244.00	44,396,093.00	15,566,124.00	29,300,804.00	44,866,928.00	1.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll									
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	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	142,680.00	0.00	142,680.00	142,680.00	0.00	142,680.00	0.0%
Interest		8660	650,000.00	0.00	650,000.00	650,000.00	0.00	650,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	57,900.00	87,900.00	79,000.00	52,950.00	131,950.00	50.1%
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	0.0%
All Other Local Revenue		8699	299,377.00	917,745.00	1,217,122.00	275,154.00	547,091.00	822,245.00	-32.4%
Tuition		8710	0.00	275,000.00	275,000.00	0.00	250,000.00	250,000.00	-9.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		665,000.00	665,000.00		600,000.00	600,000.00	-9.8%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,129,557.00	1,915,645.00	3,045,202.00	1,154,334.00	1,450,041.00	2,604,375.00	-14.5%
TOTAL, REVENUES			303,323,901.00	63,977,774.00	367,301,675.00	327,273,589.00	53,064,240.00	380,337,829.00	3.5%

Description			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100		110,156,998.00	21,877,954.00	132,034,952.00	109,708,579.00	21,105,750.00	130,814,329.00	-0.9%
	1200		8,308,739.00	5,928,843.00	14,237,582.00	8,583,685.00	6,182,221.00	14,765,906.00	3.7%
	1300		12,882,728.00	1,762,877.00	14,645,605.00	13,324,851.00	1,772,652.00	15,097,503.00	3.1%
	1900		1,603,951.00	3,751,772.00	5,355,723.00	3,736,845.00	3,511,452.00	7,248,297.00	35.3%
			132,952,416.00	33,321,446.00	166,273,862.00	135,353,960.00	32,572,075.00	167,926,035.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100		288,495.00	10,465,938.00	10,754,433.00	319,525.00	10,764,484.00	11,084,009.00	3.1%
	2200		15,437,118.00	3,620,560.00	19,057,678.00	15,789,819.00	3,600,970.00	19,390,789.00	1.7%
	2300		5,165,453.00	1,228,592.00	6,394,045.00	5,279,356.00	1,276,806.00	6,556,162.00	2.5%
	2400		15,860,541.00	1,269,659.00	17,130,200.00	16,238,465.00	1,097,303.00	17,335,768.00	1.2%
	2900		1,357,747.00	1,619,231.00	2,976,978.00	1,334,891.00	1,609,362.00	2,944,253.00	-1.1%
			38,109,354.00	18,203,980.00	56,313,334.00	38,962,056.00	18,348,925.00	57,310,981.00	1.8%
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102		19,516,048.00	16,951,308.00	36,467,356.00	21,755,746.00	17,639,424.00	39,395,170.00	8.0%
	3201-3202		5,836,343.00	2,770,423.00	8,606,766.00	6,746,512.00	3,285,359.00	10,031,871.00	16.6%
	3301-3302		5,023,193.00	1,925,482.00	6,948,675.00	4,857,366.00	1,918,547.00	6,775,913.00	-2.5%
	3401-3402		3,541,665.00	1,459,763.00	5,001,428.00	3,894,091.00	1,573,908.00	5,467,999.00	9.3%
	3501-3502		92,694.00	28,103.00	120,797.00	88,189.00	34,180.00	122,369.00	1.3%
	3601-3602		4,023,640.00	1,190,218.00	5,213,858.00	3,921,404.00	1,181,490.00	5,102,894.00	-2.1%
	3701-3702		1,546,531.00	308,253.00	1,854,784.00	1,098,675.00	342,151.00	1,440,826.00	-22.3%
	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3901-3902		8,073,012.00	3,523,593.00	11,596,605.00	8,331,731.00	3,551,546.00	11,883,277.00	2.5%
			47,653,126.00	28,157,143.00	75,810,269.00	50,693,714.00	29,526,605.00	80,220,319.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100		199,490.00	1,457,163.00	1,656,653.00	47,000.00	1,308,200.00	1,355,200.00	-18.2%
	4200		164,126.00	153,141.00	317,267.00	80,506.00	53,960.00	134,466.00	-57.6%
	4300		7,393,928.00	4,168,932.00	11,562,860.00	8,962,984.00	2,349,891.00	11,312,875.00	-2.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	5,189,060.00	1,321,669.00	6,510,729.00	5,096,548.00	677,131.00	5,773,679.00	-11.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			12,946,604.00	7,100,905.00	20,047,509.00	14,187,038.00	4,389,182.00	18,576,220.00	-7.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,851,715.00	8,082,101.00	10,933,816.00	3,450,440.00	5,067,137.00	8,517,577.00	-22.1%
Travel and Conferences		5200	420,912.00	1,105,697.00	1,526,609.00	469,746.00	716,523.00	1,186,269.00	-22.3%
Dues and Memberships		5300	143,574.00	31,614.00	175,188.00	134,685.00	17,358.00	152,043.00	-13.2%
Insurance		5400 - 5450	3,230,000.00	0.00	3,230,000.00	3,479,133.00	0.00	3,479,133.00	7.7%
Operations and Housekeeping Services		5500	5,666,700.00	84,419.00	5,751,119.00	6,549,700.00	20,650.00	6,570,350.00	14.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,309,979.00	1,611,446.00	2,921,425.00	940,209.00	999,668.00	1,939,877.00	-33.6%
Transfers of Direct Costs		5710	(769,707.00)	769,707.00	0.00	(795,816.00)	795,816.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(128,910.00)	(126,095.00)	(255,005.00)	(137,900.00)	(108,358.00)	(246,258.00)	-3.4%
Professional/Consulting Services and Operating Expenditures		5800	7,187,942.00	8,380,149.00	15,568,091.00	10,156,946.00	6,813,610.00	16,970,556.00	9.0%
Communications		5900	980,740.00	60,138.00	1,040,878.00	406,531.00	43,780.00	450,311.00	-56.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,892,945.00	19,999,176.00	40,892,121.00	24,653,674.00	14,366,184.00	39,019,858.00	-4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	651,622.00	651,622.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	146,407.00	7,821,261.00	7,967,668.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	270,474.00	1,247,325.00	1,517,799.00	40,000.00	0.00	40,000.00	-97.4%
Equipment Replacement		6500	1,122,414.00	322,966.00	1,445,380.00	1,085,000.00	0.00	1,085,000.00	-24.9%
TOTAL, CAPITAL OUTLAY			1,539,295.00	10,043,174.00	11,582,469.00	1,125,000.00	0.00	1,125,000.00	-90.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	100,000.00	100,000.00	0.00	120,000.00	120,000.00	20.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	3,467,432.00	2,600,000.00	6,067,432.00	3,727,072.00	2,600,000.00	6,327,072.00	4.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
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/IP 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,423,032.00	0.00	3,423,032.00	4,350,317.00	0.00	4,350,317.00	27.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,890,464.00	2,700,000.00	9,590,464.00	8,077,389.00	2,720,000.00	10,797,389.00	12.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,530,337.00)	1,530,337.00	0.00	(906,017.00)	906,017.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,394,849.00)	0.00	(1,394,849.00)	(1,388,581.00)	0.00	(1,388,581.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,925,186.00)	1,530,337.00	(1,394,849.00)	(2,294,598.00)	906,017.00	(1,388,581.00)	-0.4%
TOTAL EXPENDITURES			258,059,018.00	121,056,161.00	379,115,179.00	270,758,233.00	102,828,988.00	373,587,221.00	-1.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,144,000.00	285,169.00	1,429,169.00	1,273,000.00	353,518.00	1,626,518.00	13.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,144,000.00	285,169.00	1,429,169.00	1,273,000.00	353,518.00	1,626,518.00	13.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	45,115.00	45,115.00	0.00	45,000.00	45,000.00	-0.3%
To: Special Reserve Fund		7612	347,500.00	0.00	347,500.00	331,500.00	0.00	331,500.00	-4.6%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,086,433.00	2,000,000.00	13,086,433.00	6,478,063.00	2,000,000.00	8,478,063.00	-35.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,433,933.00	2,045,115.00	13,479,048.00	6,809,563.00	2,045,000.00	8,854,563.00	-34.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(46,435,863.00)	46,435,863.00	0.00	(49,794,265.00)	49,794,265.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,435,863.00)	46,435,863.00	0.00	(49,794,265.00)	49,794,265.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(56,725,796.00)	44,675,917.00	(12,049,879.00)	(55,330,828.00)	48,102,783.00	(7,228,045.00)	-40.0%

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Multi Year Projection

MODESTO CITY SCHOOLS
2018-19 PROPOSED BUDGET
GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	291,596,176	310,553,131	318,844,213	325,379,745
Local Control Funding Formula Sources - Prior Year	8010-8099	832,007	-	-	-
2) Federal Sources	8100-8299	12,312	-	-	-
3) Other State Sources	8300-8599	9,753,849	15,566,124	5,566,124	5,566,124
4) Other Local Sources	8600-8799	1,129,557	1,154,334	1,154,334	1,154,334
5) TOTAL REVENUES		303,323,901	327,273,589	325,564,671	332,100,203
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	132,952,416	135,353,960	137,384,269	139,445,033
2) Classified Salaries	2000-2999	38,109,354	38,962,056	39,546,487	40,139,684
3) Employee Benefits	3000-3999	47,653,126	50,693,714	54,824,345	59,100,025
4) Books, Supplies & Equipment	4000-4999	12,946,604	14,187,038	14,187,038	14,187,038
5) Services, Other Operating Services	5000-5999	20,892,945	24,653,674	24,653,674	24,653,674
6) Capital Outlay	6000-6999	1,539,295	1,125,000	1,125,000	1,125,000
7) Other Outgo	7100-7299 7400-7499	6,890,464	8,077,389	8,302,526	8,404,603
8) Direct Support/Indirect Cost	7300-7399	(2,925,186)	(2,294,598)	(1,656,017)	(1,656,017)
9) TOTAL EXPENDITURES		258,059,018	270,758,233	278,367,322	285,399,040
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		45,264,883	56,515,356	47,197,349	46,701,163
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	1,144,000	1,273,000	1,273,000	1,273,000
b) Transfers Out	7610-7629	11,433,933	6,809,563	6,809,563	6,690,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(46,435,863)	(49,794,265)	(51,318,680)	(56,534,301)
Special Education		(38,359,973)	(41,818,375)	(43,342,789)	(44,915,216)
Routine Restricted Maintenance		(7,975,890)	(7,975,890)	(7,975,891)	(11,619,085)
Miscellaneous		(100,000)	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(56,725,796)	(55,330,828)	(56,855,243)	(61,951,801)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(11,460,913)	1,184,528	(9,657,894)	(15,250,639)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		74,411,665	62,950,752	64,135,280	54,477,386
a) Adjustments		-	-	-	-
b) Net Beginning Balance		74,411,665	62,950,752	64,135,280	54,477,386
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		62,950,752	64,135,280	54,477,386	39,226,748

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE		62,950,752	64,135,280	54,477,386	39,226,748
A) Nonspendable					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		61,579,224	62,763,752	53,105,858	37,855,220
B) Assigned					
Appropriation for Economic Uncertainties	9780	11,777,827	11,473,254	11,762,332	11,972,603
County Cash FMV Adjustment	9780	(128,472)	(128,472)	(128,472)	(128,472)
LCAP Supplemental & Concentration	9780	6,700,000	6,700,000	9,397,742	11,173,349
Carryover Obligation - Misc.	9780	475,362	475,362	475,362	475,362
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
TOTAL ALL RESERVES		20,324,717	20,270,143	23,256,964	25,242,842
UNASSIGNED BALANCE		42,626,036	43,865,137	31,220,423	13,983,906

MODESTO CITY SCHOOLS
2018-19 PROPOSED BUDGET
GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	3,600,000	3,800,000	3,800,000	3,800,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	23,819,885	18,513,395	18,513,395	18,513,395
3) Other State Sources	8300-8599	34,642,244	29,300,804	29,300,804	29,300,804
4) Other Local Sources	8600-8799	1,915,645	1,450,041	1,450,041	1,450,041
5) TOTAL REVENUES		63,977,774	53,064,240	53,064,240	53,064,240
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	33,321,446	32,572,075	33,060,656	33,556,566
2) Classified Salaries	2000-2999	18,203,980	18,348,925	18,624,159	18,903,521
3) Employee Benefits	3000-3999	28,157,143	29,526,605	30,789,637	32,110,746
4) Books, Supplies & Equipment	4000-4999	7,100,905	4,389,182	4,389,182	4,389,182
5) Services, Other Operating Services	5000-5999	19,999,176	14,366,184	14,366,184	14,366,184
6) Capital Outlay	6000-6999	10,043,174	-	-	-
7) Other Outgo	7100-7299 7400-7499	2,700,000	2,720,000	2,720,000	2,720,000
8) Direct Support/Indirect Cost	7300-7399	1,530,337	906,017	906,017	906,017
9) TOTAL EXPENDITURES		121,056,161	102,828,988	104,855,835	106,952,216
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(57,078,387)	(49,764,748)	(51,791,595)	(53,887,976)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	285,169	353,518	353,518	353,518
b) Transfers Out	7610-7629	2,045,115	2,045,000	2,045,000	45,000
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	46,435,863	49,794,265	51,318,680	56,534,301
4) TOTAL, OTHER FINANCING SOURCES/USES		44,675,917	48,102,783	49,627,198	56,842,819
E. NET INCREASE (DECREASE) IN FUND BALANCE		(12,402,470)	(1,661,965)	(2,164,398)	2,954,844
F. FUND BALANCE, RESERVES					
1) Beginning Balance		19,174,886	6,772,416	5,110,451	2,946,053
a) Adjustments		-	-	-	-
b) Net Beginning Balance		19,174,886	6,772,416	5,110,451	2,946,053
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		6,772,416	5,110,451	2,946,053	5,900,897

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE					
A) Nonspendable					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
C) Committed					
Restricted Reserves - Categoricals Only	9740	6,772,416	5,110,451	2,946,053	5,900,897
TOTAL, ALL RESERVES		6,772,416	5,110,451	2,946,053	5,900,897
UNASSIGNED BALANCE		-	-	-	-

MODESTO CITY SCHOOLS
2018-19 PROPOSED BUDGET

GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2018-19 TO 2020-21

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	295,196,176	314,353,131	322,644,213	329,179,745
Local Control Funding Formula Sources - Prior Year	8010-8099	832,007	-	-	-
2) Federal Sources	8100-8299	23,832,197	18,513,395	18,513,395	18,513,395
3) Other State Sources	8300-8599	44,396,093	44,866,928	34,866,928	34,866,928
4) Other Local Sources	8600-8799	3,045,202	2,604,375	2,604,375	2,604,375
5) TOTAL REVENUES		367,301,675	380,337,829	378,628,911	385,164,443
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	166,273,862	167,926,035	170,444,926	173,001,599
2) Classified Salaries	2000-2999	56,313,334	57,310,981	58,170,646	59,043,205
3) Employee Benefits	3000-3999	75,810,269	80,220,319	85,613,982	91,210,770
4) Books, Supplies & Equipment	4000-4999	20,047,509	18,576,220	18,576,220	18,576,220
5) Services, Other Operating Services	5000-5999	40,892,121	39,019,858	39,019,858	39,019,858
6) Capital Outlay	6000-6999	11,582,469	1,125,000	1,125,000	1,125,000
7) Other Outgo	7100-7299 7400-7499	9,590,464	10,797,389	11,022,526	11,124,603
8) Direct Support/Indirect Cost	7300-7399	(1,394,849)	(1,388,581)	(750,000)	(750,000)
9) TOTAL EXPENDITURES		379,115,179	373,587,221	383,223,158	392,351,256
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(11,813,504)	6,750,608	(4,594,247)	(7,186,813)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	1,429,169	1,626,518	1,626,518	1,626,518
b) Transfers Out	7610-7629	13,479,048	8,854,563	8,854,563	6,735,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(12,049,879)	(7,228,045)	(7,228,045)	(5,108,982)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(23,863,383)	(477,437)	(11,822,292)	(12,295,795)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		93,586,551	69,723,168	69,245,731	57,423,439
a) Adjustments		-	-	-	-
b) Net Beginning Balance		93,586,551	69,723,168	69,245,731	57,423,439
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		69,723,168.15	69,245,731	57,423,439	45,127,644

Description	Object Codes	Estimated Actuals 2017-18	Proposed 2018-19	Projected 2019-20	Projected 2020-21
COMPONENTS OF ENDING FUND BALANCE		69,723,168	69,245,731	57,423,439	45,127,644
A) Nonspendable					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	11,777,827	11,473,254	11,762,332	11,972,603
County Cash FMV Adjustment	9780	(128,472)	(128,472)	(128,472)	(128,472)
LCAP Supplemental & Concentration	9780	6,700,000	6,700,000	9,397,742	11,173,349
Carryover Obligation - Misc.	9780	475,362	475,362	475,362	475,362
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	6,772,416	5,110,451	2,946,053	5,900,897
TOTAL, ALL FACTORS		27,097,133	25,380,594	26,203,017	31,143,738
UNASSIGNED BALANCE		42,626,036	43,865,137	31,220,423	13,983,906

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Criteria and Standards

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: 426 Locust Street, Modesto CA

Date: June 20, 2018

Place: 426 Locust Street, Modesto CA

Date: June 04, 2018

Time: 06:00 PM

Adoption Date: June 25, 2018

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michelle Price

Telephone: (209) 574-8496

Title: Senior Director, Financial Services

E-mail: price.mi@monet.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 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:	\$ 7,054,000.00
Less: Amount of total liabilities reserved in budget:	\$ 7,054,000.00
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: George Linn

Title: Director I, Risk Management

Telephone: (209) 492-4278

E-mail: Linn.G@monet.k12.ca.us

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	28,418	28,521		
Charter School				
Total ADA	28,418	28,521	N/A	Met
Second Prior Year (2016-17)				
District Regular	28,697	28,742		
Charter School				
Total ADA	28,697	28,742	N/A	Met
First Prior Year (2017-18)				
District Regular	28,862	28,787		
Charter School		0		
Total ADA	28,862	28,787	0.3%	Met
Budget Year (2018-19)				
District Regular	28,580			
Charter School	0			
Total ADA	28,580			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	29,710	30,372		
Charter School				
Total Enrollment	29,710	30,372	N/A	Met
Second Prior Year (2016-17)				
District Regular	29,641	30,718		
Charter School				
Total Enrollment	29,641	30,718	N/A	Met
First Prior Year (2017-18)				
District Regular	29,640	30,253		
Charter School				
Total Enrollment	29,640	30,253	N/A	Met
Budget Year (2018-19)				
District Regular	30,229			
Charter School				
Total Enrollment	30,229			

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	28,482	30,372	
Charter School		0	
Total ADA/Enrollment	28,482	30,372	93.8%
Second Prior Year (2016-17)			
District Regular	28,742	30,718	
Charter School			
Total ADA/Enrollment	28,742	30,718	93.6%
First Prior Year (2017-18)			
District Regular	28,510	30,253	
Charter School	0		
Total ADA/Enrollment	28,510	30,253	94.2%
Historical Average Ratio:			93.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.4%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	28,487	30,229		
Charter School	0			
Total ADA/Enrollment	28,487	30,229	94.2%	Met
1st Subsequent Year (2019-20)				
District Regular	28,487	30,229		
Charter School				
Total ADA/Enrollment	28,487	30,229	94.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	28,487	30,229		
Charter School				
Total ADA/Enrollment	28,487	30,229	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		313,553,132.00	321,844,214.00	330,379,746.00

	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)	29,173.87	28,967.08	28,874.38	28,874.38
b. Prior Year ADA (Funded)		29,173.87	28,967.08	28,874.38
c. Difference (Step 1a minus Step 1b)		(206.79)	(92.70)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.71%	-0.32%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		294,596,177.00	313,553,132.00	321,844,214.00
b1. COLA percentage (if district is at target)		3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		8,837,885.31	8,058,315.49	8,593,240.51
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)		8,837,885.31	8,058,315.49	8,593,240.51
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.00%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		2.29%	2.25%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.29% to 3.29%	1.25% to 3.25%	1.67% to 3.67%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	55,617,919.00	55,617,919.00	55,617,919.00	55,617,919.00
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)	296,987,160.00	317,087,186.00	325,378,269.00	333,913,801.00
District's Projected Change in LCFF Revenue:		6.77%	2.61%	2.62%
LCFF Revenue Standard:		1.29% to 3.29%	1.25% to 3.25%	1.67% to 3.67%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Percentage change in LCFF revenue is outside the standard due to the 18/19 Governor's proposed budget reflecting the intent to fully fund the LCFF gap over prior year.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	187,318,779.39	226,076,754.89	82.9%
Second Prior Year (2016-17)	196,990,014.61	256,489,057.02	76.8%
First Prior Year (2017-18)	218,714,896.00	258,059,018.00	84.8%
	Historical Average Ratio:		81.5%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.5% to 84.5%	78.5% to 84.5%	78.5% to 84.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	225,009,730.00	270,758,233.00	83.1%	Met
1st Subsequent Year (2019-20)	231,755,101.00	278,367,322.00	83.3%	Met
2nd Subsequent Year (2020-21)	238,684,742.00	285,399,040.00	83.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.29%	2.25%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.71% to 12.29%	-7.75% to 12.25%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.71% to 7.29%	-2.75% to 7.25%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	23,832,197.00		
Budget Year (2018-19)	18,513,395.00	-22.32%	Yes
1st Subsequent Year (2019-20)	18,513,395.00	0.00%	No
2nd Subsequent Year (2020-21)	18,513,395.00	0.00%	No

Explanation:
(required if Yes)

Deferred revenue is not accounted for at budget adoption.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	44,396,093.00		
Budget Year (2018-19)	44,866,928.00	1.06%	No
1st Subsequent Year (2019-20)	34,866,928.00	-22.29%	Yes
2nd Subsequent Year (2020-21)	34,866,928.00	0.00%	No

Explanation:
(required if Yes)

Year 18/19 reflects an increase in Onetime Mandate Discretionary funding of \$5.8M, the removal of onetime Career Technical Education Incentive Grant funds of \$4.5M, removal of Partnership Grant funds \$0.9M, removal of Ag Incentive Grant funds of \$125K and removal of \$80K in state grants. Year 2019/20 reflects the removal of Onetime Mandate Discretionary funding of \$10M.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	3,045,202.00		
Budget Year (2018-19)	2,604,375.00	-14.48%	Yes
1st Subsequent Year (2019-20)	2,604,375.00	0.00%	No
2nd Subsequent Year (2020-21)	2,604,375.00	0.00%	No

Explanation:
(required if Yes)

Removal of Misc. Local grants and Microsoft Voucher funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	20,047,509.00		
Budget Year (2018-19)	18,576,220.00	-7.34%	Yes
1st Subsequent Year (2019-20)	18,576,220.00	0.00%	No
2nd Subsequent Year (2020-21)	18,576,220.00	0.00%	No

Explanation:
(required if Yes)

Removal of onetime funding and deferred revenue sources.

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

First Prior Year (2017-18)	40,892,121.00		
Budget Year (2018-19)	39,019,858.00	-4.58%	Yes
1st Subsequent Year (2019-20)	39,019,858.00	0.00%	No
2nd Subsequent Year (2020-21)	39,019,858.00	0.00%	No

Explanation:
(required if Yes)

Removal of onetime funding and deferred revenue sources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2017-18)	71,273,492.00		
Budget Year (2018-19)	65,984,698.00	-7.42%	Met
1st Subsequent Year (2019-20)	55,984,698.00	-15.16%	Not Met
2nd Subsequent Year (2020-21)	55,984,698.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2017-18)	60,939,630.00		
Budget Year (2018-19)	57,596,078.00	-5.49%	Met
1st Subsequent Year (2019-20)	57,596,078.00	0.00%	Met
2nd Subsequent Year (2020-21)	57,596,078.00	0.00%	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)	Deferred revenue is not accounted for at budget adoption.
Explanation: Other State Revenue (linked from 6B if NOT met)	Year 18/19 reflects an increase in Onetime Mandate Discretionary funding of \$5.8M, the removal of onetime Career Technical Education Incentive Grant funds of \$4.5M, removal of Partnership Grant funds \$0.9M, removal of Ag Incentive Grant funds of \$125K and removal of \$80K in state grants. Year 2019/20 reflects the removal of Onetime Mandate Discretionary funding of \$10M.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Removal of Misc. Local grants and Microsoft Voucher funding.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
 - 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)	382,441,784.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	382,441,784.00	11,473,253.52	8,329,408.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	382,441,784.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	382,441,784.00	11,473,253.52	7,975,890.00	7,975,890.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
7,648,835.68	7,975,890.00

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

8,329,408.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

7,975,890.00

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,292,753.00	11,274,812.00	11,777,827.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	41,358,871.99	58,664,666.89	42,626,034.93
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	51,651,624.99	69,939,478.89	54,403,861.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	343,091,759.54	375,827,070.38	392,594,227.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	343,091,759.54	375,827,070.38	392,594,227.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.1%	18.6%	13.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	6.2%	4.6%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	4,433,051.44	245,459,656.96	N/A	Met
Second Prior Year (2016-17)	13,097,984.46	259,602,399.66	N/A	Met
First Prior Year (2017-18)	(11,460,913.00)	269,492,951.00	4.3%	Met
Budget Year (2018-19) (Information only)	1,184,528.00	277,567,796.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2015-16)	40,436,300.57	56,880,629.03	N/A		Met
Second Prior Year (2016-17)	47,932,293.03	61,313,680.47	N/A		Met
First Prior Year (2017-18)	59,141,056.47	74,411,664.93	N/A		Met
Budget Year (2018-19) (Information only)	62,950,751.93				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	28,487	28,487	28,487
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	382,441,784.00	392,077,720.00	399,086,756.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	382,441,784.00	392,077,720.00	399,086,756.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,473,253.52	11,762,331.60	11,972,602.68
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)	11,473,253.52	11,762,331.60	11,972,602.68

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,473,254.00	11,762,332.00	11,972,603.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	43,865,135.93	31,220,421.93	13,983,905.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	55,338,389.93	42,982,753.93	25,956,508.93
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.47%	10.96%	6.50%
District's Reserve Standard (Section 10B, Line 7):	11,473,253.52	11,762,331.60	11,972,602.68
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(46,435,863.00)			
Budget Year (2018-19)	(49,794,265.00)	3,358,402.00	7.2%	Met
1st Subsequent Year (2019-20)	(51,318,680.00)	1,524,415.00	3.1%	Met
2nd Subsequent Year (2020-21)	(56,534,301.00)	5,215,621.00	10.2%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	1,429,169.00			
Budget Year (2018-19)	1,626,518.00	197,349.00	13.8%	Not Met
1st Subsequent Year (2019-20)	1,626,518.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	1,626,518.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	13,479,048.00			
Budget Year (2018-19)	8,854,563.00	(4,624,485.00)	-34.3%	Not Met
1st Subsequent Year (2019-20)	8,854,563.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	6,735,500.00	(2,119,063.00)	-23.9%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District plans to contribute only the minimum required contribution into Routine Restricted Maintenance in 2018/19 and 2019/20. The required contribution returns to 3% as of 2020/21.

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

Explanation:
(required if NOT met)

The District has recorded a onetime transfer of \$184K from the Curriculum Delivery Reserve in Fund 17 for the cost of curriculum adoption in 2017/18. New curriculum adoptions in 2018/19 and subsequent years are still in the planning stages.

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

Explanation:
(required if NOT met)

In 2017/18 the District recorded a onetime transfer of \$5M to the Special Reserve fund for facility improvements to the Wilson Cafeteria. Effective In 2020/21, the annual \$2M transfer from Routine Restricted Maintenance to the Deferred Maintenance fund will cease.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	XX-XXXX-8XXX	XX-XXXX-7463X	6,205,439
Certificates of Participation	0			
General Obligation Bonds	9	51-0000-8XXX	51-0000-7433	99,667,499
Supp Early Retirement Program	0	01-0500-8XXX	VARIOUS	0
State School Building Loans	0			
Compensated Absences	1	VARIOUS	VARIOUS	981,095

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

Lease Revenue Bonds Payable	9	40-989X-8XXX	40-989X-7438	16,420,000
1-Year Final Compensation - AB123	1	01-0000-8XXX	01-0000-7439	662,213
Gregori Traffic Mitigation	4	25-9013-8681	25-9013-7439	417,167
Net Pension Liability		VARIOUS	VARIOUS	307,983,622
TOTAL:				432,337,035

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	4,318,438	4,318,438	1,908,357	315,381
Certificates of Participation				
General Obligation Bonds	9,965,000	10,425,000	10,910,000	11,420,000
Supp Early Retirement Program	4,800			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds Payable	1,149,400	1,149,400	1,149,400	1,149,400
1-Year Final Compensation - AB123				
Gregori Traffic Mitigation	130,803	162,000	10,000	10,000
Net Pension Liability				
Total Annual Payments:	15,568,441	16,054,838	13,977,757	12,894,781
Has total annual payment increased over prior year (2017-18)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District's General Obligation Bonds are Capital Appreciation Bonds. The annual debt service payment of principal and interest increases every year until maturity in FY 2026/27. In FY 2017/18, the District entered into a 39-month lease agreement with HP for computer equipment.

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?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Upon retirement from the District after attaining age 50 with at least 5 years of employment and enrollment in CalPERS retirement, or upon retirement from the District after attaining age 55 with at least 5 years of employment and enrollment in CalSTRS retirement, the District will pay the CalPERS minimum required payment and the CalPERS administrative charge on behalf of every eligible retired employee who elects CalPERS medical benefits. Under existing employment contracts, the total amount paid by the District shall not exceed \$150 per month per employee. Payments are made by the District for as long as the retiree lives and remains covered under CalPERS medical. Payments cease upon the death of the retired employee. No benefits are paid for spouses or surviving spouses. Any medical premiums in excess of the amounts described above must be paid by the retiree. All medical coverage is under CalPERS medical plans. No other benefits of any kind are paid by the District, including dental, vision, or life insurance coverage.

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

Data must be entered.

74,477,262.00
0.00
74,477,262.00
Actuarial
May 12, 2017

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1,512,424.00	1,605,269.00	1,705,537.00
1,622,588.00	1,725,291.00	1,833,056.00
1,052	1,104	1,157

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

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

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

Yes

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

Liability: First \$250,000 of any claim is self-funded. Insurance and excess insurance follow up to \$55,000,000 of coverage. Claims are audited in-house, by insurers on a continuing basis and by the District's external auditors every year. The District anticipates contributing \$3,480,000 annually in support of the property/liability self-insurance fund. Liabilities are estimated by the District.
Worker's Compensation: First \$350,000 of any claim is self-funded. Excess insurance of up to \$25,000,000 follows. Acturials are typically performed two times a year - once in the Spring to determine the internal rate charged to the Pool members and once in July to determine the Incurred But Not Reported (IBNR) claims as of June 30.

3. Self-Insurance Liabilities

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

7,834,000.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
8,813,000.00	8,893,000.00	8,974,000.00
8,813,000.00	8,893,000.00	8,974,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,583.3	1,567.8	1,567.8	1,567.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for all prior years are settled. Negotiations for the budget yet have yet to begin.

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

1,760,063

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
6,722,855	6,722,855	6,722,855
Flat Amount	Flat Amount	Flat Amount
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,562,965	2,641,271	2,721,351
1.5% Approximately	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	1,192.0	1,202.1	1,202.1	1,202.1

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations for all prior years are settled. Negotiations for the budget yet have yet to begin.

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

601,994

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
12,017,484	12,017,484	12,017,484
Flat Amount	Flat Amount	Flat Amount
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,005,023	1,041,647	1,078,840
1.5% approximately	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	187.9	187.9	187.9	187.9

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

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

No

If Yes, complete question 2.

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

Negotiations for all prior years are settled. Negotiations for the budget yet have yet to begin.

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

242,091

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
982,464	982,464	982,464
Flat Amount	Flat Amount	Flat Amount
0.0%	0.0%	0.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
522,617	570,438	593,076
1.5% Approximately	1.5%	1.5%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A4 - The District has two new authorized charters within the boundary lines. These two charters are current charter schools that are relocating to within the boundary lines. Therefore, the District believes the impact to District enrollment should be minimal. A9
- The prior Superintendent retired in December 2017. An Interim Superintendent was appointed for December through June 30th. The Board has selected a new Superintendent with an effective date of July 1.

End of School District Budget Criteria and Standards Review

Intentionally Left Blank

Other Funds

Summary Fund Balance 2018-19 Proposed Budget

Adult Education

Proposed Revenues 2018-19	\$1,034,336.00
Proposed Expenditures 2018-19	\$1,031,177.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$3,159.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$1.41
Estimated Ending Balance, June 30, 2019	<u><u>\$3,160.41</u></u>

Child Development

Proposed Revenues 2018-19	\$11,254,485.00
Proposed Expenditures 2018-19	\$11,254,485.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$12,658.17
Estimated Ending Balance, June 30, 2019	<u><u>\$12,658.17</u></u>

Cafeteria

Proposed Revenues 2018-19	\$15,098,843.00
Proposed Expenditures 2018-19	\$16,436,022.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$1,337,179.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$5,644,643.21
Estimated Ending Balance, June 30, 2019	<u><u>\$4,307,464.21</u></u>

Deferred Maintenance

Proposed Revenues 2018-19	\$5,002,000.00
Proposed Expenditures 2018-19	\$5,200,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$198,000.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$350,312.28
Estimated Ending Balance, June 30, 2019	<u><u>\$152,312.28</u></u>

Summary Fund Balance 2018-19 Proposed Budget

Special Reserve for Other Than Capital Projects

Proposed Revenues 2018-19	\$2,771,700.00
Proposed Expenditures 2018-19	\$377,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$2,394,700.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$7,469,231.67
Estimated Ending Balance, June 30, 2019	<u><u>\$9,863,931.67</u></u>

Capital Facilities

Proposed Revenues 2018-19	\$203,500.00
Proposed Expenditures 2018-19	\$311,650.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$108,150.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$326,196.19
Estimated Ending Balance, June 30, 2019	<u><u>\$218,046.19</u></u>

Special Reserve for Capital Outlay

Proposed Revenues 2018-19	\$6,419,858.00
Proposed Expenditures 2018-19	\$5,551,155.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$868,703.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$26,255,018.68
Estimated Ending Balance, June 30, 2019	<u><u>\$27,123,721.68</u></u>

Bond Interest and Redemption

Proposed Revenues 2018-19	\$10,954,000.00
Proposed Expenditures 2018-19	\$10,425,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$529,000.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$11,096,614.07
Estimated Ending Balance, June 30, 2019	<u><u>\$11,625,614.07</u></u>

Summary Fund Balance 2018-19 Proposed Budget

<u>Debt Service Fund</u>	
Proposed Revenues 2018-19	\$1,765,846.00
Proposed Expenditures 2018-19	\$914,600.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$851,246.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$5,950,449.55
Estimated Ending Balance, June 30, 2019	<u>\$6,801,695.55</u>

<u>Self Insurance Fund</u>	
Proposed Revenues 2018-19	\$12,108,196.00
Proposed Expenditures 2018-19	\$11,950,527.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$157,669.00</u>
Unaudited Actuals Beginning Balance, July 1, 2018	\$6,675,256.34
Estimated Ending Balance, June 30, 2019	<u>\$6,832,925.34</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,006.00	0.00	-100.0%
3) Other State Revenue		8300-8599	130,000.00	130,000.00	0.0%
4) Other Local Revenue		8600-8799	635,638.00	654,336.00	2.9%
5) TOTAL, REVENUES			813,644.00	784,336.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	451,245.00	430,176.00	-4.7%
2) Classified Salaries		2000-2999	167,045.00	163,447.00	-2.2%
3) Employee Benefits		3000-3999	169,536.00	170,105.00	0.3%
4) Books and Supplies		4000-4999	221,020.00	168,658.00	-23.7%
5) Services and Other Operating Expenditures		5000-5999	208,055.00	98,791.00	-52.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,216,901.00	1,031,177.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(403,257.00)	(246,841.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	250,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	250,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,257.00)	3,159.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,258.41	1.41	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,258.41	1.41	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			403,258.41	1.41	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.41	3,160.41	224042.6%
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	0.56	0.56	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	0.85	3,159.85	371647.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,782.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			55,782.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			55,782.21		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,006.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			48,006.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	130,000.00	130,000.00	0.0%
TOTAL, OTHER STATE REVENUE			130,000.00	130,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	593,643.00	612,341.00	3.1%
Other Local Revenue					
All Other Local Revenue		8699	41,995.00	41,995.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			635,638.00	654,336.00	2.9%
TOTAL, REVENUES			813,644.00	784,336.00	-3.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	367,655.00	372,633.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,590.00	55,543.00	-31.9%
Other Certificated Salaries		1900	2,000.00	2,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,245.00	430,176.00	-4.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	22,000.00	22,000.00	0.0%
Classified Support Salaries		2200	36,067.00	47,925.00	32.9%
Classified Supervisors' and Administrators' Salaries		2300	26,948.00	28,320.00	5.1%
Clerical, Technical and Office Salaries		2400	82,030.00	65,202.00	-20.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,045.00	163,447.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,801.00	70,037.00	17.1%
PERS		3201-3202	26,286.00	29,526.00	12.3%
OASDI/Medicare/Alternative		3301-3302	19,895.00	18,761.00	-5.7%
Health and Welfare Benefits		3401-3402	16,990.00	13,689.00	-19.4%
Unemployment Insurance		3501-3502	1,199.00	310.00	-74.1%
Workers' Compensation		3601-3602	13,849.00	13,367.00	-3.5%
OPEB, Allocated		3701-3702	4,600.00	2,763.00	-39.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,916.00	21,652.00	-19.6%
TOTAL, EMPLOYEE BENEFITS			169,536.00	170,105.00	0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,500.00	15,200.00	4.8%
Books and Other Reference Materials		4200	1,300.00	1,000.00	-23.1%
Materials and Supplies		4300	63,720.00	150,958.00	136.9%
Noncapitalized Equipment		4400	141,500.00	1,500.00	-98.9%
TOTAL, BOOKS AND SUPPLIES			221,020.00	168,658.00	-23.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	70,000.00	70,000.00	0.0%
Travel and Conferences		5200	1,840.00	1,400.00	-23.9%
Dues and Memberships		5300	200.00	100.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	650.00	750.00	15.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,065.00	1,350.00	-56.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,650.00	3,050.00	-83.6%
Professional/Consulting Services and Operating Expenditures		5800	113,175.00	21,816.00	-80.7%
Communications		5900	475.00	325.00	-31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,055.00	98,791.00	-52.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,216,901.00	1,031,177.00	-15.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	250,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	250,000.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	250,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,296,526.00	5,556,234.00	4.9%
3) Other State Revenue		8300-8599	5,582,651.00	5,582,651.00	0.0%
4) Other Local Revenue		8600-8799	95,800.00	70,600.00	-26.3%
5) TOTAL, REVENUES			10,974,977.00	11,209,485.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,955,260.00	3,057,729.00	3.5%
2) Classified Salaries		2000-2999	2,348,841.00	2,451,573.00	4.4%
3) Employee Benefits		3000-3999	2,019,621.00	2,322,968.00	15.0%
4) Books and Supplies		4000-4999	379,949.00	395,512.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	2,677,428.00	2,413,046.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	727,210.00	613,657.00	-15.6%
9) TOTAL, EXPENDITURES			11,108,309.00	11,254,485.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,332.00)	(45,000.00)	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,115.00	45,000.00	-0.3%
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			45,115.00	45,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,217.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,875.17	12,658.17	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,875.17	12,658.17	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,875.17	12,658.17	-87.5%
2) Ending Balance, June 30 (E + F1e)			12,658.17	12,658.17	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	12,658.17	12,658.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,614,129.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			1,614,129.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			22.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,614,107.14		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	499,000.00	499,000.00	0.0%
Interagency Contracts Between LEAs		8285	4,140,651.00	4,400,359.00	6.3%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	656,875.00	656,875.00	0.0%
TOTAL, FEDERAL REVENUE			5,296,526.00	5,556,234.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	30,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,527,651.00	5,527,651.00	0.0%
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.0%
TOTAL, OTHER STATE REVENUE			5,582,651.00	5,582,651.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,800.00	15,600.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	55,000.00	55,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,800.00	70,600.00	-26.3%
TOTAL, REVENUES			10,974,977.00	11,209,485.00	2.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,400,462.00	2,496,922.00	4.0%
Certificated Pupil Support Salaries		1200	46,525.00	43,928.00	-5.6%
Certificated Supervisors' and Administrators' Salaries		1300	300,655.00	311,273.00	3.5%
Other Certificated Salaries		1900	207,618.00	205,606.00	-1.0%
TOTAL, CERTIFICATED SALARIES			2,955,260.00	3,057,729.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,143,252.00	1,218,349.00	6.6%
Classified Support Salaries		2200	606,410.00	635,103.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	542,438.00	539,032.00	-0.6%
Other Classified Salaries		2900	56,741.00	59,089.00	4.1%
TOTAL, CLASSIFIED SALARIES			2,348,841.00	2,451,573.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	402,472.00	497,831.00	23.7%
PERS		3201-3202	387,758.00	442,856.00	14.2%
OASDI/Medicare/Alternative		3301-3302	248,129.00	232,020.00	-6.5%
Health and Welfare Benefits		3401-3402	220,605.00	413,138.00	87.3%
Unemployment Insurance		3501-3502	2,833.00	2,860.00	1.0%
Workers' Compensation		3601-3602	125,864.00	124,050.00	-1.4%
OPEB, Allocated		3701-3702	33,004.00	34,325.00	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	598,956.00	575,888.00	-3.9%
TOTAL, EMPLOYEE BENEFITS			2,019,621.00	2,322,968.00	15.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,250.00	20,250.00	0.0%
Materials and Supplies		4300	307,549.00	328,112.00	6.7%
Noncapitalized Equipment		4400	52,150.00	47,150.00	-9.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			379,949.00	395,512.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	48,700.00	48,700.00	0.0%
Travel and Conferences		5200	31,750.00	31,750.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	2,974.00	2,974.00	0.0%
Operations and Housekeeping Services		5500	50,875.00	50,875.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,250.00	16,250.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	701,105.00	610,054.00	-13.0%
Professional/Consulting Services and Operating Expenditures		5800	1,800,524.00	1,627,193.00	-9.6%
Communications		5900	25,100.00	25,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,677,428.00	2,413,046.00	-9.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	727,210.00	613,657.00	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			727,210.00	613,657.00	-15.6%
TOTAL, EXPENDITURES			11,108,309.00	11,254,485.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	45,115.00	45,000.00	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,115.00	45,000.00	-0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			45,115.00	45,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,135,340.00	12,316,843.00	1.5%
3) Other State Revenue		8300-8599	987,000.00	891,000.00	-9.7%
4) Other Local Revenue		8600-8799	1,992,700.00	1,891,000.00	-5.1%
5) TOTAL, REVENUES			15,115,040.00	15,098,843.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,913,046.00	6,227,897.00	5.3%
3) Employee Benefits		3000-3999	2,939,729.00	3,129,611.00	6.5%
4) Books and Supplies		4000-4999	6,049,800.00	5,627,600.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	(24,400.00)	87,472.00	-458.5%
6) Capital Outlay		6000-6999	636,600.00	235,000.00	-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	667,639.00	774,924.00	16.1%
9) TOTAL, EXPENDITURES			16,182,414.00	16,082,504.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,067,374.00)	(983,661.00)	-7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	285,169.00	353,518.00	24.0%
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			(285,169.00)	(353,518.00)	24.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,352,543.00)	(1,337,179.00)	-1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,997,186.21	5,644,643.21	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,997,186.21	5,644,643.21	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,997,186.21	5,644,643.21	-19.3%
2) Ending Balance, June 30 (E + F1e)			5,644,643.21	4,307,464.21	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,157.12	0.00	-100.0%
Stores		9712	222,227.93	0.00	-100.0%
Prepaid Items		9713	162.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,407,095.66	4,307,464.21	-20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,480,789.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,072.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,157.12		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	222,227.93		
7) Prepaid Expenditures		9330	162.50		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,710,264.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,873.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,873.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,696,390.67		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,135,340.00	12,316,843.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,135,340.00	12,316,843.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	987,000.00	891,000.00	-9.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			987,000.00	891,000.00	-9.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	15,000.00	0.00	-100.0%
Food Service Sales		8634	1,915,200.00	1,880,000.00	-1.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,500.00	11,000.00	-12.0%
TOTAL, OTHER LOCAL REVENUE			1,992,700.00	1,891,000.00	-5.1%
TOTAL, REVENUES			15,115,040.00	15,098,843.00	-0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,833,569.00	5,047,857.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	786,250.00	825,448.00	5.0%
Clerical, Technical and Office Salaries		2400	293,227.00	354,592.00	20.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,913,046.00	6,227,897.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	949,640.00	1,124,913.00	18.5%
OASDI/Medicare/Alternative		3301-3302	463,222.00	476,483.00	2.9%
Health and Welfare Benefits		3401-3402	484,615.00	484,951.00	0.1%
Unemployment Insurance		3501-3502	3,803.00	3,150.00	-17.2%
Workers' Compensation		3601-3602	136,300.00	140,156.00	2.8%
OPEB, Allocated		3701-3702	31,811.00	32,753.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	870,338.00	867,205.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			2,939,729.00	3,129,611.00	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	612,800.00	699,800.00	14.2%
Noncapitalized Equipment		4400	230,000.00	170,000.00	-26.1%
Food		4700	5,206,000.00	4,756,800.00	-8.6%
TOTAL, BOOKS AND SUPPLIES			6,049,800.00	5,627,600.00	-7.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,400.00	12,268.00	18.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	270,500.00	253,500.00	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,000.00	54,200.00	-59.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(565,300.00)	(456,296.00)	-19.3%
Professional/Consulting Services and Operating Expenditures		5800	84,700.00	183,500.00	116.6%
Communications		5900	37,300.00	37,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(24,400.00)	87,472.00	-458.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	601,600.00	200,000.00	-66.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	35,000.00	0.0%
TOTAL, CAPITAL OUTLAY			636,600.00	235,000.00	-63.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	667,639.00	774,924.00	16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			667,639.00	774,924.00	16.1%
TOTAL EXPENDITURES			16,182,414.00	16,082,504.00	-0.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	285,169.00	353,518.00	24.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			285,169.00	353,518.00	24.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(285,169.00)	(353,518.00)	24.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,000,000.00	3,000,000.00	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	12,000.00	2,000.00	-83.3%
5) TOTAL, REVENUES			3,012,000.00	3,002,000.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,890.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,279.00	0.00	-100.0%
4) Books and Supplies		4000-4999	26,904.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,197,827.00	282,000.00	-93.3%
6) Capital Outlay		6000-6999	3,299,463.00	4,918,000.00	49.1%
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			7,537,363.00	5,200,000.00	-31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,525,363.00)	(2,198,000.00)	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,525,363.00)	(198,000.00)	-92.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,875,675.28	350,312.28	-87.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,875,675.28	350,312.28	-87.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,875,675.28	350,312.28	-87.8%
2) Ending Balance, June 30 (E + F1e)			350,312.28	152,312.28	-56.5%
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	350,312.28	152,312.28	-56.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,730,687.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,433.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,729,254.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,729,254.88		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	3,000,000.00	3,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,000,000.00	3,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	2,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	2,000.00	-83.3%
TOTAL, REVENUES			3,012,000.00	3,002,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,890.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,890.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	911.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	0.00	-100.0%
Workers' Compensation		3601-3602	268.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,279.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,630.00	0.00	-100.0%
Noncapitalized Equipment		4400	22,274.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,904.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,467,481.00	282,000.00	-91.9%
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	730,346.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,197,827.00	282,000.00	-93.3%
CAPITAL OUTLAY					
Land Improvements		6170	1,547,888.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,751,575.00	4,918,000.00	180.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,299,463.00	4,918,000.00	49.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,537,363.00	5,200,000.00	-31.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,500.00	2,700.00	-93.9%
5) TOTAL, REVENUES			44,500.00	2,700.00	-93.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,500.00	2,700.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,767,370.00	2,769,000.00	0.1%
b) Transfers Out		7600-7629	601,000.00	377,000.00	-37.3%
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			2,166,370.00	2,392,000.00	10.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,210,870.00	2,394,700.00	8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,258,361.67	7,469,231.67	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,258,361.67	7,469,231.67	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,258,361.67	7,469,231.67	42.0%
2) Ending Balance, June 30 (E + F1e)			7,469,231.67	9,863,931.67	32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,469,231.67	9,863,931.67	32.1%
Curriculum Delivery Reserve	0000	9780		9,770,341.71	
Retiree Medical Reserves	0000	9780		93,589.96	
Curriculum Delivery Reserve	0000	9780	7,270,341.71		
Retiree Medical Reserves	0000	9780	198,889.96		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,324,617.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,229.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,314,388.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,314,388.63		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	44,500.00	2,700.00	-93.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,500.00	2,700.00	-93.9%
TOTAL, REVENUES			44,500.00	2,700.00	-93.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,767,370.00	2,769,000.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,767,370.00	2,769,000.00	0.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	601,000.00	377,000.00	-37.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			601,000.00	377,000.00	-37.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,166,370.00	2,392,000.00	10.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	203,500.00	77.0%
5) TOTAL, REVENUES			115,000.00	203,500.00	77.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,600.00	5,650.00	56.9%
6) Capital Outlay		6000-6999	1,200,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	262,000.00	300,000.00	14.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,465,600.00	305,650.00	-79.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,350,600.00)	(102,150.00)	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000.00	6,000.00	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			(3,000.00)	(6,000.00)	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,353,600.00)	(108,150.00)	-92.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,679,796.19	326,196.19	-80.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,679,796.19	326,196.19	-80.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,679,796.19	326,196.19	-80.6%
2) Ending Balance, June 30 (E + F1e)			326,196.19	218,046.19	-33.2%
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	326,196.19	218,046.19	-33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,570,877.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,937.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,568,940.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,568,940.64		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	3,500.00	-76.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	200,000.00	100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,000.00	203,500.00	77.0%
TOTAL, REVENUES			115,000.00	203,500.00	77.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,600.00	5,650.00	56.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,600.00	5,650.00	56.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,200,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,200,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	150,000.00	150,000.00	0.0%
Other Debt Service - Principal		7439	112,000.00	150,000.00	33.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	300,000.00	14.5%
TOTAL EXPENDITURES			1,465,600.00	305,650.00	-79.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000.00	6,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000.00	6,000.00	100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000.00)	(6,000.00)	100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,525,385.00	3,148,358.00	24.7%
5) TOTAL, REVENUES			2,525,385.00	3,148,358.00	24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,235.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,010.00	0.00	-100.0%
4) Books and Supplies		4000-4999	45,332.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	153,250.00	4,600.00	-97.0%
6) Capital Outlay		6000-6999	10,680,669.00	4,140,385.00	-61.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	150,700.00	295,280.00	95.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,038,196.00	4,440,265.00	-59.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,512,811.00)	(1,291,907.00)	-84.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,177,500.00	3,271,500.00	-60.0%
b) Transfers Out		7600-7629	910,857.00	1,110,890.00	22.0%
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			7,266,643.00	2,160,610.00	-70.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,246,168.00)	868,703.00	-169.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,501,186.68	26,255,018.68	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,501,186.68	26,255,018.68	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,501,186.68	26,255,018.68	-4.5%
2) Ending Balance, June 30 (E + F1e)			26,255,018.68	27,123,721.68	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,255,018.68	27,123,721.68	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,474,986.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,962.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,441,024.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			23,440,999.21		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,357,200.00	2,949,250.00	25.1%
Sales					
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.0%
Leases and Rentals		8650	875.00	850.00	-2.9%
Interest		8660	165,310.00	196,258.00	18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,525,385.00	3,148,358.00	24.7%
TOTAL, REVENUES			2,525,385.00	3,148,358.00	24.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,235.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,235.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	291.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	552.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	164.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,010.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,563.00	0.00	-100.0%
Noncapitalized Equipment		4400	42,769.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			45,332.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,376.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,874.00	4,600.00	-69.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,250.00	4,600.00	-97.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	593,900.00	239,300.00	-59.7%
Buildings and Improvements of Buildings		6200	9,736,769.00	3,701,085.00	-62.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	250,000.00	100,000.00	-60.0%
Equipment Replacement		6500	100,000.00	100,000.00	0.0%
TOTAL, CAPITAL OUTLAY			10,680,669.00	4,140,385.00	-61.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	150,700.00	295,280.00	95.9%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			150,700.00	295,280.00	95.9%
TOTAL, EXPENDITURES			11,038,196.00	4,440,265.00	-59.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	347,500.00	331,500.00	-4.6%
Other Authorized Interfund Transfers In		8919	7,830,000.00	2,940,000.00	-62.5%
(a) TOTAL, INTERFUND TRANSFERS IN			8,177,500.00	3,271,500.00	-60.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	910,857.00	1,110,890.00	22.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			910,857.00	1,110,890.00	22.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,266,643.00	2,160,610.00	-70.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,469,000.00	10,954,000.00	4.6%
5) TOTAL, REVENUES			10,469,000.00	10,954,000.00	4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,965,000.00	10,425,000.00	4.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,965,000.00	10,425,000.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			504,000.00	529,000.00	5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			504,000.00	529,000.00	5.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,592,614.07	11,096,614.07	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,592,614.07	11,096,614.07	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,592,614.07	11,096,614.07	4.8%
2) Ending Balance, June 30 (E + F1e)			11,096,614.07	11,625,614.07	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,096,614.07	11,625,614.07	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	672,454.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,726.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			659,728.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			659,728.42		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,425,000.00	10,910,000.00	4.7%
Unsecured Roll		8612	34,000.00	34,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,469,000.00	10,954,000.00	4.6%
TOTAL, REVENUES			10,469,000.00	10,954,000.00	4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,965,000.00	10,425,000.00	4.6%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,965,000.00	10,425,000.00	4.6%
TOTAL, EXPENDITURES			9,965,000.00	10,425,000.00	4.6%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	914,600.00	914,600.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,500.00	230,356.00	19.0%
5) TOTAL, REVENUES			1,108,100.00	1,144,956.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	914,600.00	914,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,600.00	914,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,500.00	230,356.00	19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,857.00	620,890.00	-19.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			770,857.00	620,890.00	-19.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964,357.00	851,246.00	-11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,092.55	5,950,449.55	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,092.55	5,950,449.55	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,092.55	5,950,449.55	19.3%
2) Ending Balance, June 30 (E + F1e)			5,950,449.55	6,801,695.55	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,950,449.55	6,801,695.55	14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,836,265.79		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,836,265.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,836,265.79		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	914,600.00	914,600.00	0.0%
TOTAL, FEDERAL REVENUE			914,600.00	914,600.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	193,500.00	230,356.00	19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,500.00	230,356.00	19.0%
TOTAL, REVENUES			1,108,100.00	1,144,956.00	3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	914,600.00	914,600.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			914,600.00	914,600.00	0.0%
TOTAL, EXPENDITURES			914,600.00	914,600.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	770,857.00	620,890.00	-19.5%
(a) TOTAL, INTERFUND TRANSFERS IN			770,857.00	620,890.00	-19.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,857.00	620,890.00	-19.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,865,000.00	11,989,133.00	10.3%
5) TOTAL, REVENUES			10,865,000.00	11,989,133.00	10.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	294,920.00	293,917.00	-0.3%
3) Employee Benefits		3000-3999	102,033.00	108,997.00	6.8%
4) Books and Supplies		4000-4999	207,638.00	261,800.00	26.1%
5) Services and Other Operating Expenses		5000-5999	11,310,922.00	11,285,813.00	-0.2%
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			11,915,513.00	11,950,527.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,050,513.00)	38,606.00	-103.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	89,063.00	119,063.00	33.7%
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			89,063.00	119,063.00	33.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(961,450.00)	157,669.00	-116.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,636,706.34	6,675,256.34	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,636,706.34	6,675,256.34	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,636,706.34	6,675,256.34	-12.6%
2) Ending Net Position, June 30 (E + F1e)			6,675,256.34	6,832,925.34	2.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,675,256.34	6,832,925.34	2.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,373,188.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,906.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,260,925.52		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	210,867.61		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	544,200.00		
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			16,374,275.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	7,834,019.69		
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			7,834,019.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			8,540,256.14		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,680,000.00	11,829,133.00	10.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,000.00	70,000.00	-26.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,865,000.00	11,989,133.00	10.3%
TOTAL, REVENUES			10,865,000.00	11,989,133.00	10.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	204,566.00	204,936.00	0.2%
Clerical, Technical and Office Salaries		2400	90,354.00	88,981.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			294,920.00	293,917.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,409.00	53,091.00	16.9%
OASDI/Medicare/Alternative		3301-3302	22,007.00	22,494.00	2.2%
Health and Welfare Benefits		3401-3402	11,937.00	11,922.00	-0.1%
Unemployment Insurance		3501-3502	153.00	151.00	-1.3%
Workers' Compensation		3601-3602	6,655.00	6,616.00	-0.6%
OPEB, Allocated		3701-3702	1,689.00	1,757.00	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,183.00	12,966.00	-8.6%
TOTAL, EMPLOYEE BENEFITS			102,033.00	108,997.00	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,065.00	1,000.00	-6.1%
Materials and Supplies		4300	147,800.00	184,800.00	25.0%
Noncapitalized Equipment		4400	58,773.00	76,000.00	29.3%
TOTAL, BOOKS AND SUPPLIES			207,638.00	261,800.00	26.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	809,004.00	670,000.00	-17.2%
Travel and Conferences		5200	3,100.00	3,100.00	0.0%
Dues and Memberships		5300	700.00	700.00	0.0%
Insurance		5400-5450	3,006,415.00	3,279,063.00	9.1%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,607.00	61,600.00	44.6%
Transfers of Direct Costs - Interfund		5750	100,550.00	89,450.00	-11.0%
Professional/Consulting Services and Operating Expenditures		5800	7,340,121.00	7,174,500.00	-2.3%
Communications		5900	6,425.00	5,400.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,310,922.00	11,285,813.00	-0.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,915,513.00	11,950,527.00	0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	89,063.00	119,063.00	33.7%
(a) TOTAL, INTERFUND TRANSFERS IN			89,063.00	119,063.00	33.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,063.00	119,063.00	33.7%

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Supplemental

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,509.93	28,509.93	28,786.72	28,487.23	28,487.23	28,579.93
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	28,509.93	28,509.93	28,786.72	28,487.23	28,487.23	28,579.93
5. District Funded County Program ADA						
a. County Community Schools	341.94	341.94	341.94	341.94	341.94	341.94
b. Special Education-Special Day Class	42.70	42.70	42.70	42.70	42.70	42.70
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	2.51	2.51	2.51	2.51	2.51	2.51
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	387.15	387.15	387.15	387.15	387.15	387.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,897.08	28,897.08	29,173.87	28,874.38	28,874.38	28,967.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF		Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH		JUNE		69,723,188.15	69,090,885.15	68,458,602.15	67,320,491.15	66,182,380.15	65,044,269.15	63,906,158.15	62,768,047.15
B. RECEIPTS											
LCFF/Revenue Limit Sources		8010-8019		13,073,463.00	13,073,463.00	23,532,234.00	23,532,234.00	23,532,234.00	23,532,234.00	23,532,234.00	27,985,243.00
Principal Apportionment		8020-8079		2,760,871.00	2,760,871.00	5,005,567.00	5,005,567.00	5,005,567.00	5,005,567.00	5,005,567.00	5,005,567.00
Property Taxes		8080-8099		(136,678.00)	(136,678.00)	(246,020.00)	(246,020.00)	(246,020.00)	(246,020.00)	(246,020.00)	(246,020.00)
Miscellaneous Funds		8100-8299		925,670.00	925,670.00	1,666,206.00	1,666,206.00	1,666,206.00	1,666,206.00	1,666,206.00	1,666,206.00
Federal Revenue		8300-8599		1,634,935.00	1,634,935.00	2,942,882.00	2,942,882.00	2,942,882.00	2,942,882.00	2,942,882.00	2,942,882.00
Other State Revenue		8600-8799		130,219.00	130,219.00	234,394.00	234,394.00	234,394.00	234,394.00	234,394.00	234,394.00
Other Local Revenue		8910-8929		81,326.00	81,326.00	146,387.00	146,387.00	146,387.00	146,387.00	146,387.00	146,387.00
Interfund Transfers In		8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources				18,489,806.00	18,489,806.00	33,281,650.00	33,281,650.00	33,281,650.00	33,281,650.00	33,281,650.00	37,735,659.00
TOTAL RECEIPTS											
C. DISBURSEMENTS											
Certificated Salaries		1000-1999		8,396,302.00	8,396,302.00	15,113,343.00	15,113,343.00	15,113,343.00	15,113,343.00	15,113,343.00	15,113,343.00
Classified Salaries		2000-2999		2,865,549.00	2,865,549.00	5,157,988.00	5,157,988.00	5,157,988.00	5,157,988.00	5,157,988.00	5,157,988.00
Employee Benefits		3000-3999		4,011,016.00	4,011,016.00	7,219,829.00	7,219,829.00	7,219,829.00	7,219,829.00	7,219,829.00	7,219,829.00
Books and Supplies		4000-4999		928,811.00	928,811.00	1,671,860.00	1,671,860.00	1,671,860.00	1,671,860.00	1,671,860.00	1,671,860.00
Services		5000-5999		1,950,993.00	1,950,993.00	3,511,787.00	3,511,787.00	3,511,787.00	3,511,787.00	3,511,787.00	3,511,787.00
Capital Outlay		6000-6999		56,250.00	56,250.00	101,250.00	101,250.00	101,250.00	101,250.00	101,250.00	101,250.00
Other Outgo		7000-7499		470,440.00	470,440.00	846,793.00	846,793.00	846,793.00	846,793.00	846,793.00	846,793.00
Interfund Transfers Out		7600-7629		442,728.00	442,728.00	796,911.00	796,911.00	796,911.00	796,911.00	796,911.00	796,911.00
All Other Financing Uses		7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS				19,122,089.00	19,122,089.00	34,419,761.00	34,419,761.00	34,419,761.00	34,419,761.00	34,419,761.00	34,419,761.00
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury		9111-9199	91,568,815.00								
Accounts Receivable		9200-9299	59,092.00								
Due From Other Funds		9310	1,684,866.00								
Stores		9320									
Prepaid Expenditures		9330									
Other Current Assets		9340									
Deferred Outflows of Resources		9490									
SUBTOTAL			93,312,773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows											
Accounts Payable		9500-9599	1,555,413.00								
Due To Other Funds		9610									
Current Loans		9640									
Unearned Revenues		9650									
Deferred Inflows of Resources		9690									
SUBTOTAL			1,555,413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating											
Suspense Clearing		9910	0.00								
TOTAL BALANCE SHEET ITEMS			91,757,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(632,283.00)	(632,283.00)	(1,138,111.00)	(1,138,111.00)	(1,138,111.00)	(1,138,111.00)	(1,138,111.00)	(1,138,111.00)	3,315,898.00
F. ENDING CASH (A + E)			69,090,885.15	68,458,602.15	67,320,491.15	66,182,380.15	65,044,269.15	63,906,158.15	62,768,047.15	61,627,936.15	60,312,043.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	66,083,945.15	69,399,843.15	72,715,741.15	76,031,639.15				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	27,986,243.00	27,986,243.00	27,986,243.00	223,962,629.00	(218,246,430.00)		261,469,267.00	261,469,267.00
Principal Apportionment	8020-8079	5,005,567.00	5,005,567.00	5,005,567.00	5,005,567.00		3.00	55,617,415.00	55,617,415.00
Property Taxes	8080-8099	(246,020.00)	(246,020.00)	(246,020.00)	(246,020.00)		5.00	(2,733,551.00)	(2,733,551.00)
Miscellaneous Funds	8100-8299	1,666,206.00	1,666,206.00	1,666,206.00	1,666,206.00		(5.00)	18,513,395.00	18,513,395.00
Federal Revenue	8300-8599	2,942,882.00	2,942,882.00	2,942,882.00	2,942,882.00	12,168,237.00	1.00	44,866,928.00	44,866,928.00
Other State Revenue	8600-8799	234,394.00	234,394.00	234,394.00	234,394.00		(3.00)	2,604,375.00	2,604,375.00
Other Local Revenue	8910-8929	146,387.00	146,387.00	146,387.00	146,387.00		(4.00)	1,626,518.00	1,626,518.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources		37,735,659.00	37,735,659.00	37,735,659.00	233,712,045.00	(206,078,193.00)	(3.00)	381,964,347.00	381,964,347.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,113,343.00	15,113,343.00	15,113,343.00	15,113,343.00		1.00	167,926,035.00	167,926,035.00
Classified Salaries	2000-2999	5,157,988.00	5,157,988.00	5,157,988.00	5,157,988.00		3.00	57,310,981.00	57,310,981.00
Employee Benefits	3000-3999	7,219,829.00	7,219,829.00	7,219,829.00	7,219,829.00		(3.00)	80,220,319.00	80,220,319.00
Books and Supplies	4000-4999	1,671,860.00	1,671,860.00	1,671,860.00	1,671,860.00		(2.00)	18,576,220.00	18,576,220.00
Services	5000-5999	3,511,787.00	3,511,787.00	3,511,787.00	3,511,787.00		2.00	39,019,858.00	39,019,858.00
Capital Outlay	6000-6599	101,250.00	101,250.00	101,250.00	101,250.00			1,125,000.00	1,125,000.00
Other Outgo	7000-7499	846,793.00	846,793.00	846,793.00	846,793.00		(2.00)	9,408,808.00	9,408,808.00
Interfund Transfers Out	7600-7629	796,911.00	796,911.00	796,911.00	796,911.00		(3.00)	8,854,563.00	8,854,563.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		34,419,761.00	34,419,761.00	34,419,761.00	34,419,761.00	0.00	(4.00)	382,441,784.00	382,441,784.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		3,315,898.00	3,315,898.00	3,315,898.00	199,292,284.00	(206,078,193.00)	1.00	(477,437.00)	(477,437.00)
F. ENDING CASH (A + E)		69,399,843.15	72,715,741.15	76,031,639.15	275,323,923.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								69,245,731.15	

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July 1 Budget
2017-18 Estimated Actuals
Schedule of Long-Term Liabilities

50 40717 0000000
Form DEBT

Modesto City Schools
Stanislaus County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	104,009,039.00		104,009,039.00	5,623,460.00	9,965,000.00	99,667,499.00	10,425,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	7,366,666.00		7,366,666.00	2,779,950.00	3,941,177.00	6,205,439.00	4,049,961.00
Lease Revenue Bonds Payable	16,420,000.00		16,420,000.00			16,420,000.00	
Other General Long-Term Debt	1,214,983.00		1,214,983.00		135,603.00	1,079,380.00	162,000.00
Net Pension Liability	307,983,622.00		307,983,622.00			307,983,622.00	
Total/Net OPEB Liability	18,358,468.00	56,118,794.00	74,477,262.00			74,477,262.00	
Compensated Absences Payable	981,095.00		981,095.00			981,095.00	
Governmental activities long-term liabilities	456,333,873.00	56,118,794.00	512,452,667.00	8,403,410.00	14,041,780.00	506,814,297.00	14,636,961.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(255,005.00)	0.00	(1,394,849.00)				
Other Sources/Uses Detail					1,429,169.00	13,479,048.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	18,650.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	701,105.00	0.00	727,210.00	0.00				
Other Sources/Uses Detail					45,115.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(565,300.00)	667,639.00	0.00				
Other Sources/Uses Detail					0.00	285,169.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,767,370.00	601,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,177,500.00	910,657.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	100,550.00	0.00			89,063.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	820,305.00	(820,305.00)	1,394,849.00	(1,394,849.00)	15,279,074.00	15,279,074.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(246,258.00)	0.00	(1,388,581.00)				
Other Sources/Uses Detail					1,626,518.00	8,854,563.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,050.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	610,054.00	0.00	613,657.00	0.00				
Other Sources/Uses Detail					45,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(456,296.00)	774,924.00	0.00				
Other Sources/Uses Detail					0.00	353,518.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,769,000.00	377,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,271,500.00	1,110,890.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					620,890.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	89,450.00	0.00						
Other Sources/Uses Detail					119,063.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	702,554.00	(702,554.00)	1,388,581.00	(1,388,581.00)	10,701,971.00	10,701,971.00		

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Local Control Funding Formula (LCFF)

LCFF Calculator Universal Assumptions									
Modesto City Elementary (71167) - 18/19									
5/14/2018									
Summary of Funding									
Target Components:									
Base Grant	107,222,591	108,718,639	110,819,934	113,779,545	117,385,776	121,049,458			
Grade Span Adjustment	4,815,983	4,791,479	4,844,170	4,972,938	5,132,367	5,291,795			
Supplemental Grant	19,633,640	19,959,620	20,449,414	20,995,439	21,661,208	22,337,133			
Concentration Grant	18,273,492	18,683,766	19,315,905	19,831,665	20,460,530	21,098,989			
Add-ons	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828			
Total Target	151,504,534	153,712,332	156,988,251	161,138,415	166,198,709	171,336,203			
Transition Components:									
Target	\$ 151,504,534	\$ 153,712,332	\$ 156,988,251	\$ 161,138,415	\$ 166,198,709	\$ 171,336,203			
Funded Based on Target Formula (based on prior	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	141,758,663	144,104,492	152,838,246	152,838,246	152,838,246	152,838,246	152,838,246	152,838,246	152,838,246
Remaining Need after Gap (informational only)	5,343,661	-	-	-	-	-	-	-	-
Current Year Gap Funding	4,402,210	9,607,840	-	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$ 146,160,873	\$ 153,712,332	\$ 156,988,251	\$ 161,138,415	\$ 166,198,709	\$ 171,336,203	\$ 171,336,203	\$ 171,336,203	\$ 171,336,203
Components of LCFF By Object Code									
8011 - State Aid	\$ 110,927,080	\$ 118,763,612	\$ 122,152,175	\$ 126,302,339	\$ 131,362,633	\$ 136,500,127	2022-23	2022-23	2022-23
8011 - Fair Share	-	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	17,452,700	17,452,700	17,452,700
Local Revenue Sources:									
8021 to 8089 - Property Taxes	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	-	-	-
Property Taxes net of in-lieu	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376
TOTAL FUNDING	\$ 146,160,873	\$ 153,712,332	\$ 156,988,251	\$ 161,138,415	\$ 166,198,709	\$ 171,336,203	\$ 171,336,203	\$ 171,336,203	\$ 171,336,203
Basic Aid Status									
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Total Phase-In Entitlement	\$ 146,160,873	\$ 153,712,332	\$ 156,988,251	\$ 161,138,415	\$ 166,198,709	\$ 171,336,203	\$ 166,198,709	\$ 171,336,203	\$ 171,336,203
8012 - EPA Receipts (for budget & cashflow)	\$ 17,982,828	\$ 17,565,344	\$ 17,452,700	\$ 17,452,700	\$ 17,452,700	\$ 17,452,700	\$ 17,452,700	\$ 17,452,700	\$ 17,452,700

LCFF Calculator Universal Assumptions					5/14/2018
Modesto City Elementary (71167) - 18/19					
Summary of Student Population					
	2017-18	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	13,370.00	13,283.35	13,283.35	13,283.35	13,283.35
COE Unduplicated Pupil Count	39.00	39.00	39.00	39.00	39.00
Total Unduplicated pupil Count	13,409.00	13,322.35	13,322.35	13,322.35	13,322.35
Rolling %, Supplemental Grant	87.6200%	87.9200%	88.4000%	88.4000%	88.4000%
Rolling %, Concentration Grant	87.6200%	87.9200%	88.4000%	88.4000%	88.4000%
FUNDED ADA					
Adjusted Base Grant ADA					
Grades TK-3	6,438.48	6,214.63	6,131.86	6,131.86	6,131.86
Grades 4-6	5,179.83	5,097.18	5,014.41	5,014.41	5,014.41
Grades 7-8	3,071.65	3,143.55	3,216.39	3,216.39	3,216.39
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	14,689.96	14,455.36	14,362.66	14,362.66	14,362.66
Necessary Small School ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	14689.96	14455.36	14362.66	14362.66	14362.66
ACTUAL ADA (Current Year Only)					
Grades TK-3	6,214.63	6,131.86	6,131.86	6,131.86	6,131.86
Grades 4-6	5,097.18	5,014.41	5,014.41	5,014.41	5,014.41
Grades 7-8	3,143.55	3,216.39	3,216.39	3,216.39	3,216.39
Grades 9-12	-	-	-	-	-
Total Actual ADA	14,455.36	14,362.66	14,362.66	14,362.66	14,362.66
Funded Difference (Funded ADA less Actual ADA)	234.60	92.70	-	-	-
LCAP Percentage to Increase or Improve Services					
	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen \$	34,797,527	\$ 38,643,386	\$ 39,765,319	\$ 40,827,104	\$ 42,121,738
Current year Percentage to Increase or Improve S	31.69%	34.04%	34.38%	34.38%	34.38%

Modesto City Elementary (71167) - 18/19 Budget Adop							5/14/18
EDUCATION PROTECTION ACCOUNT							
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
A-1 Total ADA for EPA Minimum	14,689.96	14,455.36	14,362.66	14,362.66	14,362.66	14,362.66	
A-2 Minimum Funding per ADA	200	200	200	200	200	200	
A-3 EPA Minimum Funding (A-1 * A-2)	2,937,992	2,891,072	2,872,532	2,872,532	2,872,532	2,872,532	
EPA PROPORTIONATE SHARE CAP							
Adjusted Total Revenue Limit	74,376,736	73,188,933	72,719,584	72,719,584	72,719,584	72,719,584	
Current Year Adjusted NSS Allowance	-	-	-	-	-	-	
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	74,376,736	73,188,933	72,719,584	72,719,584	72,719,584	72,719,584	
B-2 Local Revenue/In-lieu of Property Taxes	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	56,993,360	55,805,557	55,336,208	55,336,208	55,336,208	55,336,208	
EPA PROPORTIONATE SHARE							
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	74,376,736	73,188,933	72,719,584	72,719,584	72,719,584	72,719,584	
C-2 Statewide EPA Proportionate Share Ratio	24.000000000%	24.000000000%	24.000000000%	24.000000000%	24.000000000%	24.000000000%	
C-3 EPA Proportionate Share (C-1 * C-2)	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	
EPA ENTITLEMENT							
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	
D-2 Miscellaneous Adjustments**	-	-	-	-	-	-	
D-3 Adjusted EPA Entitlement (D-1 + D-2)	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	
D-4 Prior Year Annual Adjustment	132,411	-	-	-	-	-	
D-5 P2 Entitlement Net of PY Adjustment	17,982,828	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	
C-2 Statewide EPA Proportionate Share Ratio (Annual)	24.000000000%						
Adjusted EPA Allocation (used to calculate LCFF Revenue)	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700	

Modesto City Elementary (71167) - 18/19 Budget Adop						5/14/18
EDUCATION PROTECTION ACCOUNT						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid						
Phase-In Entitlement	146,160,873	153,712,332	156,988,251	161,138,415	166,198,709	171,336,203
Less Property Taxes/In-Lieu	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376
Gross State Aid	128,777,497	136,328,956	139,604,875	143,755,039	148,815,333	153,952,827
Less EPA Allocation	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700
Net State Aid	110,927,080	118,763,612	122,152,175	126,302,339	131,362,633	136,500,127
Minimum State Aid						
Adjusted Total Revenue Limit	74,376,736	73,188,933	72,719,584	72,719,584	72,719,584	72,719,584
2012-13 Deficit Nss Allowance	-	-	-	-	-	-
Less Property Taxes/In-Lieu	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376	17,383,376
Less EPA Allocation	17,850,417	17,565,344	17,452,700	17,452,700	17,452,700	17,452,700
Revenue Limit Minimum State Aid	39,142,943	38,240,213	37,883,508	37,883,508	37,883,508	37,883,508
Categorical Minimum State Aid	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660
Minimum State Aid Guarantee	56,543,603	55,640,873	55,284,168	55,284,168	55,284,168	55,284,168
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-
LCFF State Aid	110,927,080	118,763,612	122,152,175	126,302,339	131,362,633	136,500,127
EPA in Excess to LCFF Funding	-	-	-	-	-	-

LCFF Calculator Universal Assumptions									
Modesto City High (71175) - 18/19 Budget									
5/14/2018									
Summary of Funding									
Target Components:									
Base Grant	126,186,612	130,216,535	133,568,816	137,138,778	141,826,167	146,455,508			
Grade Span Adjustment	3,287,920	3,381,305	3,468,378	3,569,962	3,686,058	3,802,154			
Supplemental Grant	16,849,816	17,658,962	18,379,428	18,871,856	19,516,100	20,152,558			
Concentration Grant	6,519,043	7,408,000	8,263,343	8,484,737	8,774,387	9,060,537			
Add-ons	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998			
Total Target	154,019,389	159,840,800	164,855,963	169,241,331	174,978,710	180,646,755			
Transition Components:									
Target	\$ 154,019,389	\$ 159,840,800	\$ 164,855,963	\$ 169,241,331	\$ 174,978,710	\$ 180,646,755	TRUE	TRUE	TRUE
Funded Based on Target Formula (based on prior									
Floor	143,835,029	148,699,605	159,840,788	159,840,788	159,840,788	159,840,788			
Remaining Need after Gap (informational only)									
Current Year Gap Funding	5,584,085	-	-	-	-	-			
Miscellaneous Adjustments	4,600,275	11,141,195	-	-	-	-			
Economic Recovery Target	-	-	-	-	-	-			
Additional State Aid	-	-	-	-	-	-			
Total LCFF Entitlement	\$ 148,435,304	\$ 159,840,800	\$ 164,855,963	\$ 169,241,331	\$ 174,978,710	\$ 180,646,755			
Components of LCFF By Object Code									
8011 - State Aid	\$ 91,428,893	\$ 103,936,827	\$ 108,951,990	\$ 113,337,358	\$ 119,074,737	\$ 124,742,782			
8011 - Fair Share	-	-	-	-	-	-			
8311 & 8590 - Categoricals	-	-	-	-	-	-			
EPA (for LCFF Calculation purposes)									
Local Revenue Sources:									
8021 to 8089 - Property Taxes	38,234,544	38,234,544	38,234,544	38,234,544	38,234,544	38,234,544			
8096 - In-Lieu of Property Taxes	(2,390,984)	(3,534,055)	(3,534,055)	(3,534,055)	(3,534,055)	(3,534,055)			
Property Taxes net of in-lieu	35,843,560	34,700,489	34,700,489	34,700,489	34,700,489	34,700,489			
TOTAL FUNDING	\$ 148,435,304	\$ 159,840,800	\$ 164,855,963	\$ 169,241,331	\$ 174,978,710	\$ 180,646,755			
Basic Aid Status									
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Total Phase-In Entitlement	\$ 148,435,304	\$ 159,840,800	\$ 164,855,963	\$ 169,241,331	\$ 174,978,710	\$ 180,646,755			
8012 - EPA Receipts (for budget & cashflow)	\$ 21,332,450	\$ 21,203,484	\$ 21,203,484	\$ 21,203,484	\$ 21,203,484	\$ 21,203,484			

LCFF Calculator Universal Assumptions						5/14/2018
Modesto City High (71175) - 18/19 Budget						
Summary of Student Population						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	10,100.00	10,149.39	10,149.39	10,149.39	10,149.39	10,149.39
COE Unduplicated Pupil Count	211.00	211.00	211.00	211.00	211.00	211.00
Total Unduplicated pupil Count	10,311.00	10,360.39	10,360.39	10,360.39	10,360.39	10,360.39
Rolling %, Supplemental Grant	65.0700%	66.0900%	67.0600%	67.0600%	67.0600%	67.0600%
Rolling %, Concentration Grant	65.0700%	66.0900%	67.0600%	67.0600%	67.0600%	67.0600%
FUNDED ADA						
Adjusted Base Grant ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,484.23	14,512.04	14,512.04	14,512.04	14,512.04	14,512.04
Total Adjusted Base Grant ADA	14,484.23	14,512.04	14,512.04	14,512.04	14,512.04	14,512.04
Necessary Small School ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	14484.23	14512.04	14512.04	14512.04	14512.04	14512.04
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,442.04	14,512.04	14,512.04	14,512.04	14,512.04	14,512.04
Total Actual ADA	14,442.04	14,512.04	14,512.04	14,512.04	14,512.04	14,512.04
Funded Difference (Funded ADA less Actual ADA)	42.19	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	20,909,847	\$ 25,066,962	\$ 26,642,771	\$ 27,356,593	\$ 28,290,487	\$ 29,213,095
Current year Percentage to Increase or Improve S	16.55%	18.76%	19.44%	19.44%	19.44%	19.44%

Modesto City High (71175) - 18/19 Budget Adoption						5/14/18
EDUCATION PROTECTION ACCOUNT						
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
A-1 Total ADA for EPA Minimum	14,484.23	14,512.04	14,512.04	14,512.04	14,512.04	14,512.04
A-2 Minimum Funding per ADA	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	2,896,846	2,902,408	2,902,408	2,902,408	2,902,408	2,902,408
EPA PROPORTIONATE SHARE CAP						
Adjusted Total Revenue Limit	88,178,544	88,347,849	88,347,849	88,347,849	88,347,849	88,347,849
Current Year Adjusted NSS Allowance	-	-	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	88,178,544	88,347,849	88,347,849	88,347,849	88,347,849	88,347,849
B-2 Local Revenue/In-lieu of Property Taxes	35,843,560	34,700,489	34,700,489	34,700,489	34,700,489	34,700,489
B-3 EPA Proportionate Share Cap (B-1 - B-2; if less than 0, B-3 = 0)	52,334,984	53,647,360	53,647,360	53,647,360	53,647,360	53,647,360
EPA PROPORTIONATE SHARE						
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	88,178,544	88,347,849	88,347,849	88,347,849	88,347,849	88,347,849
C-2 Statewide EPA Proportionate Share Ratio	24.000000000%	24.000000000%	24.000000000%	24.000000000%	24.000000000%	24.000000000%
C-3 EPA Proportionate Share (C-1 * C-2)	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
EPA ENTITLEMENT						
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
D-2 Miscellaneous Adjustments**	-	-	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
D-4 Prior Year Annual Adjustment	169,599	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	21,332,450	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
C-2 Statewide EPA Proportionate Share Ratio (Annual)	24.000000000%					
Adjusted EPA Allocation (used to calculate LCFF Revenue)	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484

Modesto City High (71175) - 18/19 Budget Adoption						5/14/18
EDUCATION PROTECTION ACCOUNT						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Calculation of Net State Aid before Minimum State Aid						
Phase-In Entitlement	148,435,304	159,840,800	164,855,963	169,241,331	174,978,710	180,646,755
Less Property Taxes/In-Lieu	35,843,560	34,700,489	34,700,489	34,700,489	34,700,489	34,700,489
Gross State Aid	112,591,744	125,140,311	130,155,474	134,540,842	140,278,221	145,946,266
Less EPA Allocation	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
Net State Aid	91,428,893	103,936,827	108,951,990	113,337,358	119,074,737	124,742,782
Minimum State Aid						
Adjusted Total Revenue Limit	88,178,689	88,347,993	88,347,993	88,347,993	88,347,993	88,347,993
2012-13 Deficit Nss Allowance	-	-	-	-	-	-
Less Property Taxes/In-Lieu	35,843,560	34,700,489	34,700,489	34,700,489	34,700,489	34,700,489
Less EPA Allocation	21,162,851	21,203,484	21,203,484	21,203,484	21,203,484	21,203,484
Revenue Limit Minimum State Aid	31,172,278	32,444,020	32,444,020	32,444,020	32,444,020	32,444,020
Categorical Minimum State Aid	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150
Minimum State Aid Guarantee	41,984,428	43,256,170	43,256,170	43,256,170	43,256,170	43,256,170
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-	-	-	-
LCFF State Aid	91,428,893	103,936,827	108,951,990	113,337,358	119,074,737	124,742,782
EPA in Excess to LCFF Funding	-	-	-	-	-	-