



2018-19 BUDGET

2017-18 ESTIMATED ACTUALS

State SACS and District Schedules for
Proposed Annual Budget Adoption
June 26, 2018

Attachment I

2018-19 BUDGET ADOPTION

2017-18 ESTIMATED ACTUALS

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	146,227,658.24	835,849.00	147,063,507.24	155,996,628.24	835,849.00	156,832,477.24	6.6%
2) Federal Revenue		8100-8299	412,216.19	12,607,670.27	13,019,886.46	412,216.19	13,403,997.52	13,816,213.71	6.1%
3) Other State Revenue		8300-8599	5,300,718.28	10,382,607.61	15,683,325.89	2,893,993.72	9,345,233.90	12,239,227.62	-22.0%
4) Other Local Revenue		8600-8799	4,898,881.70	12,884,440.93	17,783,322.63	4,178,600.55	11,391,407.27	15,570,007.82	-12.4%
5) TOTAL, REVENUES			156,839,474.41	36,710,567.81	193,550,042.22	163,481,438.70	34,976,487.69	198,457,926.39	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,752,952.19	18,375,269.05	82,128,221.24	64,232,621.05	19,603,960.32	83,836,581.37	2.1%
2) Classified Salaries		2000-2999	18,660,409.49	13,754,117.15	32,414,526.64	19,074,369.87	14,070,764.65	33,145,134.52	2.3%
3) Employee Benefits		3000-3999	29,644,424.14	17,014,750.34	46,659,174.48	32,004,972.92	17,212,002.69	49,216,975.61	5.5%
4) Books and Supplies		4000-4999	12,709,878.08	4,652,524.71	17,362,402.79	5,220,476.07	2,282,547.64	7,503,023.71	-56.8%
5) Services and Other Operating Expenditures		5000-5999	12,371,507.05	14,741,609.34	27,113,116.39	10,402,568.78	8,300,592.65	18,703,161.43	-31.0%
6) Capital Outlay		6000-6999	1,319,341.37	4,401,857.46	5,721,198.83	156,911.00	2,215,695.00	2,372,606.00	-58.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	192,598.71	957,409.58	1,150,008.29	0.00	480,000.00	480,000.00	-58.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,488,065.20)	869,378.97	(618,686.23)	(1,635,555.35)	986,016.30	(649,539.05)	5.0%
9) TOTAL, EXPENDITURES			137,163,045.83	74,766,916.60	211,929,962.43	129,456,364.34	65,151,579.25	194,607,943.59	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			19,676,428.58	(38,056,348.79)	(18,379,920.21)	34,025,074.36	(30,175,091.56)	3,849,982.80	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	18,000.00	0.00	18,000.00	-94.0%
b) Transfers Out		7600-7629	1,455,282.69	0.00	1,455,282.69	1,530,934.00	0.00	1,530,934.00	5.2%
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	(30,784,941.75)	30,784,941.75	0.00	(30,175,091.56)	30,175,091.56	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,940,224.44)	30,784,941.75	(1,155,282.69)	(31,688,025.56)	30,175,091.56	(1,512,934.00)	31.0%

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)			(12,263,795.86)	(7,271,407.04)	(19,535,202.90)	2,337,048.80	0.00	2,337,048.80	-112.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
2) Ending Balance, June 30 (E + F1e)			20,576,633.92	0.00	20,576,633.92	22,913,682.72	0.00	22,913,682.72	11.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	254,405.45	0.00	254,405.45	254,405.45	0.00	254,405.45	0.0%
Prepaid Items		9713	461,352.00	0.00	461,352.00	230,676.00	0.00	230,676.00	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,401,557.35	0.00	6,401,557.35	5,884,166.33	0.00	5,884,166.33	-8.1%
Unassigned/Unappropriated Amount		9790	13,309,319.12	0.00	13,309,319.12	16,394,434.94	0.00	16,394,434.94	23.2%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment		8011	94,589,788.00	0.00	94,589,788.00	104,647,727.00	0.00	104,647,727.00	10.6%
State Aid - Current Year		8012	19,636,709.00	0.00	19,636,709.00	19,347,740.00	0.00	19,347,740.00	-1.5%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions									
Homeowners' Exemptions		8021	218,868.00	0.00	218,868.00	218,868.00	0.00	218,868.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,150,723.00	0.00	31,150,723.00	31,150,723.00	0.00	31,150,723.00	0.0%
Unsecured Roll Taxes		8042	954,446.00	0.00	954,446.00	954,446.00	0.00	954,446.00	0.0%
Prior Years' Taxes		8043	(6,332.00)	0.00	(6,332.00)	(6,332.00)	0.00	(6,332.00)	0.0%
Supplemental Taxes		8044	2,129,495.00	0.00	2,129,495.00	2,129,495.00	0.00	2,129,495.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(277,833.00)	0.00	(277,833.00)	(277,833.00)	0.00	(277,833.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,232,048.00	0.00	2,232,048.00	2,232,048.00	0.00	2,232,048.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			150,627,912.00	0.00	150,627,912.00	160,396,882.00	0.00	160,396,882.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,400,253.76)	0.00	(4,400,253.76)	(4,400,253.76)	0.00	(4,400,253.76)	0.0%
Property Taxes Transfers		8097	0.00	835,849.00	835,849.00	0.00	835,849.00	835,849.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			146,227,658.24	835,849.00	147,063,507.24	155,996,628.24	835,849.00	156,832,477.24	6.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,458,748.00	2,458,748.00	0.00	3,422,943.00	3,422,943.00	39.2%
Special Education Discretionary Grants		8182	0.00	926,599.07	926,599.07	0.00	357,271.00	357,271.00	-61.4%
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	8,273.19	0.00	8,273.19	8,273.19	0.00	8,273.19	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		6,676,737.52	6,676,737.52		7,817,551.52	7,817,551.52	17.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,314,522.79	1,314,522.79		699,402.00	699,402.00	-46.8%
Title III, Part A, Immigrant Education Program	4201	8290		9,378.00	9,378.00		155,887.00	155,887.00	1562.3%

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Title III, Part A, English Learner Program	4203	8290		821,684.89	821,684.89		550,943.00	550,943.00	-32.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	403,943.00	400,000.00	803,943.00	403,943.00	400,000.00	803,943.00	0.0%
TOTAL, FEDERAL REVENUE			412,216.19	12,607,670.27	13,019,886.46	412,216.19	13,403,997.52	13,816,213.71	6.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	838,193.00	838,193.00	0.00	824,085.00	824,085.00	-1.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,780,399.00	0.00	2,780,399.00	495,213.72	0.00	495,213.72	-82.2%
Lottery - Unrestricted and Instructional Materials		8560	2,520,319.28	892,072.29	3,412,391.57	2,398,780.00	796,761.00	3,195,541.00	-6.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		104,256.80	104,256.80		70,908.40	70,908.40	-32.0%
California Clean Energy Jobs Act	6230	8590		942,759.00	942,759.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		55,238.52	55,238.52		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	0.00	7,550,088.00	7,550,088.00	0.00	7,653,479.50	7,653,479.50	1.4%
TOTAL, OTHER STATE REVENUE			5,300,718.28	10,382,607.61	15,683,325.89	2,893,993.72	9,345,233.90	12,239,227.62	-22.0%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	133,920.78	0.00	133,920.78	133,920.78	0.00	133,920.78	0.0%
Interest		8660	350,545.00	0.02	350,545.02	350,554.00	0.00	350,554.00	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	88,141.07	0.00	88,141.07	88,142.00	0.00	88,142.00	0.0%
Interagency Services		8677	232,451.33	3,063,248.65	3,295,699.98	232,451.33	3,063,615.27	3,296,066.60	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,068,823.52	2,395,350.26	6,464,173.78	3,348,532.44	380,775.00	3,729,307.44	-42.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,425,842.00	7,425,842.00		7,947,017.00	7,947,017.00	7.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,898,881.70	12,884,440.93	17,783,322.63	4,178,600.55	11,391,407.27	15,570,007.82	-12.4%
TOTAL, REVENUES			156,839,474.41	36,710,567.81	193,550,042.22	163,481,438.70	34,976,487.69	198,457,926.39	2.5%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,266,139.18	15,416,450.60	69,682,589.78	54,285,204.00	16,657,134.87	70,942,338.87	1.8%
Certificated Pupil Support Salaries		1200	3,233,557.00	580,277.53	3,813,834.53	3,351,250.00	621,252.00	3,972,502.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,718,717.83	1,429,876.77	7,148,594.60	6,089,336.05	1,384,026.45	7,473,362.50	4.5%
Other Certificated Salaries		1900	534,538.18	948,664.15	1,483,202.33	506,831.00	941,547.00	1,448,378.00	-2.3%
TOTAL, CERTIFICATED SALARIES			63,752,952.19	18,375,269.05	82,128,221.24	64,232,621.05	19,603,960.32	83,836,581.37	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,297,183.90	9,905,075.63	11,202,259.53	1,311,610.97	10,051,903.77	11,363,514.74	1.4%
Classified Support Salaries		2200	7,860,524.49	2,040,716.48	9,901,240.97	8,162,189.18	2,259,444.00	10,421,633.18	5.3%
Classified Supervisors' and Administrators' Salaries		2300	2,446,468.00	303,092.53	2,749,560.53	2,433,361.24	281,209.88	2,714,571.12	-1.3%
Clerical, Technical and Office Salaries		2400	6,094,010.19	956,477.81	7,050,488.00	6,238,511.73	911,348.50	7,149,860.23	1.4%
Other Classified Salaries		2900	962,222.91	548,754.70	1,510,977.61	928,696.75	566,858.50	1,495,555.25	-1.0%
TOTAL, CLASSIFIED SALARIES			18,660,409.49	13,754,117.15	32,414,526.64	19,074,369.87	14,070,764.65	33,145,134.52	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,177,376.36	8,262,887.43	17,440,263.79	10,609,016.62	8,766,959.89	19,375,976.51	11.1%
PERS		3201-3202	2,558,956.29	2,048,370.32	4,607,326.61	3,118,029.84	2,456,163.77	5,574,193.61	21.0%
OASDI/Medicare/Alternative		3301-3302	2,395,060.42	1,632,642.35	4,027,702.77	2,444,355.50	1,275,984.65	3,720,340.15	-7.6%
Health and Welfare Benefits		3401-3402	10,068,765.74	3,606,509.95	13,675,275.69	10,368,037.10	3,215,597.11	13,583,634.21	-0.7%
Unemployment Insurance		3501-3502	49,086.95	37,050.11	86,137.06	45,365.05	17,476.34	62,841.39	-27.0%
Workers' Compensation		3601-3602	3,201,461.20	933,920.76	4,135,381.96	3,148,313.32	996,305.93	4,144,619.25	0.2%
OPEB, Allocated		3701-3702	2,032,815.59	259,694.42	2,292,510.01	2,097,890.00	236,908.00	2,334,798.00	1.8%
OPEB, Active Employees		3751-3752	81,406.59	197,863.00	279,269.59	100,063.00	219,925.00	319,988.00	14.6%
Other Employee Benefits		3901-3902	79,495.00	35,812.00	115,307.00	73,902.49	26,682.00	100,584.49	-12.8%
TOTAL, EMPLOYEE BENEFITS			29,644,424.14	17,014,750.34	46,659,174.48	32,004,972.92	17,212,002.69	49,216,975.61	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	740,521.00	0.00	740,521.00	566,521.00	0.00	566,521.00	-23.5%
Books and Other Reference Materials		4200	684,523.73	61,885.00	746,408.73	282,756.61	40,466.00	323,222.61	-56.7%
Materials and Supplies		4300	5,381,681.29	4,307,625.74	9,689,307.03	3,561,241.46	2,058,703.62	5,619,945.08	-42.0%
Noncapitalized Equipment		4400	5,903,152.06	283,013.97	6,186,166.03	809,957.00	183,378.02	993,335.02	-83.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,709,878.08	4,652,524.71	17,362,402.79	5,220,476.07	2,282,547.64	7,503,023.71	-56.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	414,252.81	460,219.61	874,472.22	323,429.00	226,293.00	549,722.00	-37.1%
Dues and Memberships		5300	59,993.00	145.00	60,138.00	44,943.00	80.00	45,023.00	-25.1%
Insurance		5400 - 5450	735,933.00	0.00	735,933.00	823,787.00	0.00	823,787.00	11.9%
Operations and Housekeeping Services		5500	3,767,212.89	0.00	3,767,212.69	3,254,461.00	0.00	3,254,461.00	-13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,064,484.15	599,617.00	1,664,101.15	987,686.00	674,290.00	1,661,976.00	-0.1%
Transfers of Direct Costs		5710	(391,269.25)	391,269.25	0.00	(273,452.80)	273,452.80	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,267.96)	(20,700.00)	(28,967.96)	(8,698.96)	(20,700.00)	(29,398.96)	1.5%
Professional/Consulting Services and Operating Expenditures		5800	5,742,699.01	13,295,597.65	19,038,296.66	4,267,872.54	7,132,308.85	11,400,181.39	-40.1%
Communications		5900	986,469.80	15,460.83	1,001,930.63	982,542.00	14,868.00	997,410.00	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,371,507.05	14,741,609.34	27,113,116.39	10,402,568.78	8,300,592.65	18,703,161.43	-31.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,513.01	1,239,651.08	1,340,164.09	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	3,061,302.03	3,061,302.03	0.00	2,195,195.00	2,195,195.00	-28.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,218,828.36	100,904.35	1,319,732.71	156,911.00	20,500.00	177,411.00	-86.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,319,341.37	4,401,857.46	5,721,198.83	156,911.00	2,215,695.00	2,372,606.00	-58.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	448,836.58	448,836.58	0.00	425,000.00	425,000.00	-5.3%
Payments to County Offices		7142	0.00	508,573.00	508,573.00	0.00	55,000.00	55,000.00	-89.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,191.41	0.00	1,191.41	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	191,407.30	0.00	191,407.30	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,598.71	957,409.58	1,150,008.29	0.00	480,000.00	480,000.00	-58.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(869,378.97)	869,378.97	0.00	(986,016.30)	986,016.30	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(618,686.23)	0.00	(618,686.23)	(649,539.05)	0.00	(649,539.05)	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,488,065.20)	869,378.97	(618,686.23)	(1,635,555.35)	986,016.30	(649,539.05)	5.0%
TOTAL, EXPENDITURES			137,163,045.83	74,766,916.60	211,929,962.43	129,456,364.34	65,151,579.25	194,607,943.59	-8.2%

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)	
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	300,000.00	0.00	300,000.00	18,000.00	0.00	18,000.00	-94.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	300,000.00	18,000.00	0.00	18,000.00	-94.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,455,282.69	0.00	1,455,282.69	1,530,934.00	0.00	1,530,934.00	5.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,455,282.69	0.00	1,455,282.69	1,530,934.00	0.00	1,530,934.00	5.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,784,941.75)	30,784,941.75	0.00	(30,175,091.56)	30,175,091.56	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			(30,784,941.75)	30,784,941.75	0.00	(30,175,091.56)	30,175,091.56	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,940,224.44)	30,784,941.75	(1,155,282.69)	(31,688,025.56)	30,175,091.56	(1,512,934.00)	31.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	146,227,658.24	835,849.00	147,063,507.24	155,996,628.24	835,849.00	156,832,477.24	6.6%
2) Federal Revenue		8100-8299	412,216.19	12,607,670.27	13,019,886.46	412,216.19	13,403,997.52	13,816,213.71	6.1%
3) Other State Revenue		8300-8599	5,300,718.28	10,382,607.61	15,683,325.89	2,893,993.72	9,345,233.90	12,239,227.62	-22.0%
4) Other Local Revenue		8600-8799	4,898,881.70	12,884,440.93	17,783,322.63	4,178,600.55	11,391,407.27	15,570,007.82	-12.4%
5) TOTAL, REVENUES			156,839,474.41	36,710,567.81	193,550,042.22	163,481,438.70	34,976,487.69	198,457,926.39	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		81,681,873.66	52,140,446.53	133,822,320.19	79,728,832.25	45,259,312.94	124,988,145.19	-6.6%
2) Instruction - Related Services	2000-2999		14,439,995.28	6,377,176.43	20,817,171.71	14,395,628.42	5,790,759.17	20,186,387.59	-3.0%
3) Pupil Services	3000-3999		10,007,140.51	6,704,513.53	16,711,654.04	10,550,684.87	6,739,502.21	17,290,187.08	3.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		188,308.00	0.00	188,308.00	193,342.00	0.00	193,342.00	2.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,525,901.61	904,686.97	21,430,588.58	15,098,208.63	1,020,324.30	16,118,532.93	-24.8%
8) Plant Services	8000-8999		10,127,228.06	7,682,683.56	17,809,911.62	9,489,668.17	5,861,680.63	15,351,348.80	-13.8%
9) Other Outgo	9000-9999	Except 7600-7699	192,598.71	957,409.58	1,150,008.29	0.00	480,000.00	480,000.00	-58.3%
10) TOTAL, EXPENDITURES			137,163,045.83	74,766,916.60	211,929,962.43	129,456,364.34	65,151,579.25	194,607,943.59	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			19,676,428.58	(38,056,348.79)	(18,379,920.21)	34,025,074.36	(30,175,091.56)	3,849,982.80	-120.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	18,000.00	0.00	18,000.00	-94.0%
b) Transfers Out		7600-7629	1,455,282.69	0.00	1,455,282.69	1,530,934.00	0.00	1,530,934.00	5.2%
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	(30,784,941.75)	30,784,941.75	0.00	(30,175,091.56)	30,175,091.56	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,940,224.44)	30,784,941.75	(1,155,282.69)	(31,688,025.56)	30,175,091.56	(1,512,934.00)	31.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,263,795.86)	(7,271,407.04)	(19,535,202.90)	2,337,048.80	0.00	2,337,048.80	-112.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,840,429.78	7,271,407.04	40,111,836.82	20,576,633.92	0.00	20,576,633.92	-48.7%
2) Ending Balance, June 30 (E + F1e)			20,576,633.92	0.00	20,576,633.92	22,913,682.72	0.00	22,913,682.72	11.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	254,405.45	0.00	254,405.45	254,405.45	0.00	254,405.45	0.0%
Prepaid Items		9713	461,352.00	0.00	461,352.00	230,676.00	0.00	230,676.00	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,401,557.35	0.00	6,401,557.35	5,884,166.33	0.00	5,884,166.33	-8.1%
Unassigned/Unappropriated Amount		9790	13,309,319.12	0.00	13,309,319.12	16,394,434.94	0.00	16,394,434.94	23.2%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,887.61	15,887.61	15,887.61	15,887.61	15,887.61	15,887.61
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)	15,887.61	15,887.61	15,887.61	15,887.61	15,887.61	15,887.61
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.98	4.98	4.98	4.98	4.98	4.98
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.02	0.02	0.02	0.02	0.02	0.02
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)	5.00	5.00	5.00	5.00	5.00	5.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,892.61	15,892.61	15,892.61	15,892.61	15,892.61	15,892.61
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF											
		JUNE	July	August	September	October	November	December	January	February			
A. BEGINNING CASH		33,343,993.00	26,834,387.93	8,532,799.94	7,432,604.19	6,414,801.26	3,339,418.28	15,120,926.33	18,769,988.50				
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment	8010-8019	5,232,386.35	5,232,386.35	14,255,230.43	9,418,295.43	9,418,295.43	14,255,230.43	9,418,295.43	9,418,295.43	9,418,295.43	9,418,295.43	9,418,295.43	9,418,295.43
Property Taxes	8020-8079	208,173.23	521,613.61	193,917.85	433,381.23	926,927.14	11,469,541.76	6,860,198.33	6,860,198.33	6,860,198.33	6,860,198.33	6,860,198.33	6,860,198.33
Miscellaneous Funds	8080-8099	0.00	(247,831.23)	(495,662.47)	(330,441.65)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)
Federal Revenue	8100-8299	0.00	683,016.34	1,912,445.74	0.00	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40
Other State Revenue	8300-8599	100,083.52	72,176.46	52,569.29	244,698.90	1,223,922.76	862,499.73	2,623,398.10	2,447,845.52	2,447,845.52	2,447,845.52	2,447,845.52	2,447,845.52
Other Local Revenue	8600-8799	393,135.83	411,906.48	1,138,147.41	2,895,433.16	1,549,500.78	1,555,821.22	765,023.35	814,818.81	765,023.35	814,818.81	765,023.35	814,818.81
Interfund Transfers In	8910-8929	0.00	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,933,778.93	6,673,268.01	17,074,648.25	12,661,367.07	14,034,854.02	29,058,301.05	20,583,123.12	14,242,483.01	20,583,123.12	14,242,483.01	20,583,123.12	14,242,483.01
C. DISBURSEMENTS													
Certificated Salaries	1000-1999	1,651,581.00	8,203,744.00	7,545,292.00	7,349,961.00	7,419,537.00	7,306,863.00	7,419,537.00	7,419,537.00	7,419,537.00	7,419,537.00	7,419,537.00	7,419,537.00
Classified Salaries	2000-2999	1,536,583.00	3,109,014.00	2,817,299.00	2,785,440.00	2,850,482.00	2,883,627.00	2,784,191.00	2,817,336.00	2,850,482.00	2,817,336.00	2,784,191.00	2,817,336.00
Employee Benefits	3000-3999	2,460,849.00	4,675,613.00	4,035,792.00	4,035,792.00	4,035,792.00	4,281,877.00	4,281,877.00	4,281,877.00	4,281,877.00	4,281,877.00	4,281,877.00	4,281,877.00
Books and Supplies	4000-4999	35,586.00	264,594.00	273,324.00	123,083.00	750,302.00	750,302.00	750,302.00	750,302.00	750,302.00	750,302.00	750,302.00	750,302.00
Services	5000-5999	434,528.00	1,742,026.00	752,629.00	758,482.00	1,864,316.00	1,864,316.00	1,864,316.00	1,677,885.00	1,864,316.00	1,677,885.00	1,864,316.00	1,677,885.00
Capital Outlay	6000-6599	0.00	272,154.00	229,500.00	0.00	189,808.00	189,808.00	189,808.00	189,808.00	189,808.00	189,808.00	189,808.00	189,808.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	1,530,934.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		6,119,127.00	18,267,145.00	17,184,710.00	15,052,758.00	17,110,237.00	17,276,793.00	16,934,060.95	17,262,500.00	17,110,237.00	16,934,060.95	17,262,500.00	17,262,500.00
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not In Treasury	9110-9199												
Accounts Receivable	9200-9299	5,494,352.00	2,747,176.00	1,373,588.00	1,373,588.00								
Due From Other Funds	9310												
Stores	9320												
Prepaid Expenditures	9330												
Other Current Assets	9340												
Deferred Outflows of Resources	9490												
SUBTOTAL		0.00	5,494,352.00	2,747,176.00	1,373,588.00	1,373,588.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows													
Accounts Payable	9500-9599	11,818,609.00	9,454,887.00	2,363,722.00									
Due To Other Funds	9610												
Current Loans	9640												
Unearned Revenues	9650												
Deferred Inflows of Resources	9690												
SUBTOTAL		0.00	11,818,609.00	9,454,887.00	2,363,722.00	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	(6,324,257.00)	(6,707,711.00)	1,373,588.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(6,509,605.07)	(18,301,587.99)	(1,100,195.75)	(1,017,802.93)	(3,075,382.98)	11,781,508.05	3,649,062.17	(3,020,016.99)	11,781,508.05	3,649,062.17	(3,020,016.99)	15,749,971.51
F. ENDING CASH (A + E)		26,834,387.93	8,532,799.94	7,432,604.19	6,414,801.26	3,339,418.28	15,120,926.33	18,769,988.50	15,120,926.33	18,769,988.50	15,120,926.33	18,769,988.50	15,120,926.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

July 1 Budget
2018-19 Budget
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE								
A. BEGINNING CASH	15,749,971.51	15,971,160.92	19,659,664.06	18,610,391.75				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	14,255,230.43	9,418,295.43	9,418,295.43	14,255,230.43			123,995,467.00	123,995,467.00
Property Taxes	1,303,589.16	8,341,098.03	4,468,471.68	1,030,187.64			36,401,415.00	36,401,415.00
Miscellaneous Funds	(200,617.14)	(345,655.47)	(345,655.42)	(345,655.42)			(3,564,404.76)	(3,564,404.76)
Federal Revenue	40,980.98	1,734,861.49	1,229,429.40	1,729,000.00	1,568,762.16		13,816,213.71	13,816,213.71
Other State Revenue	504,886.79	414,853.32	979,138.21	53,585.82	2,659,569.20		12,239,227.62	12,239,227.62
Other Local Revenue	1,483,784.19	1,151,206.34	774,750.39	774,750.39	1,861,729.47		15,570,007.82	15,570,007.82
Interfund Transfers In	0.00	0.00	0.00	0.00			18,000.00	18,000.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	17,387,854.41	20,714,659.14	16,524,429.89	17,497,098.86	6,090,060.83	0.00	198,475,926.39	198,475,926.39
C. DISBURSEMENTS								
Certificated Salaries	7,419,537.00	7,419,537.00	7,420,566.00	7,135,134.37			83,836,581.37	83,836,581.37
Classified Salaries	2,883,627.00	2,893,179.00	2,916,772.00	2,867,644.52			33,145,134.52	33,145,134.52
Employee Benefits	4,281,877.00	4,281,877.00	4,281,877.00	4,281,875.61			49,216,975.61	49,216,975.61
Books and Supplies	900,363.00	750,302.00	900,363.00	314,377.00	939,823.71		7,503,023.71	7,503,023.71
Services	1,491,453.00	1,491,453.00	1,864,316.00	1,924,316.00	1,159,556.43		18,703,161.43	18,703,161.43
Capital Outlay	189,808.00	189,808.00	189,808.00	118,630.00	423,666.00		2,372,606.00	2,372,606.00
Other Outgo	0.00	0.00	0.00	0.00			(169,539.05)	(169,539.05)
Interfund Transfers Out	0.00	0.00	0.00	0.00			1,530,934.00	1,530,934.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	17,166,665.00	17,026,156.00	17,573,702.00	16,641,977.50	2,523,046.14	0.00	196,138,877.59	196,138,877.59
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199						0.00	0.00
Accounts Receivable	9200-9299						10,988,704.00	10,988,704.00
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
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	10,988,704.00	10,988,704.00
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						23,637,218.00	23,637,218.00
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	23,637,218.00	23,637,218.00
Nonoperating								
Suspense Clearing	9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(12,648,514.00)	(12,648,514.00)
E. NET INCREASE/DECREASE (B - C + D)	221,189.41	3,688,503.14	(1,049,272.31)	855,121.36	3,567,014.69	0.00	(10,311,465.20)	2,337,048.80
F. ENDING CASH (A + E)	15,971,160.92	19,659,664.06	18,610,391.75	19,465,513.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							23,032,527.80	

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 750 E Main St, El Cajon, CA
Date: June 12, 2018

Place: 750 E Main St, El Cajon, CA
Date: June 12, 2018
Time: 5:30 p.m.

Adoption Date: June 26, 2018

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

Contact person for additional information on the budget reports:

Name: Louise Gibson

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 26, 2018
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 26, 2018

For additional information on this certification, please contact:

Name: Louise Gibson

Title: Director, Fiscal Services

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	82,128,221.24	301	176,365.61	303	81,951,855.63	305	854,148.52		307	81,097,707.11	309
2000 - Classified Salaries	32,414,526.64	311	1,173,982.83	313	31,240,543.81	315	4,021,975.14		317	27,218,568.67	319
3000 - Employee Benefits	46,659,174.48	321	2,677,227.08	323	43,981,947.40	325	1,830,532.72		327	42,151,414.68	329
4000 - Books, Supplies Equip Replace. (6500)	17,362,402.79	331	157,973.74	333	17,204,429.05	335	719,512.06		337	16,484,916.99	339
5000 - Services . . . & 7300 - Indirect Costs	26,494,430.16	341	136,537.71	343	26,357,892.45	345	9,159,746.56		347	17,198,145.89	349
TOTAL					200,736,668.34	365			TOTAL	184,150,753.34	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			59.74%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.74%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.26%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	184,150,753.34
5. Deficiency Amount (Part III, Line 3 times Line 4)	478,791.96

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The 2017-18 budget includes 2016-17 ending balances for local revenue and restricted grants. These expenditures inflate 2017-18 expenses and skew the CEA ratio.	

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	83,836,581.37	301	192,222.00	303	83,644,359.37	305	876,503.50		307	82,767,855.87	309
2000 - Classified Salaries	33,145,134.52	311	1,122,498.77	313	32,022,635.75	315	4,122,704.00		317	27,899,931.75	319
3000 - Employee Benefits	49,216,975.61	321	2,732,054.12	323	46,484,921.49	325	1,939,279.18		327	44,545,642.31	329
4000 - Books, Supplies Equip Replace. (6500)	7,503,023.71	331	110,262.64	333	7,392,761.07	335	442,444.00		337	6,950,317.07	339
5000 - Services . . . & 7300 - Indirect Costs	18,053,622.38	341	139,961.74	343	17,913,660.64	345	4,105,100.01		347	13,808,560.63	349
TOTAL					187,458,338.32	365			TOTAL	175,972,307.63	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.31%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	175,972,307.63
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	213,385,245.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,925,521.66
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	188,308.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,614,199.36
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	192,598.71
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,455,282.69
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,837,549.33
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,287,938.09
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				191,171,785.37

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,892.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,028.97
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	155,903,641.83	9,908.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	155,903,641.83	9,908.56
B. Required effort (Line A.2 times 90%)	140,313,277.65	8,917.70
C. Current year expenditures (Line I.E and Line II.B)	191,171,785.37	12,028.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 7,389,214.15
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 151,520,198.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.88%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 72,544.40

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,634,327.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,663,679.93
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	635,112.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	72,544.40
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,880,474.82
9. Carry-Forward Adjustment (Part IV, Line F)	8,335,729.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,216,204.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	133,757,976.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,793,518.03
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,594,730.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	188,308.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,999,209.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,346.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	851.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,379,482.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	72,544.40
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,253,432.77
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,078,390.08
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	197,128,789.57

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	10.09%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lic) (Line A10 divided by Line B18)	14.31%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,880,474.82</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>894,081.63</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B18); zero if negative	<u>8,335,729.83</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (61.83%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>8,335,729.83</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>8,335,729.83</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	142,888.08		5,089,654.49	5,232,542.57
2. State Lottery Revenue	8560	2,520,319.28		892,072.29	3,412,391.57
3. Other Local Revenue	8600-8799	1,102.16		0.00	1,102.16
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,664,309.52	0.00	5,981,726.78	8,646,036.30
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	639,307.00			639,307.00
2. Classified Salaries	2000-2999	883,963.40			883,963.40
3. Employee Benefits	3000-3999	532,367.19			532,367.19
4. Books and Supplies	4000-4999	367,317.24		10,000.00	377,317.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	170,354.59			170,354.59
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			5,971,726.78	5,971,726.78
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,593,309.42	0.00	5,981,726.78	8,575,036.20
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	71,000.10	0.00	0.00	71,000.10
D. COMMENTS:					
B.5.c. These expenditures are for digital online learning software and support for student instructional materials.					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	155,996,628.24	2.04%	159,176,354.00	2.98%	163,914,845.00
2. Federal Revenues	8100-8299	412,216.19	-37.35%	258,273.00	0.00%	258,273.00
3. Other State Revenues	8300-8599	2,893,993.72	0.00%	2,893,994.00	0.00%	2,893,994.00
4. Other Local Revenues	8600-8799	4,178,600.55	-3.80%	4,019,680.00	0.00%	4,019,680.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(30,175,091.56)	2.00%	(30,778,593.00)	1.00%	(31,086,379.00)
6. Total (Sum lines A1 thru A5c)		133,324,347.14	1.92%	135,887,708.00	3.26%	140,318,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				64,232,621.05		64,691,428.00
b. Step & Column Adjustment				963,489.58		970,371.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(504,682.63)		960,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,232,621.05	0.71%	64,691,428.00	2.98%	66,621,799.00
2. Classified Salaries						
a. Base Salaries				19,074,369.87		19,172,303.00
b. Step & Column Adjustment				286,115.25		287,585.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(188,182.12)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,074,369.87	0.51%	19,172,303.00	1.50%	19,459,888.00
3. Employee Benefits	3000-3999	32,004,972.92	6.26%	34,008,573.00	6.38%	36,179,728.00
4. Books and Supplies	4000-4999	5,220,476.07	-8.99%	4,751,018.00	2.00%	4,846,038.00
5. Services and Other Operating Expenditures	5000-5999	10,402,568.78	-10.01%	9,361,108.00	1.00%	9,454,719.00
6. Capital Outlay	6000-6999	156,911.00	0.00%	156,911.00	0.00%	156,911.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,635,555.35)	-27.37%	(1,187,860.00)	3.47%	(1,229,060.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	34.70%	2,062,191.00	0.00%	2,062,191.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		130,987,298.34	1.55%	133,015,672.00	3.41%	137,552,214.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		2,337,048.80		2,872,036.00		2,766,199.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,576,633.92		22,913,682.72		25,785,718.72
2. Ending Fund Balance (Sum lines C and D1)		22,913,682.72		25,785,718.72		28,551,917.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	635,081.45		404,405.00		404,405.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,884,166.33		5,940,247.00		6,085,577.00
2. Unassigned/Unappropriated	9790	16,394,434.94		19,441,066.72		22,061,935.72
f. Total Components of Ending Fund Balance		22,913,682.72		25,785,718.72		28,551,917.72
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,884,166.33		5,940,247.00		6,085,577.00
c. Unassigned/Unappropriated	9790	16,394,434.94		19,441,066.72		22,061,935.72
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		22,278,601.27		25,381,313.72		28,147,512.72
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d - Reduce 2018-19 estimated cost of one-time 1% off-schedule pay from 2019-20 budget and increase and in 2020-21 increase certificated salaries to meet commitment to service unduplicated student population with increased supplemental and concentration funds projected.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	835,849.00	0.00%	835,849.00	0.00%	835,849.00
2. Federal Revenues	8100-8299	13,403,997.52	-5.00%	12,733,798.00	0.00%	12,733,798.00
3. Other State Revenues	8300-8599	9,345,233.90	1.00%	9,438,686.00	0.00%	9,438,686.00
4. Other Local Revenues	8600-8799	11,391,407.27	-1.63%	11,205,639.00	0.00%	11,205,639.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	30,175,091.56	2.00%	30,778,593.00	1.00%	31,086,379.00
6. Total (Sum lines A1 thru A5c)		65,151,579.25	-0.24%	64,992,565.00	0.47%	65,300,351.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,603,960.32		19,544,516.00
b. Step & Column Adjustment				235,687.05		293,167.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(295,131.37)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,603,960.32	-0.30%	19,544,516.00	1.50%	19,837,683.00
2. Classified Salaries						
a. Base Salaries				14,070,764.65		14,171,019.00
b. Step & Column Adjustment				211,061.88		212,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(110,807.53)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,070,764.65	0.71%	14,171,019.00	1.50%	14,383,584.00
3. Employee Benefits	3000-3999	17,212,002.69	6.68%	18,361,119.00	5.52%	19,374,027.00
4. Books and Supplies	4000-4999	2,282,547.64	-37.78%	1,420,268.00	-34.63%	928,484.00
5. Services and Other Operating Expenditures	5000-5999	8,300,592.65	-5.62%	7,834,432.00	-9.18%	7,115,362.00
6. Capital Outlay	6000-6999	2,215,695.00	-0.93%	2,195,195.00	0.00%	2,195,195.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	480,000.00	0.00%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	986,016.30	0.00%	986,016.00	0.00%	986,016.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		65,151,579.25	-0.24%	64,992,565.00	0.47%	65,300,351.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	156,832,477.24	2.03%	160,012,203.00	2.96%	164,750,694.00
2. Federal Revenues	8100-8299	13,816,213.71	-5.97%	12,992,071.00	0.00%	12,992,071.00
3. Other State Revenues	8300-8599	12,239,227.62	0.76%	12,332,680.00	0.00%	12,332,680.00
4. Other Local Revenues	8600-8799	15,570,007.82	-2.21%	15,225,319.00	0.00%	15,225,319.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,000.00	1666.67%	318,000.00	0.00%	318,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		198,475,926.39	1.21%	200,880,273.00	2.36%	205,618,764.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,836,581.37		84,235,944.00
b. Step & Column Adjustment				1,199,176.63		1,263,538.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(799,814.00)		960,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,836,581.37	0.48%	84,235,944.00	2.64%	86,459,482.00
2. Classified Salaries						
a. Base Salaries				33,145,134.52		33,343,322.00
b. Step & Column Adjustment				497,177.13		500,150.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(298,989.65)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,145,134.52	0.60%	33,343,322.00	1.50%	33,843,472.00
3. Employee Benefits	3000-3999	49,216,975.61	6.41%	52,369,692.00	6.08%	55,553,755.00
4. Books and Supplies	4000-4999	7,503,023.71	-17.75%	6,171,286.00	-6.43%	5,774,522.00
5. Services and Other Operating Expenditures	5000-5999	18,703,161.43	-8.06%	17,195,540.00	-3.64%	16,570,081.00
6. Capital Outlay	6000-6999	2,372,606.00	-0.86%	2,352,106.00	0.00%	2,352,106.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	480,000.00	0.00%	480,000.00	0.00%	480,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(649,539.05)	-68.93%	(201,844.00)	20.41%	(243,044.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,530,934.00	34.70%	2,062,191.00	0.00%	2,062,191.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		196,138,877.59	0.95%	198,008,237.00	2.45%	202,852,565.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,337,048.80		2,872,036.00		2,766,199.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,576,633.92		22,913,682.72		25,785,718.72
2. Ending Fund Balance (Sum lines C and D1)		22,913,682.72		25,785,718.72		28,551,917.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	635,081.45		404,405.00		404,405.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,884,166.33		5,940,247.00		6,085,577.00
2. Unassigned/Unappropriated	9790	16,394,434.94		19,441,066.72		22,061,935.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,913,682.72		25,785,718.72		28,551,917.72

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,884,166.33		5,940,247.00		6,085,577.00
c. Unassigned/Unappropriated	9790	16,394,434.94		19,441,066.72		22,061,935.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		22,278,601.27		25,381,313.72		28,147,512.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.36%		12.82%		13.88%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,887.61		15,887.61		15,887.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		196,138,877.59		198,008,237.00		202,852,565.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		196,138,877.59		198,008,237.00		202,852,565.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,884,166.33		5,940,247.11		6,085,576.95
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,884,166.33		5,940,247.11		6,085,576.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(29,398.96)	0.00	(649,539.05)				
Other Sources/Uses Detail					18,000.00	1,530,934.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,998.96	0.00	159,123.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,400.00	0.00	490,416.00	0.00				
Other Sources/Uses Detail					0.00	18,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,140,934.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					390,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	29,398.96	(29,398.96)	649,539.05	(649,539.05)	1,548,934.00	1,548,934.00		

Attachment II

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: 750 E Main St, El Cajon, CA
Date: June 12, 2018

Place: 750 E Main St, El Cajon, CA
Date: June 12, 2018
Time: 5:30 p.m.

Adoption Date: June 26, 2018

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Louise Gibson

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• 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 26, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Retired employees between 55 and 65 years old with 10+ years of District service may continue health coverage. Employees pay 11 monthly health co-premiums at the same rates required by active employees. Amounts vary by employment status (part or full-time), coverage tier, and bargaining unit. Monthly co-premiums range from \$155.00 to \$2,965.00.

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
	5,711,443	4,935,593

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

53,580,872.00
0.00
53,580,872.00
Actuarial
Jun 30, 2017

Data must be entered.

5. OPEB Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	2,314,819.00	2,740,379.00	3,198,143.00
b.	2,751,795.24		
c.	1,850,206.56	1,942,716.88	2,039,852.73
d.	157	171	

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	15,407	15,401		
Charter School				
Total ADA	15,407	15,401	0.0%	Met
Second Prior Year (2016-17)				
District Regular	15,401	15,676		
Charter School				
Total ADA	15,401	15,676	N/A	Met
First Prior Year (2017-18)				
District Regular	15,670	15,888		
Charter School		0		
Total ADA	15,670	15,888	N/A	Met
Budget Year (2018-19)				
District Regular	15,888			
Charter School	0			
Total ADA	15,888			

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	16,050	15,938		
Charter School				
Total Enrollment	16,050	15,938	0.7%	Met
Second Prior Year (2016-17)				
District Regular	15,938	16,192		
Charter School				
Total Enrollment	15,938	16,192	N/A	Met
First Prior Year (2017-18)				
District Regular	16,192	16,581		
Charter School				
Total Enrollment	16,192	16,581	N/A	Met
Budget Year (2018-19)				
District Regular	16,581			
Charter School				
Total Enrollment	16,581			

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	15,401	15,938	
Charter School		0	
Total ADA/Enrollment	15,401	15,938	96.6%
Second Prior Year (2016-17)			
District Regular	15,676	16,192	
Charter School			
Total ADA/Enrollment	15,676	16,192	96.8%
First Prior Year (2017-18)			
District Regular	15,888	16,581	
Charter School	0		
Total ADA/Enrollment	15,888	16,581	95.8%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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	15,888	16,581		
Charter School	0			
Total ADA/Enrollment	15,888	16,581	95.8%	Met
1st Subsequent Year (2019-20)				
District Regular	15,888	16,581		
Charter School				
Total ADA/Enrollment	15,888	16,581	95.8%	Met
2nd Subsequent Year (2020-21)				
District Regular	15,888	16,581		
Charter School				
Total ADA/Enrollment	15,888	16,581	95.8%	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

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.

Has the District reached its LCFF target funding level?

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	155,996,628.00	159,176,354.00	163,914,845.00

	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)	15,892.61	15,892.61	15,892.61	15,892.61
b. Prior Year ADA (Funded)		15,892.61	15,892.61	15,892.61
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	151,112,633.00	155,996,628.00	159,176,354.00
b1. COLA percentage (if district is at target)	3.70%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	5,591,167.42	4,009,113.34	4,250,008.65
c. Gap Funding (if district is not at target)	100.00	100.00	100.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	5,591,267.42	4,009,113.34	4,250,008.65
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.70%	2.57%	2.67%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	3.70%	2.57%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.70% to 4.70%	1.57% to 3.57%	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)	36,401,415.00	36,401,415.00	36,401,415.00	36,401,415.00
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)	150,627,912.00	160,396,882.00	163,576,608.00	168,315,099.00
District's Projected Change in LCFF Revenue:		6.49%	1.98%	2.90%
LCFF Revenue Standard:		2.70% to 4.70%	1.57% to 3.57%	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)

The 2017-18 LCFF revenue figure reflects 96.64% GAP funding. 2018-19 is funded at 100% GAP funding which accounts for LCFF revenue above the standard.

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)	93,727,893.32	111,354,651.82	84.2%
Second Prior Year (2016-17)	101,796,000.87	117,402,724.18	86.7%
First Prior Year (2017-18)	112,057,785.82	137,163,045.83	81.7%
	Historical Average Ratio:		84.2%

	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):	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	115,311,963.84	129,456,364.34	89.1%	Not Met
1st Subsequent Year (2019-20)	117,872,304.00	130,953,481.00	90.0%	Not Met
2nd Subsequent Year (2020-21)	122,261,415.00	135,490,023.00	90.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected salaries and benefits include step and column increases, health and welfare benefit increases, and pension contribution increases which exceed the inflation factors used for supplies, services, and capital outlay. This inflates the salary ratio above the standard.

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):	3.70%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.30% to 13.70%	-7.43% to 12.57%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.30% to 8.70%	-2.43% to 7.57%	-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)	13,019,886.46		
Budget Year (2018-19)	13,816,213.71	6.12%	No
1st Subsequent Year (2019-20)	12,992,071.00	-5.97%	Yes
2nd Subsequent Year (2020-21)	12,992,071.00	0.00%	No

Explanation:
(required if Yes)

Federal funding for future years was budgeted at 94% of 2018-19 due to the uncertainty surrounding Title funding and MediCal Administrative funding for 2019-20 and 2020-21

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	15,683,325.89		
Budget Year (2018-19)	12,239,227.62	-21.96%	Yes
1st Subsequent Year (2019-20)	12,332,680.00	0.76%	No
2nd Subsequent Year (2020-21)	12,332,680.00	0.00%	No

Explanation:
(required if Yes)

2017-18 One-time Mandated Costs and Prop 39 funding, which ended this year, are not included in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	17,783,322.63		
Budget Year (2018-19)	15,570,007.82	-12.45%	Yes
1st Subsequent Year (2019-20)	15,225,319.00	-2.21%	No
2nd Subsequent Year (2020-21)	15,225,319.00	0.00%	No

Explanation:
(required if Yes)

The 2017-18 local revenue figure includes one-time local grants and unspent grant revenue from the prior year which are not budgeted for subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	17,362,402.79		
Budget Year (2018-19)	7,503,023.71	-56.79%	Yes
1st Subsequent Year (2019-20)	6,171,286.00	-17.75%	Yes
2nd Subsequent Year (2020-21)	5,774,522.00	-6.43%	Yes

Explanation:
(required if Yes)

2017-18 books and supplies figures include expenditures for current and prior-year carry-over funding. Restricted revenue for subsequent years reflect spending all funding within that year.

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

First Prior Year (2017-18)	27,113,116.39		
Budget Year (2018-19)	18,703,161.43	-31.02%	Yes
1st Subsequent Year (2019-20)	17,195,540.00	-8.06%	Yes
2nd Subsequent Year (2020-21)	16,570,081.00	-3.64%	Yes

Explanation:
(required if Yes)

2017-18 services and other expenditures budget figures include expenditures for one-time mandated costs funding as well as current and prior-year carry-over funding. 2018-19 through 2020-21 include projected electricity savings generated by our recent district-wide solar installation.

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)	46,486,534.98		
Budget Year (2018-19)	41,625,449.15	-10.46%	Not Met
1st Subsequent Year (2019-20)	40,550,070.00	-2.58%	Met
2nd Subsequent Year (2020-21)	40,550,070.00	0.00%	Met

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

First Prior Year (2017-18)	44,475,519.18		
Budget Year (2018-19)	26,206,185.14	-41.08%	Not Met
1st Subsequent Year (2019-20)	23,366,826.00	-10.83%	Not Met
2nd Subsequent Year (2020-21)	22,344,603.00	-4.37%	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)

Federal funding for future years was budgeted at 94% of 2018-19 due to the uncertainty surrounding Title funding and MediCal Administrative funding for 2019-20 and 2020-21

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

2017-18 One-time Mandated Costs and Prop 39 funding, which ended this year, are not included in subsequent years.

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

The 2017-18 local revenue figure includes one-time local grants and unspent grant revenue from the prior year which are not budgeted for subsequent years.

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

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

2017-18 books and supplies figures include expenditures for current and prior-year carry-over funding. Restricted revenue for subsequent years reflect spending all funding within that year.

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

2017-18 services and other expenditures budget figures include expenditures for one-time mandated costs funding as well as current and prior-year carry-over funding. 2018-19 through 2020-21 include projected electricity savings generated by our recent district-wide solar installation.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	196,138,877.59			
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	196,138,877.59	5,884,166.33	5,861,680.63	Not Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	196,138,877.59			
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	196,138,877.59	5,884,166.33	3,709,953.95	3,709,953.95

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
3,922,777.55	3,922,777.55

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

e. OMMA/RMA Contribution

Maintenance Account	Status
5,861,680.63	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

5,884,166.33

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

The District received Prop 51 funding January 2018. The 3% requirement is established in the 2018-19 audit guide and the required contributions are included in the 2018-19 through 2020-21 budgets.

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)	5,053,261.00	5,410,021.08	6,401,557.35
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,292,836.15	15,487,411.06	13,309,319.12
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(744,042.27)	0.00
e. Available Reserves (Lines 1a through 1d)	18,346,097.15	20,153,389.87	19,710,876.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	168,442,033.02	180,334,036.54	213,385,245.12
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)	168,442,033.02	180,334,036.54	213,385,245.12
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.9%	11.2%	9.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.6%	3.7%	3.1%

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)	4,665,831.52	119,092,535.82	N/A	Met
Second Prior Year (2016-17)	4,080,516.84	124,070,983.90	N/A	Met
First Prior Year (2017-18)	(12,263,795.86)	138,618,328.52	8.8%	Not Met
Budget Year (2018-19) (Information only)	2,337,048.80	130,987,298.34		

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)

2017-18 deficit spending is due to carry-over funds from 2016-17 that were re-budgeted in 2017-18 and budgeted projections to spend all current year revenue.

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)	14,698,132.67	24,094,081.44	N/A		Met
Second Prior Year (2016-17)	20,761,898.86	28,759,912.96	N/A		Met
First Prior Year (2017-18)	32,840,429.80	32,840,429.78	0.0%		Met
Budget Year (2018-19) (Information only)	20,576,633.92				

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.)	15,888	15,888	15,888
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:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	196,138,877.59	198,008,237.00	202,852,565.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	196,138,877.59	198,008,237.00	202,852,565.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,884,166.33	5,940,247.11	6,085,576.95
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,884,166.33	5,940,247.11	6,085,576.95

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,884,166.33	5,940,247.00	6,085,577.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,394,434.94	19,441,066.72	22,061,935.72
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)	22,278,601.27	25,381,313.72	28,147,512.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.36%	12.82%	13.88%
District's Reserve Standard (Section 10B, Line 7):	5,884,166.33	5,940,247.11	6,085,576.95
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)	(30,784,941.75)			
Budget Year (2018-19)	(30,175,091.56)	(609,850.19)	-2.0%	Met
1st Subsequent Year (2019-20)	(30,778,593.00)	603,501.44	2.0%	Met
2nd Subsequent Year (2020-21)	(31,086,379.00)	307,786.00	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	300,000.00			
Budget Year (2018-19)	18,000.00	(282,000.00)	-94.0%	Not Met
1st Subsequent Year (2019-20)	318,000.00	300,000.00	1666.7%	Not Met
2nd Subsequent Year (2020-21)	318,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	1,455,283.00			
Budget Year (2018-19)	1,530,934.00	75,651.00	5.2%	Met
1st Subsequent Year (2019-20)	2,062,191.00	531,257.00	34.7%	Not Met
2nd Subsequent Year (2020-21)	2,062,191.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The annual \$300,000 transfer into the General Fund from Fund 40, the Special Reserve Fund for Capital Outlay Projects, is not needed in 2018-19, and is scheduled to continue in subsequent years.

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)

An annual transfer from General Fund 01 to Building Fund 21 reflects expected electrical energy savings to fund or exceed future solar lease payments. Savings are projected to increase in 2019-20 as the solar system and software management system are fully operational.

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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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	19	2109-8699, 4000-8980	2109-7438 & 7439, 4000-7438 & 7439	20,706,611
Certificates of Participation	2	2109-8625 & 8650	2109-7438 & 7439	3,011,000
General Obligation Bonds	23	5100-8600	5100-7400	190,756,012
Supp Early Retirement Program	1	0100-8011	0100-5845	549,768
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				215,023,391

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	1,379,801	2,258,203	2,230,466	2,212,444
Certificates of Participation	1,803,939	1,806,112	1,260,952	0
General Obligation Bonds	13,926,932	17,875,502	15,429,354	15,765,961
Supp Early Retirement Program	549,768	549,768	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	17,660,440	22,489,585	18,920,772	17,978,405
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2018-19 Capital leases increased to finance fifteen school buses, seven of which were obtained at reduced costs with trade-in. Ongoing Federal Interest Subsidy revenue and electrical energy savings are expected to fund or exceed future solar lease payments. The refinancing of Certificates of Participation increases 2018-19 payments to realize savings and an earlier payoff in 2019-20. General Obligation Bond 2012 Authorization, Series E, was issued 10/5/2017. 2018-19 is the final year of payments for our current Early Retirement Program.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retired employees between 55 and 65 years old with 10+ years of District service may continue health coverage. Employees pay 11 monthly health co-premiums at the same rates required by active employees. Amounts vary by employment status (part or full-time), coverage tier, and bargaining unit. Monthly co-premiums range from \$155.00 to \$2,965.00.

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

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

	Self-Insurance Fund	Governmental Fund
	4,935,593	

4. OPEB Liabilities

a. Total OPEB liability	53,580,872.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	53,580,872.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2017

Data must be entered.

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,314,819.00	2,740,379.00	3,198,143.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,751,795.24	2,740,379.00	3,198,143.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	14,815,237.09	15,333,770.39	15,870,452.35
d. Number of retirees receiving OPEB benefits	157	171	171

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	894.0	903.0	903.0	903.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 11, 2017

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2019

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

--

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	723.0	723.0	723.0	723.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Dec 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 11, 2017

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2018

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
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)

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)

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	81.0	85.0	85.0	85.0

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases			

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Attachment III

MULTI-YEAR BUDGET PROJECTION WITH ASSUMPTIONS

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2017-18 THROUGH 2020-21 MULTI-YEAR BUDGET PROJECTION
FOR 2017-18 ESTIMATED ACTUALS & 2018-19 PROPOSED BUDGET ADOPTION**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):

2017-18	1.56% COLA applied to base, 43.97% of gap funded by State
2018-19	3.70% COLA applied to base, 100% of gap funded by State
2019-20	2.57% COLA applied to base, 100% of gap funded by State
2020-21	2.67% COLA applied to base, 100% of gap funded by State

The Unduplicated % of students eligible for supplemental & concentration funding is projected to be an average of 70.98% through 2020-21. The statutory COLA has been added to the base LCFF calculation for each year, and gap funding of 100% is included in 2018-19 and future years.

2. One-time revenue and associated expenditures for outstanding mandated cost claims are included in the 2017-18 projections only. Prop. 39 Clean Energy funds are projected to end after 2017-18 and we received the final apportionment in 2017-18 and reimbursed bond funds for the expenditures. The current Kellogg grant ends after 2017-18. Federal restricted Title grants were increased by \$0.5 million for 2017-18. We are pleased to note a new grant award of \$519,680 for California Newcomer Education and Well-Being (CalNEW), which is reflected in 2018-19 budget figures.

3. Enrollment figures reflect P2 average daily attendance (ADA) of 15,892.61 for 2017-18 and future years. This represents a 217 ADA increase from adoption.

4. The 3% COLA increase negotiated for 2017-18 and the cost of step and column increases have been estimated at 1.5% and included in the expenditure projections each year. 2018-19 off-schedule 1% pay is included in 2018-19 and removed from 2019-20 expenditures.

5. There is no reserve for future salary COLA settlements in these projections. However, an estimated amount is included to cover the increase in health and welfare contributions based upon the negotiated sharing formula of 75%/25% for CSEA and CVEA and 70%/30% for CVAA through 06/30/2020.

6. Rate increases in STRS and PERS benefit costs that occur each year are included in the 2017-18 budget and subsequent years. These costs are estimated to increase by \$3.2 million in 2017-18, \$2.7 million in 2018-19, \$2.3 million in 2019-20, and \$2.5 million in 2020-21. STRS and PERS contribution increases will continue each year until the target rates are reached in 2020-21 for STRS and 2024-25 for PERS.

7. The current level of services and supplies for most areas is projected forward over the 2-year period, with modest inflation of 1% - 2% where necessary

8. The 2017-18 through 2020-21 years (except 2018-19) include a transfer in from the equipment and furniture replacement fund for needs in those years.

9. Long-term debt payments for replacement school buses will continue for three years and are reflected as a transfer out to the Special Reserve Fund for Capital Outlay Projects, Fund 40.

10. Restricted Maintenance (RRMA) contributions will reach the 3% contribution requirement in 2018-19. Reaching and maintaining this funding level is a condition of receiving State School Facility Program (SFP) Funding.

11. The Governmental Accounting Standards Board (GASB) requires districts to report their proportionate share of defined benefit pension plans, such as CalSTRS, per GASB 68. These "STRS On-Behalf" entries increase District pension expenditures and revenue. The entries increase the required 3% reserve for economic uncertainties and the 3% RRMA contribution amounts even though the entry has a net zero difference.

12. Proposed LCAP expenditures have been factored into the adopted budget.

Attachment IV
CASH FLOW ANALYSIS

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		33,343,993.00	26,834,387.93	8,532,799.94	7,432,604.19	6,414,801.26	3,339,418.28	15,120,926.33	18,769,988.50
B. RECEIPTS									
LCFF/Revenue Limit Sources		5,232,386.35	5,232,386.35	14,255,230.43	9,418,295.43	9,418,295.43	14,255,230.43	9,418,295.43	9,418,295.43
Principal Apportionment		208,173.23	521,613.61	193,917.85	433,381.23	926,927.14	11,488,541.76	6,860,198.33	945,315.34
Property Taxes		0.00	(247,831.23)	(495,662.47)	(330,441.65)	(313,221.49)	(313,221.49)	(313,221.49)	(313,221.49)
Miscellaneous Funds		0.00	663,016.34	1,912,445.74	0.00	1,229,429.40	1,229,429.40	1,229,429.40	1,229,429.40
Federal Revenue		100,083.52	72,176.46	52,569.29	244,698.90	1,223,922.76	862,499.73	2,623,398.10	2,447,845.52
Other State Revenue		393,135.83	411,906.48	1,138,147.41	2,895,433.16	1,549,500.78	1,555,821.22	765,023.35	814,818.81
Other Local Revenue		0.00	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		5,933,778.93	6,673,288.01	17,074,648.25	12,661,367.07	14,034,854.02	29,058,301.05	20,583,123.12	14,242,483.01
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries		1,651,581.00	8,203,744.00	7,545,292.00	7,349,961.00	7,419,537.00	7,306,863.00	7,419,537.00	7,545,292.00
Classified Salaries		1,536,583.00	3,109,014.00	2,817,239.00	2,785,440.00	2,850,482.00	2,863,627.00	2,784,191.00	2,817,336.00
Employee Benefits		2,460,849.00	4,675,613.00	4,035,792.00	4,035,792.00	4,035,792.00	4,281,877.00	4,281,877.00	4,281,877.00
Books and Supplies		35,586.00	264,594.00	273,324.00	123,083.00	750,302.00	750,302.00	750,302.00	750,302.00
Services		434,528.00	1,742,026.00	752,629.00	758,482.00	1,864,316.00	1,864,316.00	1,677,885.00	1,677,885.00
Capital Outlay		0.00	272,154.00	229,500.00	0.00	189,808.00	189,808.00	189,808.00	189,808.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	(169,539.05)	0.00
Interfund Transfers Out		0.00	0.00	1,530,934.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		6,119,127.00	18,267,145.00	17,184,710.00	15,052,758.00	17,110,237.00	17,276,793.00	16,934,060.95	17,262,500.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		5,484,352.00	2,747,176.00	1,373,588.00	1,373,588.00	1,373,588.00			
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	5,484,352.00	2,747,176.00	1,373,588.00	1,373,588.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		11,818,609.00	9,454,887.00	2,363,722.00					
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	11,818,609.00	9,454,887.00	2,363,722.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	(6,324,257.00)	(990,134.00)	1,373,588.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		26,834,387.93	(18,301,587.99)	(1,100,195.75)	(1,017,802.93)	(3,075,382.98)	11,781,508.05	3,649,062.17	(3,020,016.99)
F. ENDING CASH (A + E)		26,834,387.93	8,532,799.94	7,432,604.19	6,414,801.26	3,339,418.28	15,120,926.33	18,769,988.50	15,749,971.51
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget
2018-19 Budget
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
JUNE								
A. BEGINNING CASH	15,749,971.51	15,971,160.92	19,659,664.06	18,610,391.75				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	14,255,230.43	9,418,295.43	9,418,295.43	14,255,230.43			123,995,467.00	123,995,467.00
Property Taxes	1,303,589.16	8,341,098.03	4,468,471.68	1,030,187.64			36,401,415.00	36,401,415.00
Miscellaneous Funds	(200,617.14)	(345,655.47)	(345,655.42)	(345,655.42)			(3,564,404.76)	(3,564,404.76)
Federal Revenue	40,980.98	1,734,861.49	1,229,429.40	1,729,000.00	1,568,762.16		13,816,213.71	13,816,213.71
Other Local Revenue	504,886.79	414,853.32	979,138.21	53,585.82	2,659,569.20		12,239,227.62	12,239,227.62
Other State Revenue	1,483,784.19	1,151,206.34	774,750.39	774,750.39	1,861,729.47		15,570,007.82	15,570,007.82
Interfund Transfers In	0.00	0.00	0.00	0.00			18,000.00	18,000.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	17,387,854.41	20,714,659.14	16,524,429.69	17,497,098.96	6,090,060.83	0.00	198,475,926.39	198,475,926.39
C. DISBURSEMENTS								
Certificated Salaries	7,419,537.00	7,419,537.00	7,420,566.00	7,135,134.37			83,836,581.37	83,836,581.37
Classified Salaries	2,883,627.00	2,893,179.00	2,916,772.00	2,867,644.52			33,145,134.52	33,145,134.52
Employee Benefits	4,281,877.00	4,281,877.00	4,281,877.00	4,281,875.61			49,216,975.61	49,216,975.61
Books and Supplies	900,363.00	750,302.00	900,363.00	314,377.00	939,823.71		7,503,023.71	7,503,023.71
Services	1,491,453.00	1,491,453.00	1,864,316.00	1,924,316.00	1,159,556.43		18,703,161.43	18,703,161.43
Capital Outlay	189,808.00	189,808.00	189,808.00	118,630.00	423,666.00		2,372,606.00	2,372,606.00
Other Outgo	0.00	0.00	0.00	0.00			(169,539.05)	(169,539.05)
Interfund Transfers Out	0.00	0.00	0.00	0.00			1,530,934.00	1,530,934.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	17,166,665.00	17,026,156.00	17,573,702.00	16,641,977.50	2,523,046.14	0.00	196,138,877.59	196,138,877.59
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							10,988,704.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	10,988,704.00	
Liabilities and Deferred Inflows								
Accounts Payable							23,637,218.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	23,637,218.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(12,648,514.00)	
E. NET INCREASE/DECREASE (B - C + D)								
	221,189.41	3,688,503.14	(1,049,272.31)	855,121.36	3,567,014.69	0.00	(10,311,465.20)	
F. ENDING CASH (A + E)	15,971,160.92	19,659,664.06	18,610,391.75	19,465,513.11			23,032,527.80	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Attachment V

SUMMARY OF INCOME, REVENUE AND ENDING BALANCES

SPECIAL PURPOSE FUNDS

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Funds	2017-18 Estimated Actual			2018-19 Adopted Budget				
	Beginning	Revenue	Expenses	Ending	Beginning	Revenue	Expenses	Ending
Child Development Fund	0	2,391,319	2,391,319	0	0	2,418,745	2,418,745	0
Child Nutrition Fund	1,542,715	9,680,610	9,639,753	1,583,572	1,583,572	9,874,271	9,827,112	1,630,731
Special Reserve, Postemployment Benefits	4,900,593	35,000	0	4,935,593	4,935,593	35,000	0	4,970,593
Building Fund	38,029,269	23,527,084	29,140,007	32,416,347	32,416,347	4,342,091	11,268,093	25,490,346
Capital Facilities Fund	1,327,189	589,952	531,782	1,385,358	1,385,358	589,953	132,100	1,843,211
County School Facilities Modernization	0	2,992,789	2,992,789	0	0	0	0	0
Special Reserve for Capital Outlay Fund	9,823,728	916,530	1,996,530	8,743,728	8,743,728	440,000	889,465	8,294,262
Bond Interest and Redemption Fund	12,005,549	14,033,724	13,578,419	12,460,854	12,460,854	14,033,724	13,578,419	12,916,159
Self Insurance Fund	5,611,516	19,964,981	19,865,053	5,711,443	5,711,443	20,479,871	20,492,849	5,698,465