



2018-19

Adopted Budget

**Wm. S. Hart Union High School District
Ralph Peschek, Chief Financial Officer**

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Chief Financial Officer

2018-19 Adopted Budget Message

The district's revenue projections are reflective of the May Revision of the Governor's 2018 Budget Proposal as well as the projected student enrollment for the 2018-19 school year.

The May Revision reflects higher revenues above the January estimates for 2018-19 by \$4 billion due to increases in personal income and corporate taxes, bringing a projected Proposition 98 funding to a total of \$78.4 billion. Based on the Local Control Funding Formula (the state's K-12 Revenue Allocation formula) and the current Department of Finance revenue assumptions, the following factors were used to build our 2018-19 Adopted Budget.

Major State Budget May Revision - K-12 Adjustments

- COLA is presented in the Governor's May Revision proposal and for 2018-19 the rate used to calculate LCFF funding has increased from 2.51% to 3.0%;
- State Aid has increased by \$300 million for the Local Control Funding Formula [LCFF], bringing the total increase for 2018-19 to \$3.2 billion [approximately \$587 per ADA]. This provides funding to reach 100% gap closure at year six, two years ahead of schedule;
- \$2.04 billion [approximately \$344 per pupil] in unrestricted **one-time unfunded mandate reimbursements** funding is proposed. These projected one-time funds have been included in the adopted budget and moved to Fund 17.

District Projections

William S. Hart UHSD forecasts an increase in overall on-going funding in the adopted budget primarily due to increases in State revenue, despite our current declining enrollment projections. Once the Legislature and Governor have adopted final budget numbers, we will make appropriate adjustments for your review and approval in August. The 2018-19 adopted budget projects an unrestricted ending fund balance of \$29.0 million.

William S. Hart UHSD Long-range Planning

This budget is a numerical depiction of the William S. Hart Union School District's academic program and strategic Local Control Accountability Plan (LCAP) goals, as well as fiscal solvency.

Long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for, are the Other Post Employment Benefit Obligations (OPEB), the annual monitoring of the Federal Affordable Care Act (ACA), technology refresh, increases in the district's contribution to employee health & welfare insurance benefits, as well as increases in the district's State employee retirement contributions (STRS and PERS).

While the district has demonstrated the ability to manage these and other costs through the 2020-2021 school year, we continue to forecast and monitor projected changes in future years. This will help us to ensure ongoing fiscal solvency as we maintain the district's basic levels of operations. Ultimately, budget and programmatic priorities for new or redirected dollars are determined by the Board of Education with considerable input by our community stakeholders through the LCAP process.

This budget is being adopted according to statute, prior to June 30, 2018. Once the State Budget is adopted, a revision of this budget including revenue assumptions will be presented in accordance with State and County Office of Education guidance.

Ralph Peschek, Chief Financial Officer



The District develops the budget for each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP adopted by the Board of Trustees provides the template for prioritization of new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

July 1 Budget Report

Los Angeles County Office of Education (LACOE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's July 1 Budget Report.

The key assumptions included in the Adopted Budget Report are as follows:

Revenue Adjustments:

- Increase LCFF funding of approximately \$1.2 million over prior year.
 - Unduplicated pupil count (UPC) of 29.54% and the State LCFF gap funding rate of 100%.
 - COLA adjustment from 2.51 % in January to 3.0% in May.
 - Statutory 2.71%
 - LCFF Base 0.29%
- Increase in Other State revenues of \$4.2 million, including one time discretionary funds.
- 3% increase in Grade Span Adjustment (approx. \$261 per student)
- 2.71% COLA for Special Education

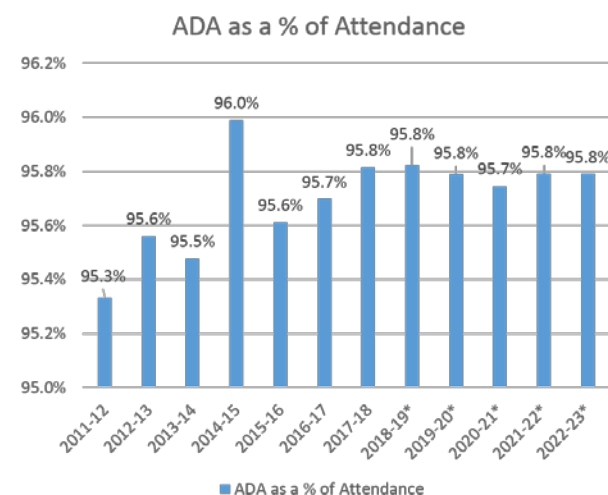
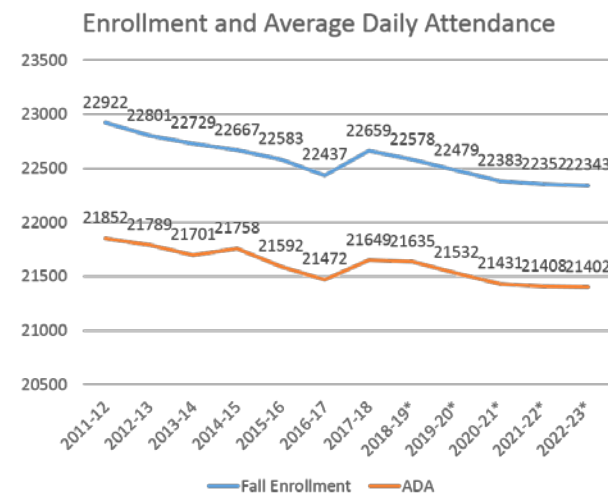
Labor Contract Negotiations: Negotiations with HDTA and CSEA are ongoing for 2018-19.

Cash Flow Considerations

The District continues to diligently monitor its cash flow. The District projects a positive cash flow for 2018-19 and 2019-20 without the need to borrow.

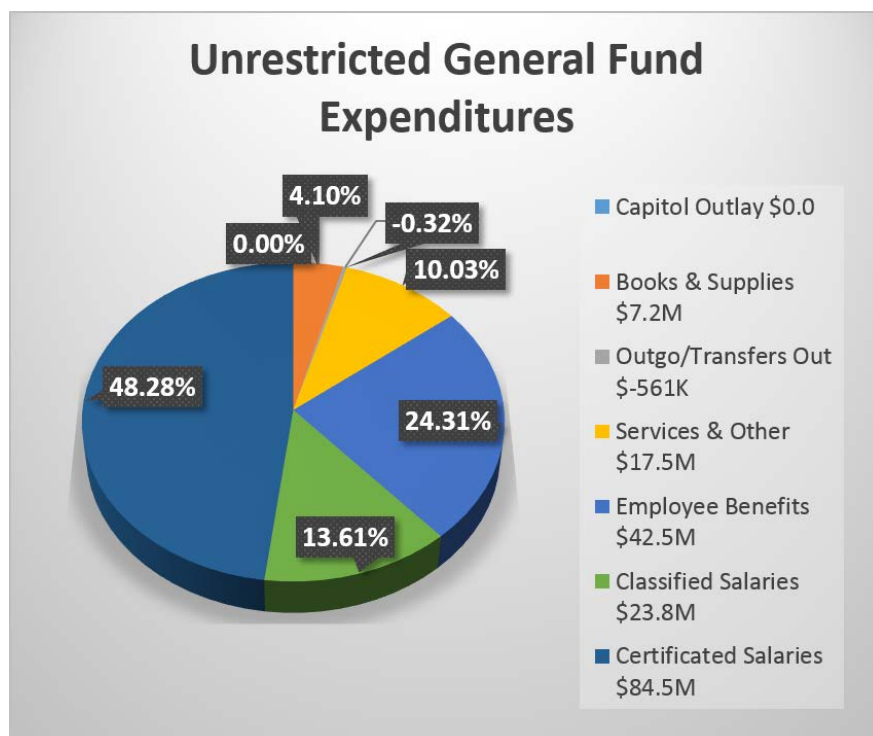
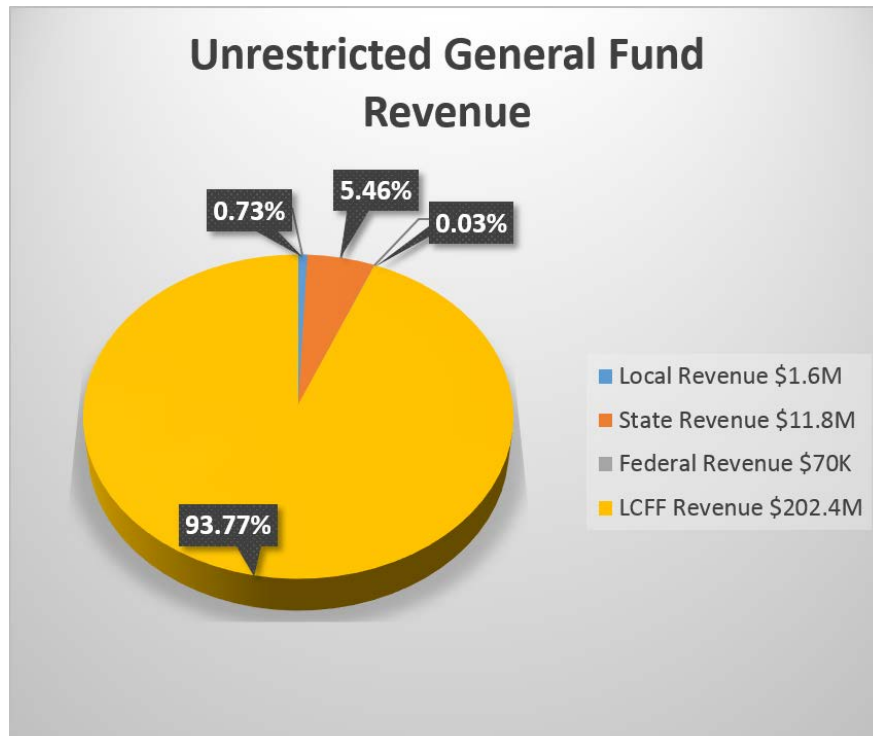
Student Enrollment

The District experienced decreased enrollment for the past seven (7) years. With the closure of Einstein Academy, the District realized a modest one-time increase in the 2018-19 SY. We forecast that the District will continue to decline in enrollment in subsequent years.

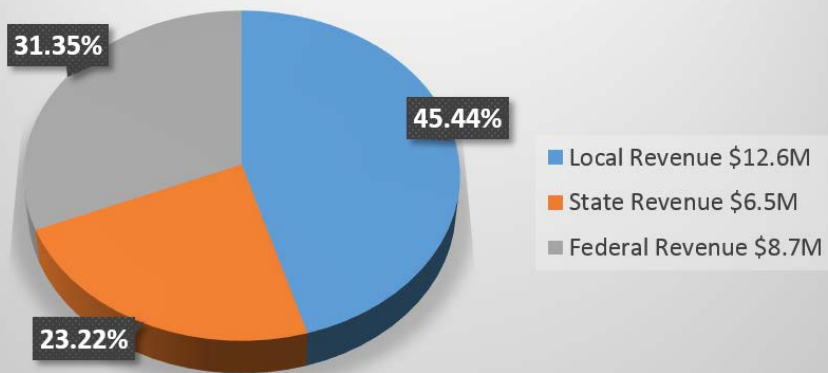


2019 Budget Data

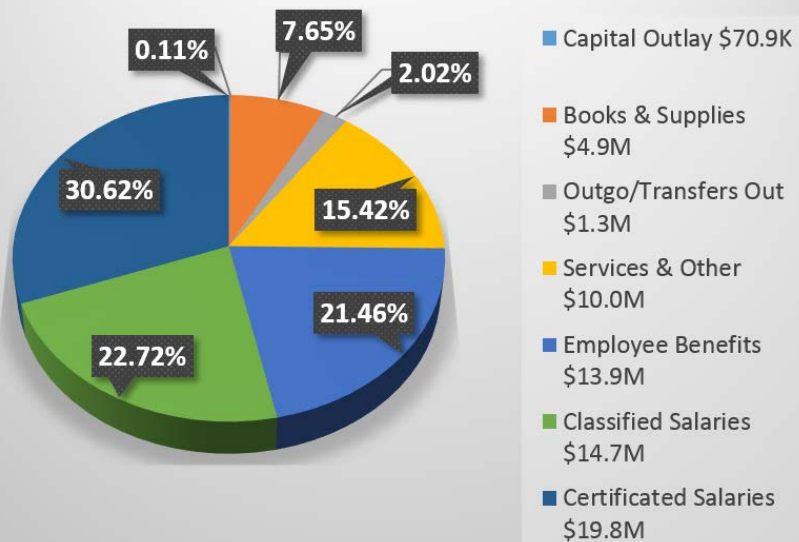
To represent the District's budget in a more readable format, the following charts identify the various elements and proportions of the 2018-19 budgets for unrestricted and restricted general funds. (i.e. the General Fund / Fund 01.0)



Restricted General Fund Revenue



Restricted General Fund Expenditures



July 1 Budget – All Funds

In addition to the General Fund, the District has Funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for these other funds at the July 1 Budget.

Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund	Fund Name (\$ in Millions)	Total Budget Expenditures Incl. Other Financing Sources/Uses
01	General Fund	\$239.5
11	Adult Education Fund	\$1.3
13	Food Service Fund	\$3.3
14	Differed Maintenance Fund	\$1.3
17	Special Reserve for Non-Capital	\$0.3
21	Building Fund	\$87.6
25	Capital Facilities Fund	\$7.5
40	Special Reserve for Capital Projects	\$8.0
49	Capital Projects Fund for Blended Component Units	\$6.1
52	Debt Service Fund – CFD’s	\$5.3
67	Self Insurance Fund	\$0.0
73	Foundation Private Purpose Trust	\$0.0

District Multiyear Projections – General Fund

Multiyear projections (MYP) are required by AB 1200 and AB 2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district’s financial strength is the districts unrestricted reserve percentage. Districts the size of WSHUHSD are required to maintain at least a 3% or roughly \$7.4 million. While \$7.4 million is a significant amount, the reserve is less than two weeks payroll. Monthly payroll for the District exceeds \$14 million.

The multiyear projections were adjusted to reflect the following:

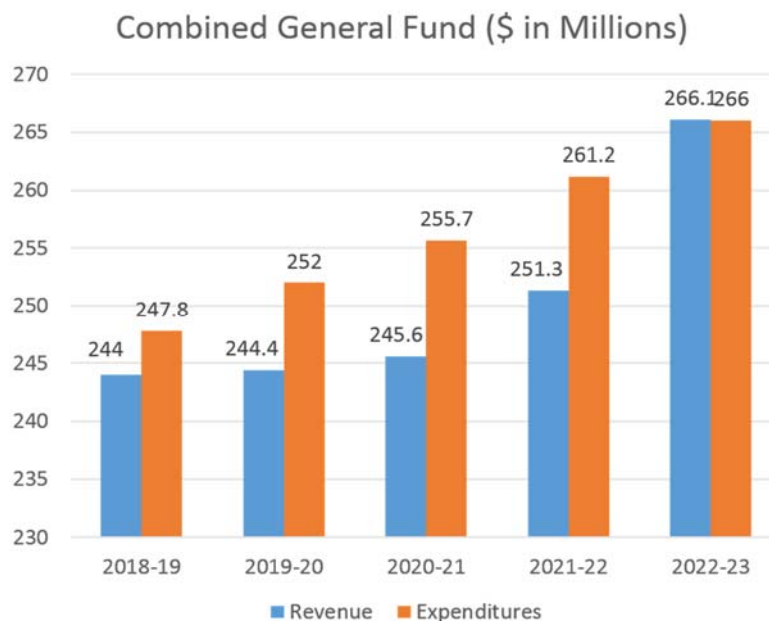
- One-time discretionary funds removed from years 2 & 3.
- Increase of Technology expenditures in years 1 & 2.
- Removal of election expenses in years 1 & 2.
- Removal of Kronos and SmarteTools expenses in years 1 & 2.

The District uses the estimated gap funding rates of 100% and 100%, COLA of 3.0% and 2.57%, and UPC of 29.54% and 32.69% for 2018-19 and 2019-20 respectively. Revenue is projected to increase approximately \$13.5 million in 2018-19 and decreases \$3.0 million in 2019-20. Decreased revenue in 2019-20 is due to the loss of one time funds and declining enrollment.

Certification to County and State

WSHUHSD is submitting a positive certification to the County and State based on assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent years.

COMBINED GENERAL FUND					
(\$ in Millions)	2018-19	2019-20	2020-21	2021-22	2022-23
	Data Required per Ed Code			Year 4 & 5	
Beginning Fund Balance	\$32.8	\$29.0	\$21.4	\$11.3	\$1.4
Revenues	\$244	\$244.4	\$245.6	\$251.3	\$266.1
Expenditures	\$247.8	\$252.0	\$255.7	\$261.2	\$266.0
Net Increase/Decrease to Fund Balance	\$-3.8	\$-7.6	\$-10.1	\$-9.9	\$0.1
Projected Ending Fund Balance	\$29.0	\$21.4	\$11.3	\$1.4	\$1.5
Components of Projected Ending Fund Balance					
Non-spendable	\$0	\$0	\$0	\$0	\$0
Restricted	\$2.6	\$2.1	\$1.7	\$1.4	\$1.5
Reserve for Economic Uncertainty	\$7.4	\$7.6	\$7.7	\$7.8	\$8.0
Unassigned/Unappropriated (* - Fund 17 Transfer)	\$19.0	\$11.7	\$1.9	\$-7.8*	\$-8.0*



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: 21380 Centre Pointe Pkwy, Santa Clarita
Date: June 08, 2018

Place: 21380 Centre Pointe Pkwy, Santa C
Date: June 13, 2018
Time: 07:00 PM

Adoption Date: June 20, 2018

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

Contact person for additional information on the budget reports:

Name: Brittany Kruczynski

Telephone: (661) 259-0033 x 414

Title: Director of Fiscal Services

E-mail: bkruczynski@hartdistrict.org

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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 20, 2018

For additional information on this certification, please contact:

Name: Sonia Pishehvar

Title: Risk Manager

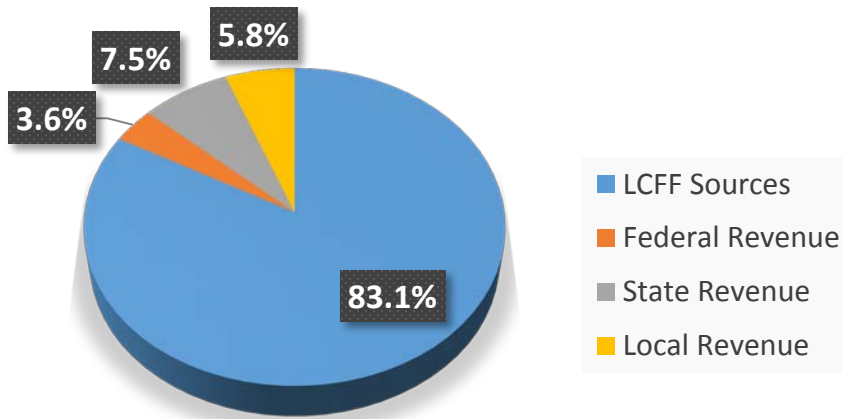
Telephone: (661) 259-0033 x 253

E-mail: spishehvar@hartdistrict.org

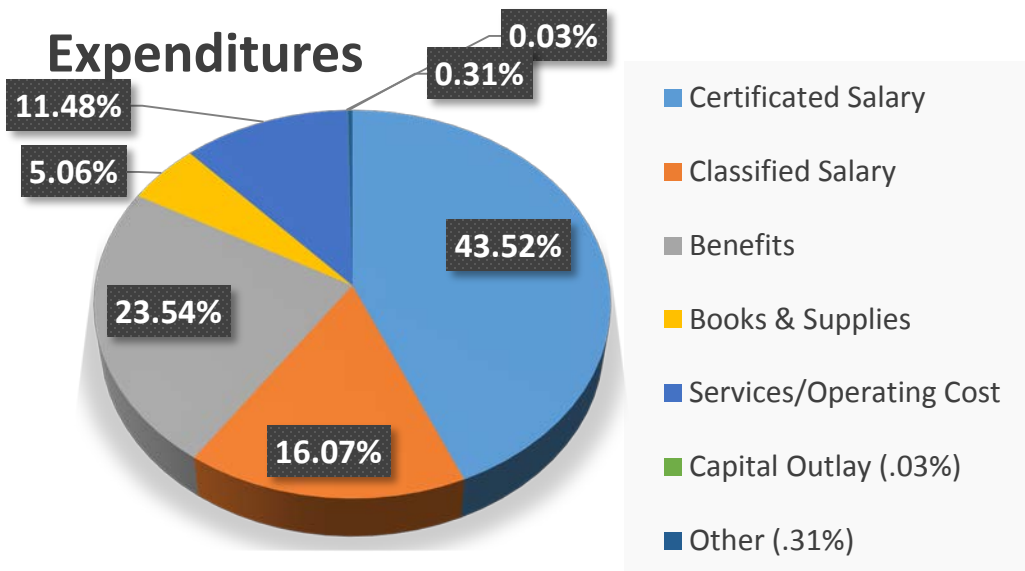
Combined General Fund (01) Unrestricted and Restricted

The General Fund is the general operating fund of the District.
Local Control Funding Formula (LCFF) revenue represents the largest revenue source (83.1%).
Total projected revenue for 2018-19 is \$243.6 Million

Revenue



The combined General Fund is used to account for District financial activities, except those that are required to be accounted for in another fund. Employee salaries and benefits represent the largest expenditures (83.1%). Total Projected expenditures are \$239.5 million



			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		190,090,589.00	0.00	190,090,589.00	202,387,979.00	0.00	202,387,979.00	6.5%
2) Federal Revenue	8100-8299		492,425.00	6,802,390.00	7,294,815.00	70,000.00	8,713,534.00	8,783,534.00	20.4%
3) Other State Revenue	8300-8599		7,586,917.00	9,080,167.77	16,667,084.77	11,794,366.00	6,453,029.06	18,247,395.06	9.5%
4) Other Local Revenue	8600-8799		2,603,476.00	13,498,263.35	16,101,739.35	1,580,600.00	12,629,952.00	14,210,552.00	-11.7%
5) TOTAL, REVENUES			200,773,407.00	29,380,821.12	230,154,228.12	215,832,945.00	27,796,515.06	243,629,460.06	5.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		82,236,073.00	18,778,656.00	101,014,729.00	84,457,670.00	19,768,104.00	104,225,774.00	3.2%
2) Classified Salaries	2000-2999		22,767,658.00	12,982,866.00	35,750,524.00	23,815,189.00	14,668,682.00	38,483,871.00	7.6%
3) Employee Benefits	3000-3999		39,100,935.00	11,994,457.42	51,095,392.42	42,532,250.00	13,853,141.00	56,385,391.00	10.4%
4) Books and Supplies	4000-4999		6,804,179.00	6,813,871.25	13,618,050.25	7,166,300.00	4,941,254.13	12,107,554.13	-11.1%
5) Services and Other Operating Expenditures	5000-5999		15,884,077.42	7,317,845.91	23,201,923.33	17,540,654.00	9,953,690.66	27,494,344.66	18.5%
6) Capital Outlay	6000-6999		604,175.00	900,506.00	1,504,681.00	0.00	70,869.00	70,869.00	-95.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		362,893.00	829,586.00	1,192,479.00	140,000.00	851,368.00	991,368.00	-16.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(668,693.20)	423,600.20	(245,093.00)	(701,464.40)	454,908.40	(246,556.00)	0.6%
9) TOTAL, EXPENDITURES			167,091,297.22	60,041,388.78	227,132,686.00	174,950,598.60	64,562,017.19	239,512,615.79	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,682,109.78	(30,660,567.66)	3,021,542.12	40,882,346.40	(36,765,502.13)	4,116,844.27	36.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		948,682.00	0.00	948,682.00	325,427.00	0.00	325,427.00	-65.7%
b) Transfers Out	7600-7629		5,215,378.00	1,114,423.00	6,329,801.00	8,232,321.00	0.00	8,232,321.00	30.1%
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		(32,742,659.17)	32,742,659.17	0.00	(35,931,511.00)	35,931,511.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,009,355.17)	31,628,236.17	(5,381,119.00)	(43,838,405.00)	35,931,511.00	(7,906,894.00)	46.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,327,245.39)	967,668.51	(2,359,576.88)	(2,956,058.60)	(833,991.13)	(3,790,049.73)	60.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,751,099.68	2,421,229.32	35,172,329.00	29,423,854.29	3,388,897.83	32,812,752.12	-6.7%
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)			32,751,099.68	2,421,229.32	35,172,329.00	29,423,854.29	3,388,897.83	32,812,752.12	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,751,099.68	2,421,229.32	35,172,329.00	29,423,854.29	3,388,897.83	32,812,752.12	-6.7%
2) Ending Balance, June 30 (E + F1e)			29,423,854.29	3,388,897.83	32,812,752.12	26,467,795.69	2,554,906.70	29,022,702.39	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,388,897.83	3,388,897.83	0.00	2,554,906.70	2,554,906.70	-24.6%
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	7,003,874.61	0.00	7,003,874.61	7,432,348.10	0.00	7,432,348.10	6.1%
Unassigned/Unappropriated Amount		9790	22,419,979.68	0.00	22,419,979.68	19,035,447.59	0.00	19,035,447.59	-15.1%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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				

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	118,043,378.00	0.00	118,043,378.00	128,691,168.00	0.00	128,691,168.00	9.0%
Education Protection Account State Aid - Current Year		8012	31,386,978.00	0.00	31,386,978.00	31,386,978.00	0.00	31,386,978.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	203,976.00	0.00	203,976.00	203,976.00	0.00	203,976.00	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	32,414,944.00	0.00	32,414,944.00	32,414,944.00	0.00	32,414,944.00	0.0%
Unsecured Roll Taxes		8042	1,173,018.00	0.00	1,173,018.00	1,173,018.00	0.00	1,173,018.00	0.0%
Prior Years' Taxes		8043	1,130,688.00	0.00	1,130,688.00	1,130,688.00	0.00	1,130,688.00	0.0%
Supplemental Taxes		8044	1,311,247.00	0.00	1,311,247.00	1,311,247.00	0.00	1,311,247.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	12,917,059.00	0.00	12,917,059.00	12,917,059.00	0.00	12,917,059.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,023.00	0.00	40,023.00	40,023.00	0.00	40,023.00	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			198,621,311.00	0.00	198,621,311.00	209,269,101.00	0.00	209,269,101.00	5.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,530,722.00)	0.00	(8,530,722.00)	(6,881,122.00)	0.00	(6,881,122.00)	-19.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			190,090,589.00	0.00	190,090,589.00	202,387,979.00	0.00	202,387,979.00	6.5%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	3,480,633.00	3,480,633.00	0.00	3,519,128.00	3,519,128.00	1.1%
Special Education Discretionary Grants		8182	0.00	545,342.00	545,342.00	0.00	545,342.00	545,342.00	0.0%
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	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,284,962.00	1,284,962.00		2,624,732.00	2,624,732.00	104.3%
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		223,811.00	223,811.00		390,836.00	390,836.00	74.6%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		24,150.00	24,150.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		36,033.00	36,033.00		359,697.00	359,697.00	898.2%
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		227,248.00	227,248.00		245,288.00	245,288.00	7.9%
All Other Federal Revenue	All Other	8290	422,425.00	1,004,361.00	1,426,786.00	0.00	1,004,361.00	1,004,361.00	-29.6%
TOTAL, FEDERAL REVENUE			492,425.00	6,802,390.00	7,294,815.00	70,000.00	8,713,534.00	8,783,534.00	20.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,230,113.00	0.00	4,230,113.00	8,468,056.00	0.00	8,468,056.00	100.2%
Lottery - Unrestricted and Instructional Materials		8560	3,294,956.00	1,083,273.00	4,378,229.00	3,301,310.00	1,085,362.00	4,386,672.00	0.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,114,423.00	1,114,423.00		0.00	0.00	-100.0%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Career Technical Education Incentive Grant Program	6387	8590		3,406,415.00	3,406,415.00		2,034,368.06	2,034,368.06	-40.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		100,000.00	100,000.00		0.00	0.00	-100.0%
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	61,848.00	3,376,056.77	3,437,904.77	25,000.00	3,333,299.00	3,358,299.00	-2.3%
TOTAL, OTHER STATE REVENUE			7,586,917.00	9,080,167.77	16,667,084.77	11,794,366.00	6,453,029.06	18,247,395.06	9.5%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	103,717.00	0.00	103,717.00	0.00	0.00	0.00	-100.0%
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	20,280.00	0.00	20,280.00	0.00	0.00	0.00	-100.0%
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	266,344.00	0.00	266,344.00	378,600.00	0.00	378,600.00	42.1%
Interest		8660	309,449.00	0.00	309,449.00	30,000.00	0.00	30,000.00	-90.3%
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	10,035.00	0.00	10,035.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	169,262.00	239,744.00	409,006.00	135,000.00	268,000.00	403,000.00	-1.5%
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%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,724,389.00	1,356,760.35	3,081,149.35	1,037,000.00	462,707.00	1,499,707.00	-51.3%
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		11,901,759.00	11,901,759.00		11,899,245.00	11,899,245.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,603,476.00	13,498,263.35	16,101,739.35	1,580,600.00	12,629,952.00	14,210,552.00	-11.7%
TOTAL, REVENUES			200,773,407.00	29,380,821.12	230,154,228.12	215,832,945.00	27,796,515.06	243,629,460.06	5.9%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	64,939,904.00	13,617,534.00	78,557,438.00	66,797,171.00	13,997,628.00	80,794,799.00	2.8%
Certificated Pupil Support Salaries		1200	7,421,309.00	4,051,869.00	11,473,178.00	7,534,739.00	4,305,646.00	11,840,385.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,720,789.00	722,555.00	9,443,344.00	8,926,156.00	735,686.00	9,661,842.00	2.3%
Other Certificated Salaries		1900	1,154,071.00	386,698.00	1,540,769.00	1,199,604.00	729,144.00	1,928,748.00	25.2%
TOTAL, CERTIFICATED SALARIES			82,236,073.00	18,778,656.00	101,014,729.00	84,457,670.00	19,768,104.00	104,225,774.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,628,285.00	6,101,477.00	7,729,762.00	1,558,739.00	7,501,491.00	9,060,230.00	17.2%
Classified Support Salaries		2200	10,101,344.00	3,079,986.00	13,181,330.00	10,502,167.00	3,358,943.00	13,861,110.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,354,942.00	257,665.00	1,612,607.00	1,427,621.00	258,860.00	1,686,481.00	4.6%
Clerical, Technical and Office Salaries		2400	9,462,264.00	1,448,214.00	10,910,478.00	10,094,481.00	1,362,797.00	11,457,278.00	5.0%
Other Classified Salaries		2900	220,823.00	2,095,524.00	2,316,347.00	232,181.00	2,186,591.00	2,418,772.00	4.4%
TOTAL, CLASSIFIED SALARIES			22,767,658.00	12,982,866.00	35,750,524.00	23,815,189.00	14,668,682.00	38,483,871.00	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,810,417.00	2,627,820.66	14,438,237.66	13,687,500.00	3,131,394.00	16,818,894.00	16.5%
PERS		3201-3202	3,358,317.00	2,024,442.00	5,382,759.00	4,081,522.00	2,638,248.00	6,719,770.00	24.8%
OASDI/Medicare/Alternative		3301-3302	2,970,498.00	1,303,953.73	4,274,451.73	3,153,360.00	1,430,768.00	4,584,128.00	7.2%
Health and Welfare Benefits		3401-3402	15,950,474.00	4,919,851.72	20,870,325.72	16,502,899.00	5,418,727.00	21,921,626.00	5.0%
Unemployment Insurance		3501-3502	52,488.00	15,847.85	68,335.85	54,163.00	17,235.00	71,398.00	4.5%
Workers' Compensation		3601-3602	2,939,742.00	875,855.46	3,815,597.46	3,031,991.00	963,559.00	3,995,550.00	4.7%
OPEB, Allocated		3701-3702	1,437,338.00	0.00	1,437,338.00	1,410,500.00	0.00	1,410,500.00	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	581,661.00	226,686.00	808,347.00	610,315.00	253,210.00	863,525.00	6.8%
TOTAL, EMPLOYEE BENEFITS			39,100,935.00	11,994,457.42	51,095,392.42	42,532,250.00	13,853,141.00	56,385,391.00	10.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,247,349.00	1,247,349.00	31,500.00	885,500.00	917,000.00	-26.5%
Books and Other Reference Materials		4200	135,865.00	74,556.64	210,421.64	178,150.00	56,811.00	234,961.00	11.7%
Materials and Supplies		4300	4,820,527.00	3,655,292.13	8,475,819.13	4,965,650.00	3,695,958.13	8,661,608.13	2.2%
Noncapitalized Equipment		4400	1,847,787.00	1,836,673.48	3,684,460.48	1,991,000.00	302,985.00	2,293,985.00	-37.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
TOTAL, BOOKS AND SUPPLIES			6,804,179.00	6,813,871.25	13,618,050.25	7,166,300.00	4,941,254.13	12,107,554.13	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,294,439.00	4,294,439.00	0.00	4,065,642.00	4,065,642.00	-5.3%
Travel and Conferences		5200	156,617.00	361,493.78	518,110.78	334,450.00	324,235.00	658,685.00	27.1%
Dues and Memberships		5300	47,201.00	1,785.00	48,986.00	56,880.00	1,780.00	58,660.00	19.7%
Insurance		5400 - 5450	1,250,600.00	0.00	1,250,600.00	1,260,000.00	0.00	1,260,000.00	0.8%
Operations and Housekeeping Services		5500	4,898,666.00	97,109.00	4,995,775.00	5,117,767.00	98,544.00	5,216,311.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,198,004.00	539,841.00	1,737,845.00	1,321,800.00	1,170,574.00	2,492,374.00	43.4%
Transfers of Direct Costs		5710	(12,917.00)	12,917.00	0.00	(12,225.00)	12,225.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,180.00)	0.00	(4,180.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,988,071.42	2,002,382.40	9,990,453.82	8,469,810.00	4,270,190.66	12,740,000.66	27.5%
Communications		5900	362,015.00	7,878.73	369,893.73	992,172.00	10,500.00	1,002,672.00	171.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,884,077.42	7,317,845.91	23,201,923.33	17,540,654.00	9,953,690.66	27,494,344.66	18.5%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,022.00	35,044.00	94,066.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	533,582.00	865,462.00	1,399,044.00	0.00	70,869.00	70,869.00	-94.9%
Equipment Replacement		6500	11,571.00	0.00	11,571.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			604,175.00	900,506.00	1,504,681.00	0.00	70,869.00	70,869.00	-95.3%
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	1,918.00	0.00	1,918.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.0%
Payments to County Offices		7142	138,208.00	0.00	138,208.00	140,000.00	0.00	140,000.00	1.3%
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	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	10,152.00	122,737.00	132,889.00	0.00	111,032.00	111,032.00	-16.4%
Other Debt Service - Principal		7439	212,615.00	381,849.00	594,464.00	0.00	415,336.00	415,336.00	-30.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,893.00	829,586.00	1,192,479.00	140,000.00	851,368.00	991,368.00	-16.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(423,600.20)	423,600.20	0.00	(454,908.40)	454,908.40	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,093.00)	0.00	(245,093.00)	(246,556.00)	0.00	(246,556.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(668,693.20)	423,600.20	(245,093.00)	(701,464.40)	454,908.40	(246,556.00)	0.6%
TOTAL, EXPENDITURES			167,091,297.22	60,041,388.78	227,132,686.00	174,950,598.60	64,562,017.19	239,512,615.79	5.5%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	948,682.00	0.00	948,682.00	325,427.00	0.00	325,427.00	-65.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			948,682.00	0.00	948,682.00	325,427.00	0.00	325,427.00	-65.7%
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	3,163,240.00	0.00	3,163,240.00	7,447,321.00	0.00	7,447,321.00	135.4%
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	2,052,138.00	1,114,423.00	3,166,561.00	785,000.00	0.00	785,000.00	-75.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,215,378.00	1,114,423.00	6,329,801.00	8,232,321.00	0.00	8,232,321.00	30.1%
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									
Calaveras County Department of Education									

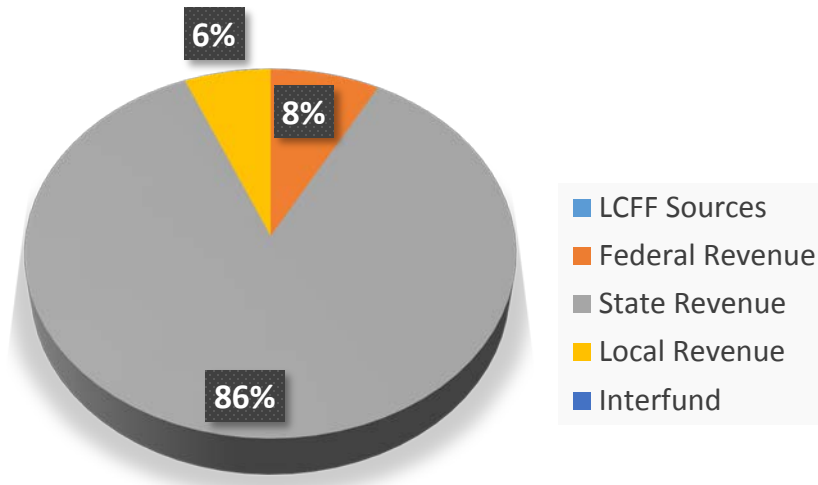
			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	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	(32,742,659.17)	32,742,659.17	0.00	(35,931,511.00)	35,931,511.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,742,659.17)	32,742,659.17	0.00	(35,931,511.00)	35,931,511.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(37,009,355.17)	31,628,236.17	(5,381,119.00)	(43,838,405.00)	35,931,511.00	(7,906,894.00)	46.9%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6300	Lottery: Instructional Materials	882,301.54	1,028,163.54
7338	College Readiness Block Grant	260,452.79	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,118,356.00	1,118,356.00
9010	Other Restricted Local	1,127,787.50	408,387.16
Total, Restricted Balance		3,388,897.83	2,554,906.70

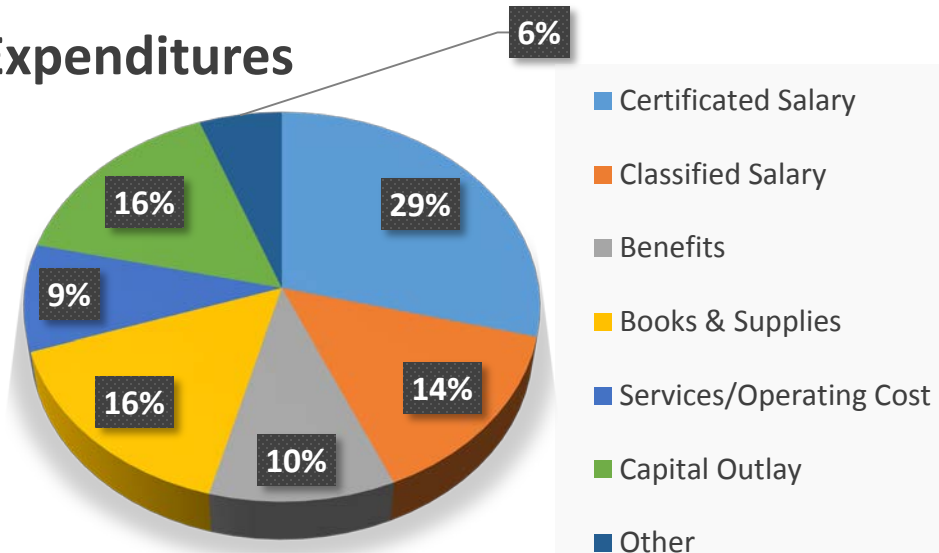
Adult Education Fund (11)

The Adult Education Fund tracks Federal, State, and Local revenues for the District's adult education program. Revenues in this fund are the federal Workforce Investment Act (WIA), state funding, and adult education fees. Income received in this fund must be expended for direct instructional, support, and indirect costs relating to adult education purposes only.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$1.0 million.
Total projected expenditures are \$1.3 million.
Ending fund balance reserve is projected at \$45K.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,533.00	80,533.00	0.0%
3) Other State Revenue		8300-8599	840,678.00	875,146.00	4.1%
4) Other Local Revenue		8600-8799	101,586.05	63,464.00	-37.5%
5) TOTAL, REVENUES			1,022,797.05	1,019,143.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	464,525.00	430,013.00	-7.4%
2) Classified Salaries		2000-2999	168,327.00	215,118.00	27.8%
3) Employee Benefits		3000-3999	170,477.00	158,096.00	-7.3%
4) Books and Supplies		4000-4999	57,956.00	54,750.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	111,444.00	131,021.00	17.6%
6) Capital Outlay		6000-6999	0.00	232,512.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,970.00	10,000.00	11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	72,999.00	74,196.00	1.6%
9) TOTAL, EXPENDITURES			1,054,698.00	1,305,706.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,900.95)	(286,563.00)	798.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,900.95)	(286,563.00)	798.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,452.67	331,551.72	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,452.67	331,551.72	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,452.67	331,551.72	-8.8%
2) Ending Balance, June 30 (E + F1e)			331,551.72	44,988.72	-86.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,551.22	20,988.22	-93.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,000.50	24,000.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,533.00	80,533.00	0.0%
TOTAL, FEDERAL REVENUE			80,533.00	80,533.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	840,678.00	875,146.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			840,678.00	875,146.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,629.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	87,056.00	58,464.00	-32.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,901.00	5,000.00	-54.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,586.05	63,464.00	-37.5%
TOTAL, REVENUES			1,022,797.05	1,019,143.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	250,299.00	248,644.00	-0.7%
Certificated Pupil Support Salaries		1200	20,270.00	11,000.00	-45.7%
Certificated Supervisors' and Administrators' Salaries		1300	119,329.00	111,352.00	-6.7%
Other Certificated Salaries		1900	74,627.00	59,017.00	-20.9%
TOTAL, CERTIFICATED SALARIES			464,525.00	430,013.00	-7.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,021.00	34,283.00	14.2%
Classified Support Salaries		2200	138.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,168.00	180,835.00	30.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			168,327.00	215,118.00	27.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,228.00	54,273.00	12.5%
PERS		3201-3202	39,992.00	28,282.00	-29.3%
OASDI/Medicare/Alternative		3301-3302	28,271.00	19,777.00	-30.0%
Health and Welfare Benefits		3401-3402	30,168.00	41,569.00	37.8%
Unemployment Insurance		3501-3502	2,591.00	279.00	-89.2%
Workers' Compensation		3601-3602	19,477.00	13,916.00	-28.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,750.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			170,477.00	158,096.00	-7.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,759.00	9,500.00	8.5%
Books and Other Reference Materials		4200	12.00	0.00	-100.0%
Materials and Supplies		4300	30,194.00	30,250.00	0.2%
Noncapitalized Equipment		4400	18,991.00	15,000.00	-21.0%
TOTAL, BOOKS AND SUPPLIES			57,956.00	54,750.00	-5.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,852.00	15,783.00	-6.3%
Dues and Memberships		5300	950.00	750.00	-21.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	255.00	255.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,639.00	15,000.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,180.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	65,389.00	89,733.00	37.2%
Communications		5900	9,179.00	9,500.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,444.00	131,021.00	17.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	232,512.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	232,512.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	8,970.00	10,000.00	11.5%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,970.00	10,000.00	11.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,999.00	74,196.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,999.00	74,196.00	1.6%
TOTAL, EXPENDITURES			1,054,698.00	1,305,706.00	23.8%

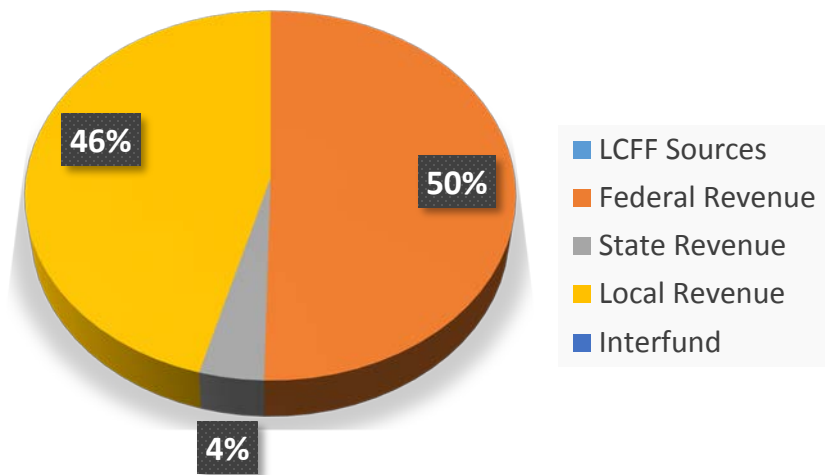
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State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

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6391	Adult Education Block Grant Program	305,261.99	18,698.99
9010	Other Restricted Local	2,289.23	2,289.23
Total, Restricted Balance		307,551.22	20,988.22

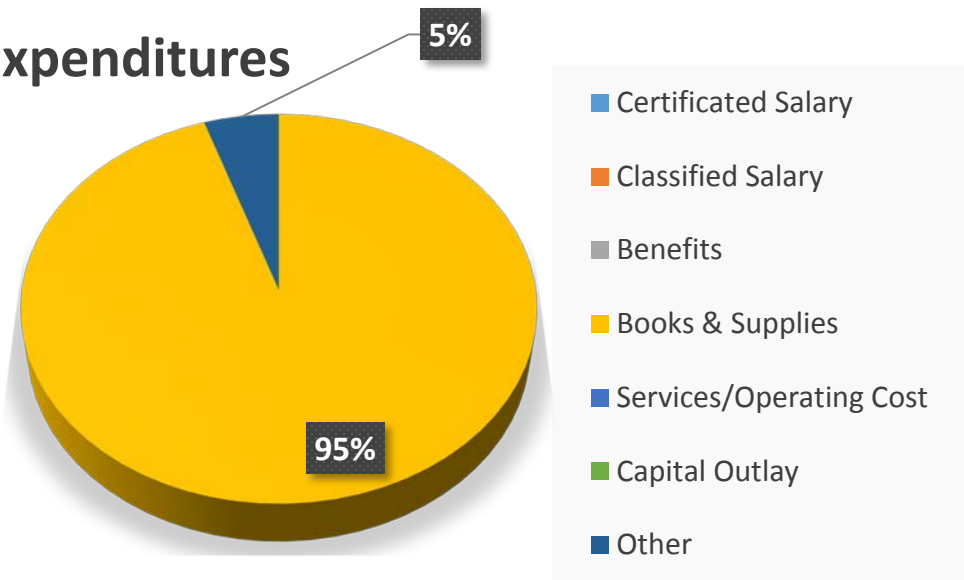
Cafeteria Fund (13)

The Cafeteria Special Revenue Fund accounts for the federal, state, and local resources used to operate the District’s food service program. The primary revenues in this fund are federal and state child nutrition reimbursements, food service sales, and interest.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$3.3 million.
Total projected expenditures are \$3.3 million.
Ending fund balance reserve is projected at \$583K.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,598,348.00	1,660,953.00	3.9%
3) Other State Revenue		8300-8599	122,782.00	128,313.00	4.5%
4) Other Local Revenue		8600-8799	1,366,970.00	1,507,329.00	10.3%
5) TOTAL, REVENUES			3,088,100.00	3,296,595.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,454,318.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,823,654.00	3,185,955.00	74.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	172,094.00	172,360.00	0.2%
9) TOTAL, EXPENDITURES			3,450,066.00	3,358,315.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361,966.00)	(61,720.00)	-82.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(361,966.00)	(61,720.00)	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,006,409.06	644,443.06	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,006,409.06	644,443.06	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,006,409.06	644,443.06	-36.0%
2) Ending Balance, June 30 (E + F1e)			644,443.06	582,723.06	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	644,443.06	582,723.06	-9.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,598,348.00	1,660,953.00	3.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,598,348.00	1,660,953.00	3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	122,782.00	128,313.00	4.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			122,782.00	128,313.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,366,970.00	1,507,329.00	10.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,366,970.00	1,507,329.00	10.3%
TOTAL, REVENUES			3,088,100.00	3,296,595.00	6.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	189,146.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,265,172.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,454,318.00	0.00	-100.0%

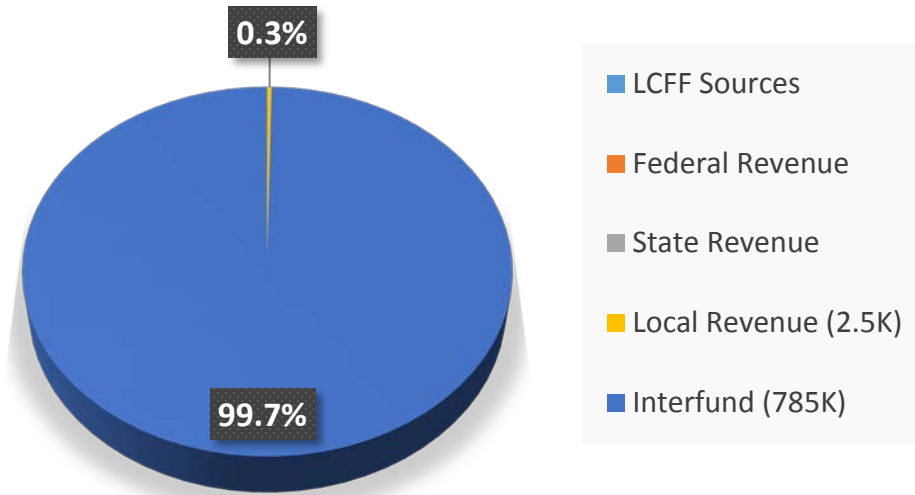
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,354.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,718.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,798,582.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,185,955.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,823,654.00	3,185,955.00	74.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	172,094.00	172,360.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			172,094.00	172,360.00	0.2%
TOTAL, EXPENDITURES			3,450,066.00	3,358,315.00	-2.7%

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

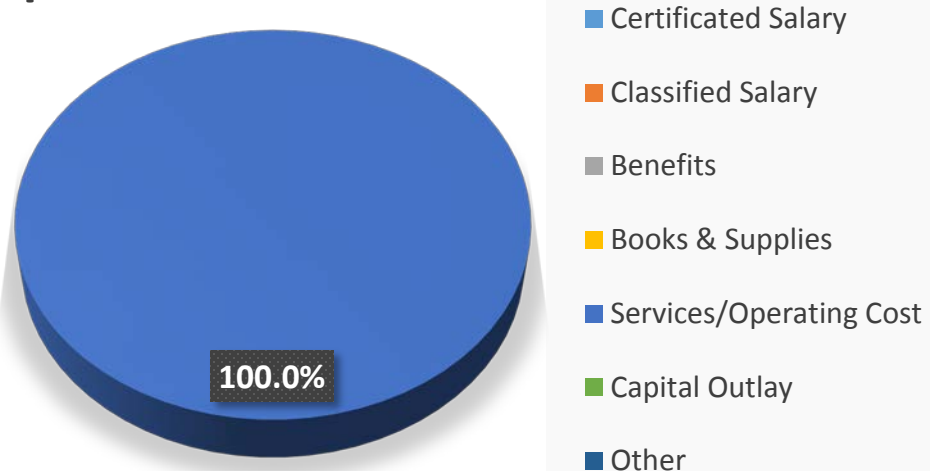
Deferred Maintenance Fund (14)

The Deferred Maintenance Fund tracks the financial and budgetary transactions relating to the District's deferred maintenance activities. The state has eliminated designated funding sources for the District's deferred maintenance program. Interfund transfers from the General Fund provide the primary funding.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$787.5K.
Total projected expenditures are \$1.3 million.
Ending fund balance reserve is projected at \$5.1 million.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,590.00	2,500.00	-93.5%
5) TOTAL, REVENUES			38,590.00	2,500.00	-93.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,275,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,275,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,590.00	(1,272,500.00)	-3397.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,052,138.00	785,000.00	-61.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,052,138.00	785,000.00	-61.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,090,728.00	(487,500.00)	-123.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,501,785.24	5,592,513.24	59.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,501,785.24	5,592,513.24	59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,501,785.24	5,592,513.24	59.7%
2) Ending Balance, June 30 (E + F1e)			5,592,513.24	5,105,013.24	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,592,513.24	5,105,013.24	-8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,590.00	2,500.00	-93.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,590.00	2,500.00	-93.5%
TOTAL, REVENUES			38,590.00	2,500.00	-93.5%

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

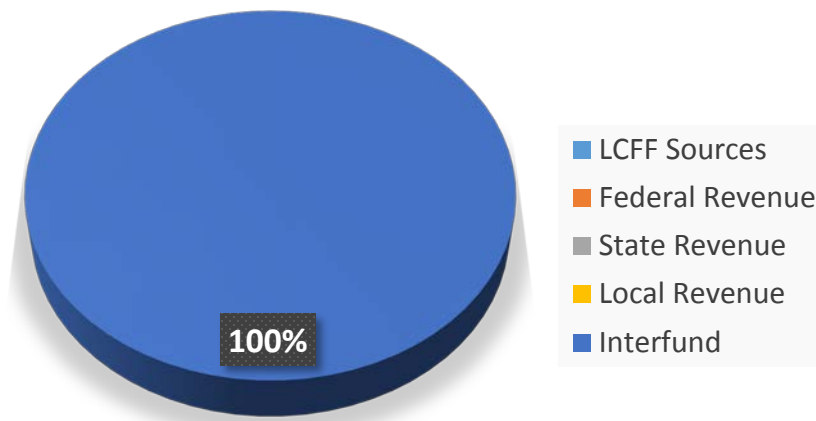
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,275,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,275,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,275,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,052,138.00	785,000.00	-61.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,052,138.00	785,000.00	-61.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,052,138.00	785,000.00	-61.7%

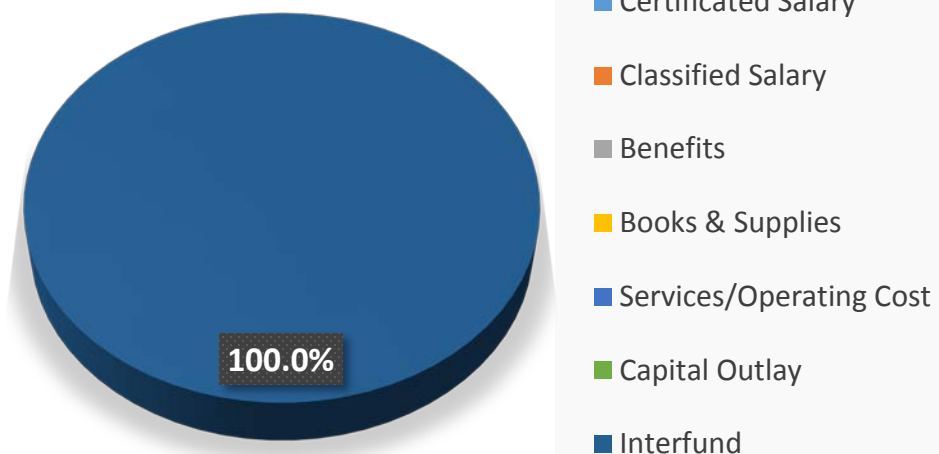
Special Reserve for Other Than Capital Outlay Projects (17)

The Special Reserve Fund is used primarily to provide for the reserve and assignment of general operating purposes other than capital outlay. Funds from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made for the purposes in which the funds have been reserved.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$7.4 million.
Total projected expenditures are \$325K.
Ending fund balance is projected at \$24.8 million.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	168,640.00	0.00	-100.0%
5) TOTAL, REVENUES			168,640.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,640.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,163,240.00	7,447,321.00	135.4%
b) Transfers Out		7600-7629	948,682.00	325,427.00	-65.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,214,558.00	7,121,894.00	221.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,383,198.00	7,121,894.00	198.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,329,017.72	17,712,215.72	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,329,017.72	17,712,215.72	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,329,017.72	17,712,215.72	15.5%
2) Ending Balance, June 30 (E + F1e)			17,712,215.72	24,834,109.72	40.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,712,215.72	24,834,109.72	40.2%
Castaic Opening	0000	9780		2,000,000.00	
Castaic Opening - Technology	0000	9780		1,750,000.00	
Instructional Materials	0000	9780		5,195,991.00	
OPEB Liability	0000	9780		1,000,000.00	
School Buses	0000	9780		460,754.00	
LACOE BEST Project	0000	9780		599,146.00	
Fiscal Solvency	0000	9780		13,828,218.72	
Castaic Opening	0000	9780	2,000,000.00		
Castaic Opening - Technology	0000	9780	1,750,000.00		
Instructional Materials	0000	9780	5,195,991.00		
OPEB Liability	0000	9780	1,000,000.00		
School Buses	0000	9780	460,754.00		
LACOE BEST Project	0000	9780	924,573.00		
Fiscal Solvency	0000	9780	6,380,897.72		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

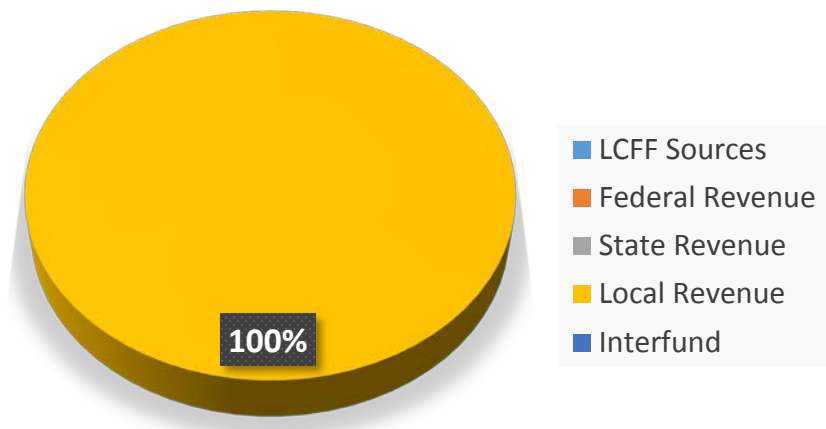
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	168,640.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,640.00	0.00	-100.0%
TOTAL, REVENUES			168,640.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,163,240.00	7,447,321.00	135.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,163,240.00	7,447,321.00	135.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	948,682.00	325,427.00	-65.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			948,682.00	325,427.00	-65.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,214,558.00	7,121,894.00	221.6%

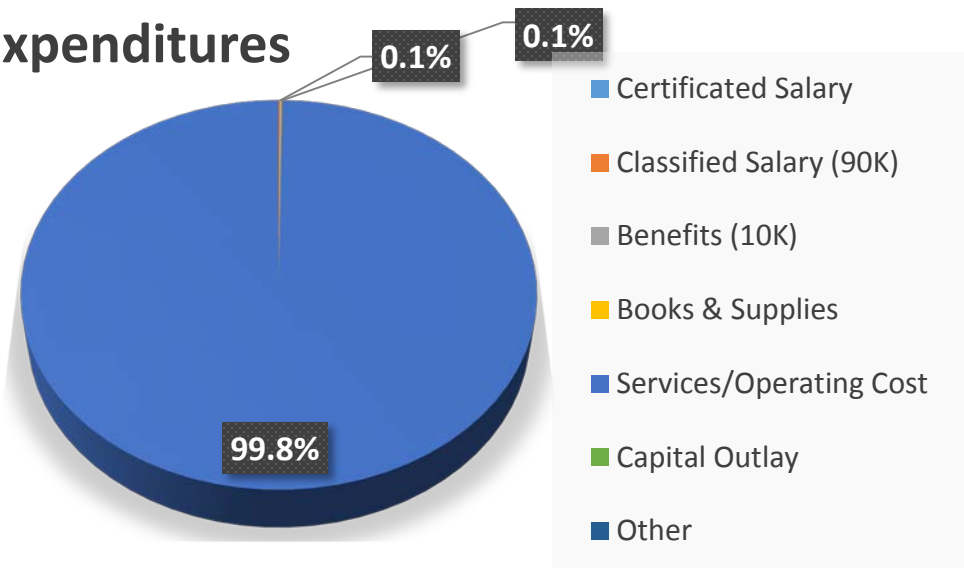
Building Fund (21)

The Building Fund is used primarily to account for General Obligation Bond sale proceeds. Other authorized revenues may include proceeds from the sale of real property and revenue from rentals and leases of real property specifically authorized for deposit by the governing board. The Building Fund is used for the acquisition or construction of major capital facilities.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$250K.
Total projected expenditures are \$87.6 million.
Ending fund balance is projected at \$7.1 million.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,427.68	250,000.00	-83.3%
5) TOTAL, REVENUES			1,500,427.68	250,000.00	-83.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,000.00	90,000.00	0.0%
3) Employee Benefits		3000-3999	10,000.00	10,000.00	0.0%
4) Books and Supplies		4000-4999	123,278.38	60,003.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	4,020,124.82	5,366,630.91	33.5%
6) Capital Outlay		6000-6999	53,474,266.79	82,072,480.08	53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,717,669.99	87,599,113.99	51.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,217,242.31)	(87,349,113.99)	55.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,217,242.31)	(87,349,113.99)	55.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,714,164.83	94,496,922.52	-37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,714,164.83	94,496,922.52	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,714,164.83	94,496,922.52	-37.3%
2) Ending Balance, June 30 (E + F1e)			94,496,922.52	7,147,808.53	-92.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,389,113.99	6,900,000.00	-92.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,808.53	247,808.53	129.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500,427.68	250,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,427.68	250,000.00	-83.3%
TOTAL, REVENUES			1,500,427.68	250,000.00	-83.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,000.00	90,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			90,000.00	90,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	550.00	550.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,885.00	6,885.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	45.00	45.00	0.0%
Workers' Compensation		3601-3602	2,520.00	2,520.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,000.00	10,000.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,140.50	20,001.00	-56.7%
Noncapitalized Equipment		4400	77,137.88	40,002.00	-48.1%
TOTAL, BOOKS AND SUPPLIES			123,278.38	60,003.00	-51.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	12,065.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,994.29	2,000.00	-71.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,001,065.53	5,364,630.91	34.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,020,124.82	5,366,630.91	33.5%
CAPITAL OUTLAY					
Land		6100	9,260,110.00	3,085,000.00	-66.7%
Land Improvements		6170	471,527.25	2,802,000.00	494.2%
Buildings and Improvements of Buildings		6200	43,742,629.54	76,185,479.08	74.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,474,266.79	82,072,480.08	53.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,717,669.99	87,599,113.99	51.8%

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

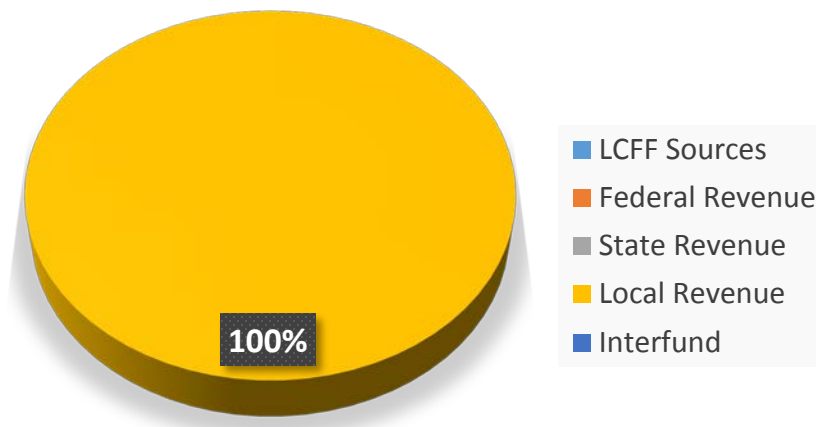
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	94,389,113.99	6,900,000.00
Total, Restricted Balance		94,389,113.99	6,900,000.00

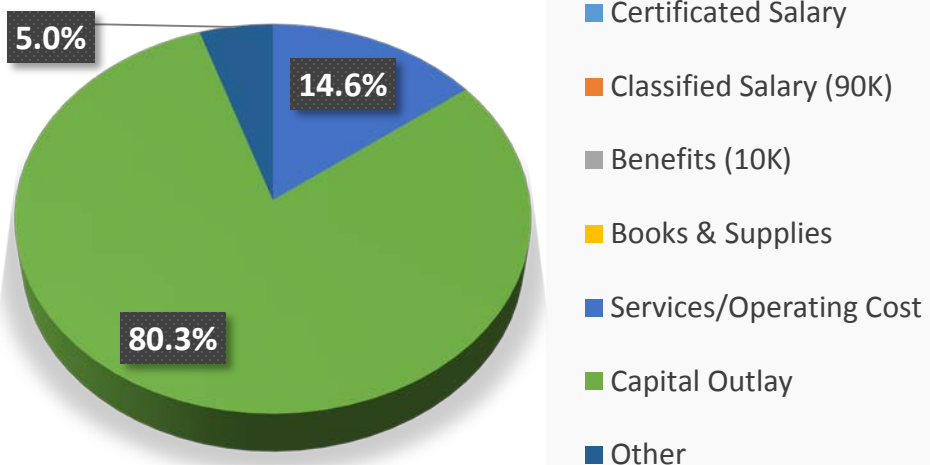
Capital Facilities Fund (25)

The Capital Facilities Fund is used to account for fees levied on developers and other agencies as a condition of development approval. Use of these funds is restricted to expenditures for land, construction, and other facilities-related costs.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$2.7 million.
Total projected expenditures are \$7.5 million.
Ending fund balance is projected at \$10.5 million.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,772,500.00	2,670,500.00	-29.2%
5) TOTAL, REVENUES			3,772,500.00	2,670,500.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	378.55	0.00	-100.0%
3) Employee Benefits		3000-3999	27.12	0.00	-100.0%
4) Books and Supplies		4000-4999	82,285.92	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	458,841.92	1,093,613.00	138.3%
6) Capital Outlay		6000-6999	239,002.14	6,006,869.24	2413.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	376,905.36	376,905.36	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,157,441.01	7,477,387.60	546.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,615,058.99	(4,806,887.60)	-283.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,615,058.99	(4,806,887.60)	-283.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,697,601.54	15,312,660.53	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,697,601.54	15,312,660.53	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,697,601.54	15,312,660.53	20.6%
2) Ending Balance, June 30 (E + F1e)			15,312,660.53	10,505,772.93	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	376,905.36	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,935,755.17	10,505,772.93	-29.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,622,000.00	2,520,000.00	-30.4%
Other Local Revenue					
All Other Local Revenue		8699	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,772,500.00	2,670,500.00	-29.2%
TOTAL, REVENUES			3,772,500.00	2,670,500.00	-29.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	378.55	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			378.55	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16.41	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.10	0.00	-100.0%
Workers' Compensation		3601-3602	10.61	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27.12	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,620.14	0.00	-100.0%
Noncapitalized Equipment		4400	20,665.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			82,285.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	600.00	1,000.00	66.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,744.00	99,800.00	41.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	387,497.92	992,813.00	156.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			458,841.92	1,093,613.00	138.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	102,336.22	6,000,000.00	5763.0%
Buildings and Improvements of Buildings		6200	127,290.00	6,869.24	-94.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,375.92	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			239,002.14	6,006,869.24	2413.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	376,905.36	376,905.36	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			376,905.36	376,905.36	0.0%
TOTAL, EXPENDITURES			1,157,441.01	7,477,387.60	546.0%

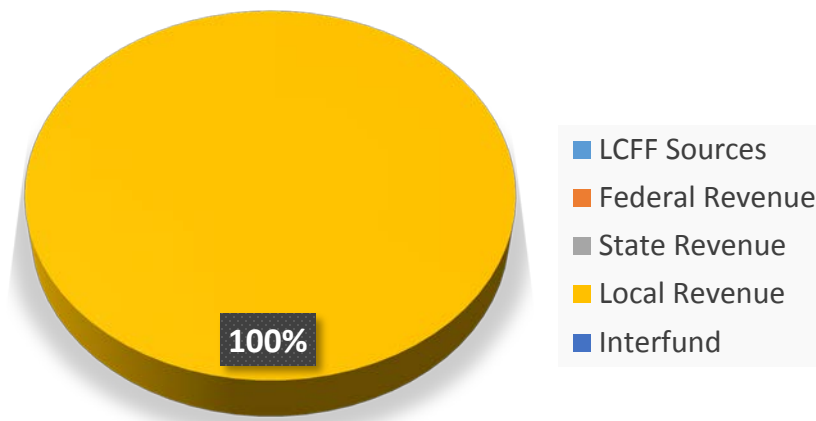
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State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

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	376,905.36	0.00
Total, Restricted Balance		376,905.36	0.00

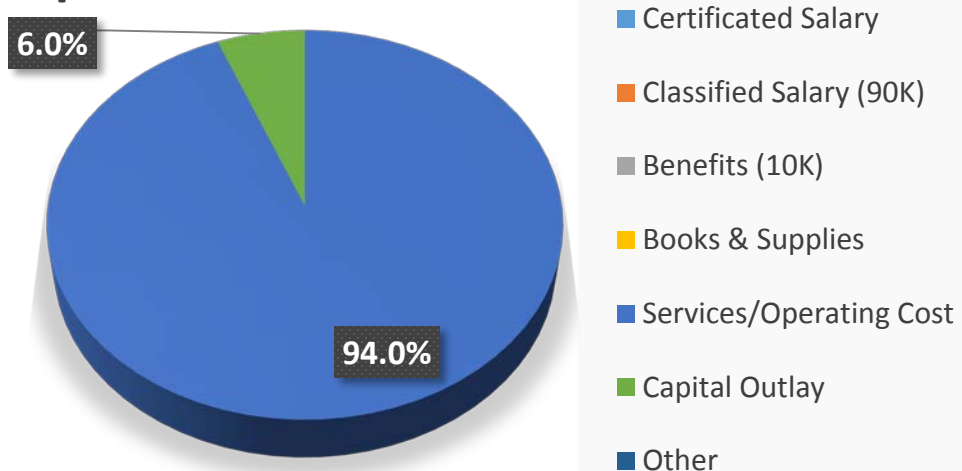
Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for capital outlay purposes, such as costs relating to the opening of a new school or funds for the acquisition of new school facilities.

Revenue



Expenditures



Total projected revenues for 2018-19 are \$101K.
Total projected expenditures are \$8.0 million.
Ending fund balance is projected at \$1.5 million.