



## **ADOPTION BUDGET**

**FY 2018-2019**

**PRESENTED TO THE BOARD OF EDUCATION**

**June 21, 2018**

### **Mission Statement**

Sunnyvale School District provides every student with a strong foundation of academic, behavioral, and social-emotional skills to prepare them for success in a diverse, challenging, and changing world.

SUNNYVALE SCHOOL DISTRICT  
Board of Education

Review and Action Report

TO: Members, Board of Education

FROM: Benjamin H. Picard, Ed.D, Superintendent

CONTACT: Lori van Gogh, CFO / Director of Fiscal Services

DATE: June 21, 2018

RE: Adoption of the 2018-2019 Budget (Under Separate Cover)

I. Support Information

The 2018-2019 Budget for the Sunnyvale School District translates the financial resources of the District into the programs and services provided to the students and the community. As in past years, this year's proposed budget incorporates known information relative to state budget actions. This information is outlined in detail in the section entitled Assumptions to the Adoption Budget.

Management's intended outcomes in budget development and management this year are:

- To maintain high quality instructional programs and support services for our students
- To support our practice around the Correlates of Effective Schools and the goals set forth in the Local Control Accountability Plan (LCAP)
- To provide a safe, clean, attractive, learning environment for students and staff at each school
- To continue the investment in technology to support student learning
- To provide a balanced investment in programs for students, competitive salaries for those employees that serve students, while addressing the operational needs of the District
- To manage spending in a fiscally responsible manner to maintain the financial strength of the school district

In fiscal year 2018-2019 the Local Control Funding Formula (LCFF) reaches full implementation. This funding model does not provide additional funding for the District but requires us to provide focused financial support for students with the greatest needs. Although the

Sunnyvale School District will continue to be funded as a basic aid district, the community it serves is widely diverse in ethnic and socio-economic backgrounds having a large percentage of English Learners and students who are economically disadvantaged. These are the student populations requiring additional support services and allocation of funds in accordance with LCFF and the Local Control Accountability Plan (LCAP).

This Adoption Budget is based on the current State Budget and reflects the District's ongoing commitment to support rich instructional programming and services to our students. Current projections also show adequate year-end fund balances in all funds.

Management will present the necessary budgetary revisions to the Board of Education within 45 days of the State budget adoption to ensure that the budget reflects the most current budget actions taken by the legislature and governor.

II. Recommendation

The Superintendent recommends the Board of Education adopt the 2018-2019 Budget as presented.

**Sunnyvale School District  
Administrative Services**

**Assumptions to the Adoption Budget**

**FY 2018-2019**

**Fund Balance Assumptions**

1. **BEGINNING BALANCE:** The projected beginning balance for July 1, 2018 is \$ 11,742,224. This total is the result of an unrestricted balance of \$11,022,195 and a restricted balance of \$720,029. The beginning balance consists of the following:

Restricted	720,029
Revolving Cash	26,000
Stores	139,782
Infrastructure Upgrade	1,477,891
Unappropriated	<u>9,378,522</u>
Beginning balance	\$11,742,224

2. **ENDING BALANCE:** The projected ending balance for June 30, 2019 is \$14,287,533. This total is the result of an unrestricted balance of \$13,417,504 and a restricted balance of \$870,029. The ending balance consists of the following:

Restricted	870,029
Revolving cash	26,000
Stores	139,782
Infrastructure Upgrade	1,477,891
Unappropriated	<u>11,773,831</u>
Ending balance	\$14,287,533

3. **SURPLUS/DEFICIT:** The Adoption Budget shows a General Fund surplus in the amount of \$2,545,308. This increase is due in part to additional one-time money, as well as a projected decrease for in-lieu property tax payments to charter schools.
4. **RESERVE FOR ECONOMIC UNCERTAINTY:** The fund balance described in item two above does not include the \$12,005,452 set aside in the Special Reserve Fund (17) as a Reserve for Economic Uncertainties. The Special Reserve enables the District to meet the State requirement of three percent (3%) reserve. Total unrestricted reserves are projected to be 26.8 percent as of June 30, 2019.

**Enrollment Assumption**

**AVERAGE DAILY ATTENDANCE:** Average Daily Attendance is projected to be 6,374.82.



## **Revenue Assumptions**

1. **STATE COST OF LIVING ADJUSTMENT:** The District's projected Property Tax revenues are above the estimated entitlements under the LCFF (Local Control Funding Formula); therefore, the District remains a Basic Aid District. Property tax revenues are projected with a 7% increase over FY 2017-2018 levels. For the forecast years, the District's Property tax revenues are projected at an increase of 5.0 and 4.0 percent for 2019-2020 and 2020-2021 respectively.
2. **EDUCATION PROTECTION ACCOUNT:** Proposition 30, a Sales and Income Tax Increase Initiative, allow the State to create an Education Protection Account (EPA), from which districts will receive a yearly allocation. The Sunnyvale School District is budgeted to receive \$1,277,588.
3. **ONE-TIME DISCRETIONARY FUNDING:** Included in the Governor's 2018-2019 Budget are one-time monies in-lieu of outstanding mandated claims of \$344/ADA.
4. **LOCAL REVENUE:** Parcel Tax revenues of \$ 1,060,000 are projected for FY 2018-2019.
5. **SPECIAL EDUCATION:** All Federal revenue is projected without a COLA increase in FY 2018-2019. State revenue is projected with a 2.71% COLA based on recommendations from School Services of California. All revenue assumptions are based on FY 2017-2018 number of pupils and inter-district transfers.
6. **STATE CATEGORICAL FUNDING:** The Adoption Budget includes receipt of the "hold harmless" funding that equates to the total State aid received in FY 2012-2013 or \$2,907,954. The Hold Harmless provision applies to all basic aid districts. It guarantees that districts receive as much total categorical aid as they received in 2012-2013, even if their property taxes exceed the LCFF entitlement.
7. **FEDERAL FUNDING:** A few major programs such as Title I, Basic - Every Student Succeeds, Title II - Supporting Effective Instruction and Title III - Language Instruction for English Learners for limited English proficient (LEP) students are adjusted to reflect preliminary entitlements. No COLA has been added for Federal funds in the 2018-2019 budget.
8. **LOTTERY:** The Lottery revenue projection for FY 2018-2019 is based on \$194 per ADA. Of this revenue amount, \$146 is unrestricted and \$48 is restricted. The restricted lottery funds are reserved for instructional materials and/or assessment materials.
9. **MANDATED SERVICES REIMBURSEMENT:** Senate Bill (SB) 1016 established a Mandate Block Grant (MBG) program commencing in fiscal year 2012-2013. School districts were given a choice to receive funding in support of their mandated activities either through the Mandate Block Grant or through the traditional claims process. Ongoing funding for MBG is based on prior year average daily attendance (ADA) as of the Second Principal Apportionment. The

Sunnyvale School District has elected to receive the Mandate Block Grant. The projected amount for FY 2018-2019 is \$185,555.

10. CLASS SIZE REDUCTION (CSR): CSR is continuing at grades K-3. According to LCFF requirements, the Sunnyvale School district is staffing K-3 classes at 24:1 students to teacher ratio for FY 2018-2019.
11. LEASE REVENUE. Lease revenue is based on current contracts, including cost of living adjustments. Lease revenues are budgeted at \$5,296,579.
12. ADJUSTMENTS: Potential adjustments to revenue could result from increases or decreases in ADA, fluctuations in property tax or an increase or decrease in the State's allocation of funding for schools.

### **Expenditure Assumptions**

1. CERTIFICATED SALARIES: The total certificated FTE, including management positions, is projected to be 402.3 for FY 2018-2019, a 1.0 FTE increase in teacher FTE, from the March 8, 2018 Second Interim Fiscal Solvency Report, due to a projected increase in enrollment for 2018-2019. The Adoption Budget includes step and column increases for SEA and Certificated SCCAMP units.
2. CLASSIFIED SALARIES: The total classified FTE, including management positions, is projected to be 305.5 for 2018-2019, a 1.0 increase in FTE for Para Educators from the March 8, 2018 Second Interim Fiscal Solvency Report. The Adoption Budget includes step and column increases for CSEA and the Classified SCAMP unit.
3. COST OF ONE PERCENT: The approximate cost of a one percent (1%) salary increase is as follows:

Certificated salaries	\$442,097
Classified salaries	\$206,582
Management salaries	\$ 97,650
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	\$746,329

The above costs include statutory employee benefits (STRS, PERS, OASDI, Medicare, Workers Compensation and Unemployment Insurance).

4. EMPLOYEE BENEFITS: Based on a four year rolling average the cost of all employee benefits are budgeted to change by the following estimated percentage rates over FY 2018-2019.

Blue Cross	4%	Vision Service Plan	0%
Kaiser	2%	Delta Dental	0%
Unemployment	0%	Life	0%
PERS	2.531%	Worker's Compensation	0%
STRS	1.85%		

5. **SUPPLIES & SERVICES:** Expenses in these categories have been budgeted according to projected revenues.
6. **EARLY RETIREE BENEFITS.** Benefits are budgeted in accordance with contracts at \$286,000 annually.
7. **ESTIMATED PROPERTY TAX PAYMENTS TO CHARTER SCHOOLS.**  
Included in the Adoption Budget are projected expenditures for property tax payments to charter schools. Summit Public Charter (75 ADA) and Rocketship Discovery Prep (3 ADA) are projected to receive a collective annual payment of \$500,000 for 2018-2019, 2019-2020 and 2020-2021.
8. **ENCROACHMENTS ON THE GENERAL FUND:** The Special Education program contribution from the general fund is projected to be \$12,027,198. In accordance with the LCFF requirements Home to School and Special Ed Transportation are incorporated into the Unrestricted General Fund. The restricted resource codes for transportation were eliminated at the end of 2015-2016. Beginning in 2015-2016 the 3% contribution from the Unrestricted General Fund to the Routine Repair and Maintenance Fund has been reinstated. The 2018-2019 contribution is projected at \$3,468,248. Child Development Fund is underfunded by \$117,802. District is projected to subsidize the After School Education and Safety Program (ASES) at an estimated \$400,945. Due to decreased free and reduced priced meal counts and increased employee costs, the District is projected to contribute \$256,917 to the Cafeteria Fund.
9. **ADJUSTMENTS:** Adjustments to expenditures, not included in this budget, could result from the following:

Potential Increase in Expenditures

- Increased Staffing

Potential Decrease in Expenditures

- Reduction in Staffing

**OTHER FUNDS:** All other funds are projected to have ending balances for June 30, 2019 shown as follows:

Child Development Fund	\$	0
Cafeteria Fund		124,904
Deferred Maintenance Fund		18,340
Special Reserve Fund (Economic Uncertainty)		12,005,452
Building Fund		21,562,169
Capital Facilities Fund		7,662,184

**GENERAL FUND**  
Unrestricted and Restricted Combined

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	65,894,502	70,476,065	74,100,869
2)Federal revenues	8100-8299	2,293,254	2,471,438	2,271,198
3)Other state revenues	8300-8599	6,128,689	6,152,090	7,363,973
4)Other local revenues	8600-8799	7,709,383	7,886,710	7,333,118
5)TOTAL REVENUES		82,025,827	86,986,304	91,069,159
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	36,219,712	37,984,067	38,985,459
2)Classified salaries	2000-2999	13,663,357	13,912,478	14,605,335
3)Employee benefits	3000-3999	19,013,392	20,590,019	22,177,981
4)Books and supplies	4000-4999	2,133,579	3,252,195	2,198,771
5)Services	5000-5999	10,071,715	9,644,392	10,275,170
6)Capital outlay	6000-6999	615,496	686,181	39,200
7)General Administration	7100-7299	7,014	3,340	3,340
( excludg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	(122,551)	(129,568)	(136,125)
9)TOTAL EXPENDITURES		81,601,714	85,943,103	88,149,131
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		424,114	1,043,200	2,920,027
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	949	-	-
b)Transfers out	7610-7629	349,309	326,622	374,719
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		(348,360)	(326,622)	(374,719)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		75,754	716,579	2,545,308
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		10,949,892	11,025,646	11,742,224
a)Adjustments		-	-	-
b)Net beginning balance		10,949,892	11,025,646	11,742,224
2)Ending balance (E + F1b)		11,025,646	11,742,224	14,287,533

**GENERAL FUND**  
Unrestricted Operating Fund

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	61,336,451	66,049,187	69,777,219
2)Federal revenues	8100-8299	13,240	93,283	65,000
3)Other state revenues	8300-8599	2,562,275	2,070,211	3,272,555
4)Other local revenues	8600-8799	7,192,831	7,109,964	6,851,768
5)TOTAL REVENUES		71,104,796	75,322,646	79,966,542
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	29,128,235	30,817,327	31,998,111
2)Classified salaries	2000-2999	7,316,069	7,768,851	8,082,978
3)Employee benefits	3000-3999	12,138,212	13,030,941	14,271,249
4)Books and supplies	4000-4999	1,638,712	1,605,880	1,378,807
5)Services	5000-5999	6,593,848	6,341,508	6,010,543
6)Capital outlay	6000-6999	36,723	5,381	39,200
7)General Administration	7100-7299	7,014	3,340	3,340
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	(152,075)	(163,848)	(165,411)
9)TOTAL EXPENDITURES		56,706,739	59,409,380	61,618,818
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		14,398,057	15,913,266	18,347,724
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	949	-	-
b)Transfers out	7610-7629	349,309	326,622	374,719
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	(13,651,658)	(14,076,760)	(15,577,696)
4)TOTAL, OTHER FINANCING SOURCES / USES		(14,000,018)	(14,403,381)	(15,952,416)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		398,039	1,509,885	2,395,308
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		9,114,271	9,512,310	11,022,195
a)Adjustments				
b)Net beginning balance		9,114,271	9,512,310	11,022,195
2)Ending balance (E + F1b)		9,512,310	11,022,195	13,417,503

**GENERAL FUND**  
Restricted Operating Fund

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	4,558,051	4,426,878	4,323,650
2)Federal revenues	8100-8299	2,280,014	2,378,155	2,206,198
3)Other state revenues	8300-8599	3,566,414	4,081,879	4,091,418
4)Other local revenues	8600-8799	516,552	776,746	481,350
5)TOTAL REVENUES		10,921,031	11,663,658	11,102,616
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	7,091,477	7,166,741	6,987,348
2)Classified salaries	2000-2999	6,347,289	6,143,627	6,522,356
3)Employee benefits	3000-3999	6,875,179	7,559,078	7,906,732
4)Books and supplies	4000-4999	494,867	1,646,315	819,964
6)Capital outlay	5000-5999	3,477,867	3,302,884	4,264,627
6)Capital outlay	6000-6999	578,772	680,800	-
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	29,524	34,280	29,286
9)TOTAL EXPENDITURES		24,894,975	26,533,724	26,530,313
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		(13,973,944)	(14,870,066)	(15,427,696)
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	13,651,658	14,076,760	15,577,696
4)TOTAL, OTHER FINANCING SOURCES / USES		13,651,658	14,076,760	15,577,696
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		(322,286)	(793,306)	150,000
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		1,835,621	1,513,336	720,029
a)Adjustments				
b)Net beginning balance		1,835,621	1,513,336	720,029
2)Ending balance (E + F1b)		1,513,336	720,029	870,029



CHILD DEVELOPMENT  
FUND 12

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	471,799	538,882	519,635
4)Other local revenues	8600-8799	747	500	600
5)TOTAL REVENUES		472,546	539,382	520,235
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	167,562	203,242	193,435
2)Classified salaries	2000-2999	148,169	206,177	213,864
3)Employee benefits	3000-3999	156,960	208,108	214,312
4)Books and supplies	4000-4999	31,464	26,333	15,250
5)Services	5000-5999	788	6,163	1,175
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		504,943	650,023	638,037
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		(32,398)	(110,641)	(117,802)
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	32,398	110,641	117,802
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
	0			
4)TOTAL, OTHER FINANCING SOURCES / USES		32,398	110,641	117,802
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		0.00	0.00	0.00
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		0.00	0.00	0.00
a)Adjustments				
b)Net beginning balance		0.00	0.00	0.00
2)Ending balance (E + F1b)		0.00	0.00	0.00

FOOD SERVICES  
FUND 13

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	1,515,288	1,621,988	1,570,000
3)Other state revenues	8300-8599	101,779	125,000	125,000
4)Other local revenues	8600-8799	663,801	700,613	700,400
5)TOTAL REVENUES		2,280,868	2,447,601	2,395,400
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	971,902	982,923	970,650
3)Employee benefits	3000-3999	386,911	427,682	480,143
4)Books and supplies	4000-4999	63,627	63,873	46,400
5)Services	5000-5999	1,068,436	1,026,771	1,019,000
6)Capital outlay	6000-6999	-	32,765	-
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	122,551	129,568	136,125
9)TOTAL EXPENDITURES		2,613,428	2,663,582	2,652,317
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		(332,560)	(215,981)	(256,917)
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	316,911	215,981	256,917
b)Transfers out	7610-7629	949	-	-
2)Other Sources	8930-8979		-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		315,962	215,981	256,917
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		(16,598)	(0)	-
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		141,502	124,904	124,904
a)Adjustments		-		
b)Net beginning balance		141,502	124,904	124,904
2)Ending balance (E + F1b)		124,904	124,904	124,904



DEFERRED MAINTENANCE  
FUND 14

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	178	100	100
5)TOTAL REVENUES		178	100	100
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	-	-	-
3)Employee benefits	3000-3999	-	-	-
4)Books and supplies	4000-4999	-	-	-
5)Services	5000-5999	-	-	-
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		-	-	-
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		178	100	100
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		178	100	100
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		17,962	18,140	18,240
a)Adjustments				
b)Net beginning balance		17,962	18,140	18,240
2)Ending balance (E + F1b)		18,140	18,240	18,340

## SPECIAL RESERVE

## FUND 17

2018-2019

Adoption Budget

June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	81,109	70,342	70,000
5)TOTAL REVENUES		81,109	70,342	70,000
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	-	-	-
3)Employee benefits	3000-3999	-	-	-
4)Books and supplies	4000-4999	-	-	-
5)Services	5000-5999	-	-	-
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		-	-	-
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		81,109	70,342	70,000
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		81,109	70,342	70,000
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		11,784,000	11,865,110	11,935,452
a)Adjustments				
b)Net beginning balance		11,784,000	11,865,110	11,935,452
2)Ending balance (E + F1b)		11,865,110	11,935,452	12,005,452

**BOND FUND  
FUND 21**

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	903,351	214,992	60,000
5)TOTAL REVENUES		903,351	214,992	60,000
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	345,290	345,060	289,931
3)Employee benefits	3000-3999	126,671	133,252	115,786
4)Books and supplies	4000-4999	571,827	182,667	-
5)Services	5000-5999	479,708	219,547	3,520
6)Capital outlay	6000-6999	19,756,558	20,544,583	16,267,000
7)General Administration	7100-7299			
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		21,280,054	21,425,109	16,676,237
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		(20,376,703)	(21,210,117)	(16,616,237)
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	40,000,000	-	28,000,000
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		40,000,000	-	28,000,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		19,623,297	(21,210,117)	11,383,763
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		11,765,225	31,388,522	10,178,406
a)Adjustments				
b)Net beginning balance		11,765,225	31,388,522	10,178,406
2)Ending balance (E + F1b)		31,388,522	10,178,406	21,562,169

**CAPITAL FACILITIES  
FUND 25**

2018-2019  
Adoption Budget  
June 21, 2018

Description	Account Code	Actuals 2016-2017	Estimated Actuals 2017-2018	Adoption Budget 2018-2019
<b>A. REVENUES</b>				
1)LCFF Sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	1,167,904	1,954,557	503,000
5)TOTAL REVENUES		1,167,904	1,954,557	503,000
<b>B. EXPENDITURES</b>				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	462	-	-
3)Employee benefits	3000-3999	43	-	-
4)Books and supplies	4000-4999	156,140	150,520	186,800
5)Services	5000-5999	509,914	379,147	28,300
6)Capital outlay	6000-6999	-	-	1,100
7)General Administration	7100-7299	-	-	-
( excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		666,559	529,667	216,200
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>				
		501,345	1,424,890	286,800
<b>D. OTHER FINANCING SOURCES/USES</b>				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		501,345	1,424,890	286,800
<b>F. FUND BALANCE, RESERVES</b>				
1)Beginning balance		5,449,149	5,950,494	7,375,384
a)Adjustments				
b)Net beginning balance		5,449,149	5,950,494	7,375,384
2)Ending balance (E + F1b)		5,950,494	7,375,384	7,662,184

# **Unrestricted Fund Summary**

## **01 - General - Unrestricted**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals Budget	2018-19 Adoption Budget
<b>Income</b>				
801100 - Revenue Limit State Aid - Current Year	2,948,748.00	2,965,669.00	2,907,954.00	2,907,954.00
801200 - EPA	1,304,594.00	1,285,146.00	1,277,588.00	1,277,588.00
801900 - Revenue Limit State Aid - Prior Years	186.00	-	-	-
802100 - Homeowners Exemption	258,295.94	259,662.34	262,383.00	256,606.00
804100 - Secured Rolls Tax	47,729,318.76	52,283,610.13	57,288,851.00	61,299,071.00
804200 - Unsecured Roll Taxes	3,663,888.14	3,630,866.42	3,930,105.00	3,686,000.00
804700 - Community Redevelopment Funds	5,022,520.07	2,545,115.06	2,582,306.00	850,000.00
809600 - Transfer of Charter In-Lieu Taxes	(1,715,848.43)	(1,633,618.31)	(2,200,000.00)	(500,000.00)
829000 - All Other Federal Revenue	105,276.23	13,239.59	93,283.19	65,000.00
855000 - Mandated Cost Reimbursements	3,634,943.00	1,582,489.00	1,121,454.00	2,352,755.00
859000 - All Other State Revenue	27,483.82	16,299.28	28,957.32	-
862100 - Parcel Taxes	-	(177.00)	-	-
862500 - Community Redevelopment Funds Not Subjec	35,167.35	156,404.62	194,000.00	150,000.00
863100 - Sale of Equipment and Supplies	-	9,357.16	-	-
865000 - Leases and Rentals	4,847,120.79	4,918,316.66	5,142,310.00	5,296,579.00
866000 - Interest	97,213.44	150,044.45	56,000.00	25,000.00
869900 - All Other Local Revenue	687,400.74	844,058.03	587,278.13	470,189.16
878100 - All Other Transfers from Districts or Charter Schools	88,736.20	47,961.41	69,767.67	-
878200 - All Other Transfers from County Offices	1,109.48	1,075.29	608.67	-
891900 - Other Authorized Interfund Transfers In	-	948.96	-	-
898000 - Contributions from Unrestricted Revenues	(11,606,276.81)	(13,651,657.97)	(14,076,759.66)	(15,577,696.46)
<b>8 - Revenue</b>	<b>57,129,876.72</b>	<b>55,424,810.12</b>	<b>59,266,086.32</b>	<b>62,559,045.70</b>

<b>Income</b>	<b>57,129,876.72</b>	<b>55,424,810.12</b>	<b>59,266,086.32</b>	<b>62,559,045.70</b>
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## **Expense**

111000 - K-5 Classroom Teachers	13,974,387.74	14,735,175.90	15,132,082.14	15,361,690.88
111400 - 6-8 Classroom Teachers	5,925,587.44	6,367,156.63	7,142,255.25	7,307,879.09
112000 - Summer School Teachers Hourly	182,895.21	200,790.80	183,616.66	183,616.66
113000 - Special Teachers-Hourly	6,112.75	7,197.86	10,000.00	8,000.00
113300 - Teacher on Special Assignment	-	344,510.77	450,310.89	538,809.40
113400 - ESL Teacher	432,471.12	419,368.08	1,047,918.80	1,024,751.00
113600 - Master Plan-Resource Specialist	31,267.00	36,554.89	39,222.00	40,616.50
113900 - PAR Teacher	-	91,307.50	-	-
115100 - Sub Teacher-Medical Leave	326,543.79	378,580.46	372,000.00	255,000.00
115200 - Sub Teacher-Curriculum Development	154,079.86	193,270.32	126,254.63	233,704.02
115400 - Sub Teacher-Jury Duty	609.90	2,447.80	-	3,200.00
115500 - Sub Teacher-Negotiations	(1,149.14)	3,257.85	-	8,500.00
115600 - Sub Teacher-Bereavement	1,549.90	13,958.50	-	4,500.00
115700 - Sub Workers Comp / IA	299.40	1,667.10	-	1,500.00
115800 - Sub Teacher-Pending	-	900.00	-	-
115900 - Sub Teacher - Maternity Leave	6,415.00	54,177.22	24,500.00	-
116000 - Sub Teacher-Sick Leave AB1522	3,135.00	3,836.11	-	-
117000 - Teacher Extra Duty	-	5,048.21	-	-
119000 - Other Teachers	307,374.70	151,943.42	241,916.61	235,384.94
119500 - Teachers-Adjunct Duty Pay	334,157.85	499,665.82	13,580.00	334,580.00
123100 - Psychologist Extra Duty	-	2,240.75	-	-
126000 - Social workers - certificated	297,495.60	270,329.92	350,976.94	359,343.94
126100 - Social Worker Extra Duty	-	-	4,400.00	4,400.00
126500 - Social Worker Adjunct Duty	3,878.00	4,109.98	-	-
127200 - Nurse-Certificated	283,251.15	268,938.21	306,303.00	294,890.70
130300 - Summer School Principal Hourly	-	-	5,250.00	5,250.00
130500 - Principals-Elementary	1,058,148.62	1,113,090.29	1,185,737.00	1,197,064.00
130600 - Principals-Middle	293,776.46	312,661.81	329,414.00	330,718.00
130700 - Assistant Principals-Elementary	552,288.86	526,351.21	634,812.00	643,103.00
130800 - Assistant Principals-Middle	469,874.96	507,221.04	529,523.00	537,714.00
131000 - Directors-Certificated	134,211.00	127,166.05	136,154.00	140,056.00
131200 - Director of Special Education	82,536.00	87,486.48	47,554.50	48,669.60
132000 - Supervisors-Certificated	328,565.54	335,319.78	272,679.81	170,812.00
137000 - Director-Extra Hours	-	-	1,809.00	-
139000 - Assistant Superintendent	426,591.55	459,089.36	590,424.09	590,424.09
190500 - Certificated Classroom Move	980.00	900.00	-	-

# **Unrestricted Fund Summary**

## **01 - General - Unrestricted**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals Budget	2018-19 Adoption Budget
192000 - Teacher on Special Assignment	5,962.59	2,422.40	-	-
193300 - Instructional Coach	248,003.10	56,521.20	128,509.64	660,456.00
<b>1 - Certificated Salaries</b>	<b>25,871,300.95</b>	<b>27,584,663.72</b>	<b>29,307,203.96</b>	<b>30,524,633.82</b>
211000 - Instructional Aides	598,071.83	722,687.88	716,235.82	783,308.57
216000 - Computer Specialist	162.36	470.05	-	-
217000 - Instructional Aide Extra Hours	70.95	5,898.50	10,300.00	20,320.00
219000 - Substitute Classified Instructional Aide	-	6,749.78	-	-
221000 - Library and Media Aides	312,492.87	354,652.58	420,884.53	425,236.11
221200 - Library and Media Aides-Extra Hours	1,235.06	836.56	-	-
221600 - Health Aides	158,890.85	160,058.96	193,637.21	198,732.49
221700 - Health Aides-Extra Hours	516.04	644.04	-	-
222200 - Custodian I and II	1,083,068.34	1,149,786.79	1,204,093.90	1,222,772.97
222300 - Grounds/Maintenance Worker	124,812.03	131,600.41	138,583.07	141,496.92
222400 - Skilled Maintenance Worker	69,572.16	76,775.76	81,998.36	81,338.04
222500 - Delivery Drivers	17,407.00	20,344.13	20,921.76	20,921.76
222600 - Substitutes/Maint & Operations	-	762.45	-	-
222800 - Non-Regular Personnel-Maint & Operations	107,716.34	82,504.79	65,100.00	55,000.00
222900 - Regular Personnel Extra Hrs-Maint & OPS	-	980.11	20,000.00	20,000.00
225000 - Regular Personnel-Transportation	215,375.30	175,137.83	209,910.31	238,847.44
225600 - Substitutes-Transportation	-	-	2,500.00	2,500.00
225900 - Regular Personnel-Transportation-ExtraHr	15,242.80	10,010.33	15,000.00	15,000.00
231000 - Superintendent-Classified	302,830.90	335,271.20	322,760.04	322,760.04
232000 - Administrative Assistant-Classified	94,144.81	101,308.78	106,868.16	108,398.32
236000 - Directors-Classified	199,241.16	216,180.00	229,994.24	235,195.45
237000 - Supervisors-Classified	109,444.69	160,266.25	207,029.17	256,410.21
239500 - Other Managers-Classified	547,762.13	578,721.65	675,981.51	738,346.58
239600 - Governing Board Members	14,404.83	12,057.50	16,873.00	16,873.00
241000 - Regular Personnel-Clerical	795,221.68	820,467.54	843,453.38	861,021.68
243000 - Substitutes-Clerical	887.83	8,697.63	11,028.64	-
244000 - Accountants	308,855.15	331,510.78	378,635.38	475,838.00
245000 - Secretaries	825,716.87	913,719.70	933,378.57	931,012.10
246000 - Computer Operators	459,477.62	477,070.26	513,782.72	514,284.05
247000 - Extra Work-Clerical	819.05	6,455.67	12,947.50	11,100.00
291500 - Other Classified-Regular	364,490.77	308,423.46	270,705.38	384,764.60
291600 - Other Classified-Hourly	-	107,832.15	140,300.00	-
291700 - Other Classified-Subs	-	1,540.50	4,448.75	-
292000 - Non Regular Personnel-Other Classified	14,960.02	11,206.85	1,500.00	1,500.00
293000 - Substitutes-Other Classified	18,576.25	17,094.89	-	-
296000 - Otjer Classified Sick Leave AB1522	823.24	1,245.96	-	-
299000 - Other Classified - Extra Duty	3,125.98	7,097.14	-	-
<b>2 - Classified Salaries</b>	<b>6,765,416.91</b>	<b>7,316,068.86</b>	<b>7,768,851.40</b>	<b>8,082,978.33</b>
310100 - State Teachers Retirement System, Certi	2,698,714.64	3,373,684.45	4,093,663.99	4,815,223.23
310200 - State Teachers Retirement System, class	7,201.04	5,927.42	8,094.58	9,121.40
320100 - Public Employees Retirement System, Cer	46,668.80	51,916.20	59,095.13	68,191.78
320200 - Public Employees Retirement System, cla	738,111.84	937,756.53	1,125,033.25	1,335,286.94
331100 - OASDI - Certificated	33,367.23	33,401.95	2,486.04	3,278.88
331200 - OASDI - Classified	384,411.99	420,293.57	451,395.97	464,558.74
332100 - Medicare - Certificated	359,420.18	385,791.19	423,503.71	434,858.99
332200 - Medicare - Classified	94,710.15	103,078.80	112,306.53	115,975.67
340100 - Health & Welfare Benefits, Certificated	3,994,625.67	3,980,383.99	4,000,283.96	4,171,826.61
340200 - Health & Welfare Benefits, classified po	1,342,393.14	1,377,029.84	1,418,360.40	1,457,715.85
350100 - State Unemployment Insurance, Certificat	12,625.34	13,509.10	15,533.77	15,039.70
350200 - State Unemployment Insurance, classified	3,266.27	3,553.39	3,849.63	4,003.31
360100 - Workers Compensation Insurance, Certifi	421,313.72	414,302.15	445,746.94	462,499.53
360200 - Workers Compensation Insurance, classif	109,145.32	109,214.67	115,787.10	121,346.47
370100 - Retiree Benefits, Certificated positions	170,597.23	186,853.12	145,000.00	145,000.00
370200 - Retiree Benefits, classified positions	173,404.67	237,028.95	141,000.00	141,000.00
390100 - Other Benefits TSA, Certificated positio	15,092.07	15,958.72	82.50	-
390200 - Other Benefits TSA, classified positions	2,790.04	2,823.00	40.18	-
<b>3 - Benefits</b>	<b>10,607,859.34</b>	<b>11,652,507.04</b>	<b>12,561,263.68</b>	<b>13,764,927.10</b>
410000 - Approved Textbooks and Core Curricula Ma	-	98,939.57	17,050.14	5,000.00
420000 - Books and Reference Materials	97,108.70	178,493.18	132,415.18	88,308.01



# **Unrestricted Fund Summary**

<b>01 - General - Unrestricted</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals Budget</b>	<b>2018-19 Adoption Budget</b>
431000 - Classroom/Office Supplies	531,480.07	900,793.78	592,271.81	542,965.18
431900 - Stores Inventory Adjustment	(0.14)	-	-	-
435000 - Duplicating	26,512.44	28,953.80	28,745.00	23,120.00
436000 - Bus/Vehicle Supplies	36,731.80	52,996.40	30,000.00	30,000.00
438000 - Maintenance/Operations Supplies	153,704.89	163,871.96	160,000.00	175,000.00
440000 - Noncapitalized Equipment	432,516.19	214,663.20	645,397.88	514,413.64
<b>4 - Supplies</b>	<b>1,278,053.95</b>	<b>1,638,711.89</b>	<b>1,605,880.01</b>	<b>1,378,806.83</b>
510000 - Subagreements for Services	1,587,038.41	1,521,939.61	1,541,166.00	1,285,340.83
520100 - Mileage/Certificated Management	66,668.86	78,700.31	71,017.36	68,281.30
520200 - Mileage/Classified Management	25,012.82	26,909.66	33,190.71	24,256.55
521000 - Mileage/personal Expense Reimbursement	8,435.31	4,140.02	3,420.00	6,300.00
522000 - Conference Expense	169,941.44	152,885.92	114,727.10	118,173.20
530000 - Dues and Memberships	33,231.40	34,716.24	29,170.00	34,500.00
545000 - Property & Liability Insurance	359,950.72	378,608.00	360,000.00	360,000.00
551500 - Disposal Services	313,710.92	294,278.01	311,000.00	329,660.00
552200 - Electricity	818,195.20	817,183.59	818,313.00	820,000.00
552400 - Gas-Heating	87,709.63	117,865.62	120,000.00	123,600.00
553000 - Pest Control	28,602.25	21,151.43	23,000.00	24,000.00
555600 - Sewage	40,891.80	52,090.24	56,800.00	61,912.00
555800 - Water	65,161.75	119,462.99	132,604.00	147,190.00
560000 - Rentals, Leases, and Repairs	-	-	2,800.00	-
561000 - Equipment Maintenance Agreement	35,700.00	272.10	-	-
562200 - Rentals - Equipment	53,471.24	62,324.06	65,000.00	65,000.00
567500 - Repairs, Contracted-Equipment Other	11,515.29	13,855.53	11,237.00	17,237.00
567900 - Repairs, Contracted Vehicles	-	-	5,190.00	-
571000 - Direct Costs for Transfer of Service	-	-	-	-
571200 - Interprogram-Bus Trips	(14,405.00)	(8,750.00)	-	-
575000 - Directo Costs for Interfund Services	(382.08)	(3,626.76)	-	-
580000 - Professional/Consulting Services and Ope	236,577.11	195,090.23	201,013.00	202,402.00
581200 - Advertising-NonLegal	4,877.02	8,918.01	1,800.00	6,000.00
582000 - Audit Expenses	44,150.00	51,000.00	52,000.00	52,000.00
582200 - Bank Fees	2,087.63	3,129.25	-	2,500.00
582500 - Consultants	45,663.96	47,585.91	50,490.00	17,265.00
583000 - Contracted Services	1,587,957.47	1,993,783.12	1,929,108.32	1,624,814.12
583500 - Elections	-	74,010.00	-	101,500.00
583800 - Fingerprinting	14,320.00	12,537.00	5,000.00	-
584500 - Legal Expense	260,707.31	139,090.20	160,500.00	230,500.00
584600 - Licensing Agreements	184,706.20	307,949.04	156,326.55	232,431.00
586500 - Payments to Parents in Lieu of	10,506.08	9,915.54	11,000.00	11,000.00
586800 - Physical Examinations	854.00	433.00	3,700.00	1,000.00
587700 - Testing-TB	100.00	2,070.00	2,755.00	-
591000 - Postage	30,984.64	26,161.35	25,680.00	23,180.00
593000 - Telephone	91,224.40	38,168.98	43,500.00	20,500.00
<b>5 - Services</b>	<b>6,205,165.78</b>	<b>6,593,848.20</b>	<b>6,341,508.04</b>	<b>6,010,543.00</b>
640000 - Equipment	102,836.60	36,723.34	5,380.70	39,200.00
645500 - Technology Equipment	124,137.77	-	-	-
<b>6 - Capital</b>	<b>226,974.37</b>	<b>36,723.34</b>	<b>5,380.70</b>	<b>39,200.00</b>
714200 - Other Tuition, Excess Costs, and/or Defi	3,491.00	7,014.00	3,340.00	3,340.00
731000 - Direct Support/Indirect Costs - Interpro	(24,964.05)	(29,524.00)	(34,280.14)	(29,285.87)
735000 - Direct Support/Indirect Costs - Interfun	(123,471.00)	(122,551.00)	(129,568.00)	(136,125.00)
761100 - From General Fund to Child Development F	25,800.90	32,397.60	110,640.97	117,801.78
761200 - Between General Fund and Special Reserve	2,939,281.52	-	-	-
761600 - From General Fund to Cafeteria Fund	184,321.05	316,911.18	215,980.76	256,917.39
<b>7 - Other Outgo</b>	<b>3,004,459.42</b>	<b>204,247.78</b>	<b>166,113.59</b>	<b>212,648.30</b>
<b>Expense</b>	<b>53,959,230.72</b>	<b>55,026,770.83</b>	<b>57,756,201.38</b>	<b>60,013,737.38</b>
<b>01 - General - Unrestricted</b>	<b>3,170,646.00</b>	<b>398,039.29</b>	<b>1,509,884.94</b>	<b>2,545,308.32</b>

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
000000 - Undesignated

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
801100 - Revenue Limit State Aid - Current Year	2,948,748.00	2,965,669.00	2,907,954.00	2,907,954.00
801200 - EPA	1,304,594.00	1,285,146.00	1,277,588.00	1,277,588.00
801900 - Revenue Limit State Aid - Prior Years	186.00	-	-	-
802100 - Homeowners Exemption	258,295.94	259,662.34	262,383.00	256,606.00
804100 - Secured Rolls Tax	47,729,318.76	52,283,610.13	57,288,851.00	61,299,071.00
804200 - Unsecured Roll Taxes	3,663,888.14	3,630,866.42	3,930,105.00	3,686,000.00
804700 - Community Redevelopment Funds	5,022,520.07	2,545,115.06	2,582,306.00	850,000.00
809600 - Transfer of Charter In-Lieu Taxes	(1,715,848.43)	(1,633,618.31)	(2,200,000.00)	(500,000.00)
855000 - Mandated Cost Reimbursements	3,634,943.00	1,582,489.00	1,121,454.00	2,352,755.00
859000 - All Other State Revenue	27,483.82	16,299.28	28,957.32	-
862100 - Parcel Taxes	-	(177.00)	-	-
862500 - Community Redevelopment Funds Not Subjec	35,167.35	156,404.62	194,000.00	150,000.00
863100 - Sale of Equipment and Supplies	-	9,357.16	-	-
865000 - Leases and Rentals	4,847,120.79	4,918,316.66	5,142,310.00	5,296,579.00
866000 - Interest	97,213.44	150,044.45	56,000.00	25,000.00
869900 - All Other Local Revenue	132,350.42	321,664.44	166,835.70	35,000.00
878100 - All Other Transfers from Districts or Charter Schools	88,736.20	47,961.41	69,767.67	-
878200 - All Other Transfers from County Offices	1,109.48	1,075.29	608.67	-
891900 - Other Authorized Interfund Transfers In	-	948.96	-	-
898000 - Contributions from Unrestricted Revenues	(11,606,276.81)	(13,651,657.97)	(14,076,759.66)	(15,577,696.46)
<b>8 - Revenue</b>	<b>56,469,550.17</b>	<b>54,889,176.94</b>	<b>58,752,360.70</b>	<b>62,058,856.54</b>
<b>Income</b>	<b>56,469,550.17</b>	<b>54,889,176.94</b>	<b>58,752,360.70</b>	<b>62,058,856.54</b>
<b>Expense</b>				
575000 - Directo Costs for Interfund Services	733.10	881.47	-	-
<b>5 - Services</b>	<b>733.10</b>	<b>881.47</b>	<b>-</b>	<b>-</b>
714200 - Other Tuition, Excess Costs, and/or Defi	3,491.00	7,014.00	3,340.00	3,340.00
731000 - Direct Support/Indirect Costs - Interpro	(24,964.05)	(29,524.00)	(34,280.14)	(29,285.87)
735000 - Direct Support/Indirect Costs - Interfun	(123,471.00)	(122,551.00)	(129,568.00)	(136,125.00)
761100 - From General Fund to Child Development F	25,800.90	32,397.60	110,640.97	117,801.78
761200 - Between General Fund and Special Reserve	2,939,281.52	-	-	-
761600 - From General Fund to Cafeteria Fund	184,321.05	316,911.18	215,980.76	256,917.39
<b>7 - Other Outgo</b>	<b>3,004,459.42</b>	<b>204,247.78</b>	<b>166,113.59</b>	<b>212,648.30</b>
<b>Expense</b>	<b>3,005,192.52</b>	<b>205,129.25</b>	<b>166,113.59</b>	<b>212,648.30</b>
<b>000000 - Undesignated</b>	<b>53,464,357.65</b>	<b>54,684,047.69</b>	<b>58,586,247.11</b>	<b>61,846,208.24</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

010000 - Stores, Warehouse and Delivery

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
222500 - Delivery Drivers	17,407.00	20,344.13	20,921.76	20,921.76
222600 - Substitutes/Maint & Operations	-	762.45	-	-
<b>2 - Classified Salaries</b>	<b>17,407.00</b>	<b>21,106.58</b>	<b>20,921.76</b>	<b>20,921.76</b>
320200 - Public Employees Retirement System, cla	2,062.19	2,783.35	3,249.36	3,703.15
331200 - OASDI - Classified	935.50	1,289.83	1,297.15	1,297.15
332200 - Medicare - Classified	218.82	306.03	303.36	303.36
340200 - Health & Welfare Benefits, classified po	2,684.19	2,813.26	2,807.63	2,869.83
350200 - State Unemployment Insurance, classified	8.72	10.56	10.46	10.46
360200 - Workers Compensation Insurance, classif	290.34	323.26	317.65	317.65
390200 - Other Benefits TSA, classified positions	8.81	9.47	-	-
<b>3 - Benefits</b>	<b>6,208.57</b>	<b>7,535.76</b>	<b>7,985.61</b>	<b>8,501.60</b>
431000 - Classroom/Office Supplies	(1,760.60)	3,944.84	250.00	250.00
431900 - Stores Inventory Adjustment	(0.14)	-	-	-
<b>4 - Supplies</b>	<b>(1,760.74)</b>	<b>3,944.84</b>	<b>250.00</b>	<b>250.00</b>
<b>Expense</b>	<b>21,854.83</b>	<b>32,587.18</b>	<b>29,157.37</b>	<b>29,673.36</b>
<b>010000 - Stores, Warehouse and Delivery</b>	<b>(21,854.83)</b>	<b>(32,587.18)</b>	<b>(29,157.37)</b>	<b>(29,673.36)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
012900 - 4/5 Release

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
111000 - K-5 Classroom Teachers	172,836.95	196,307.35	198,783.00	356,180.00
115100 - Sub Teacher-Medical Leave	1,409.70	2,632.05	-	-
115200 - Sub Teacher-Curriculum Development	560.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>174,806.65</b>	<b>198,939.40</b>	<b>198,783.00</b>	<b>356,180.00</b>
211000 - Instructional Aides	59,763.00	64,318.81	68,014.45	68,738.29
<b>2 - Classified Salaries</b>	<b>59,763.00</b>	<b>64,318.81</b>	<b>68,014.45</b>	<b>68,738.29</b>
310100 - State Teachers Retirement System, Certi	18,625.15	24,913.32	28,684.39	57,986.10
320200 - Public Employees Retirement System, cla	6,885.35	7,056.66	7,979.05	9,153.77
331100 - OASDI - Certificated	69.44	55.80	-	-
331200 - OASDI - Classified	3,359.24	3,617.04	4,216.90	4,261.78
332100 - Medicare - Certificated	2,366.79	2,668.12	2,882.36	5,164.62
332200 - Medicare - Classified	785.56	845.90	986.21	996.71
340100 - Health & Welfare Benefits, Certificated	39,146.52	44,413.06	45,799.56	65,414.94
340200 - Health & Welfare Benefits, classified po	18,746.44	18,008.55	11,474.58	11,848.36
350100 - State Unemployment Insurance, Certificat	81.65	91.99	99.39	178.08
350200 - State Unemployment Insurance, classified	27.10	29.19	33.99	34.36
360100 - Workers Compensation Insurance, Certifi	2,723.55	2,818.83	3,018.12	5,407.89
360200 - Workers Compensation Insurance, classif	903.78	893.45	1,032.65	1,043.65
390100 - Other Benefits TSA, Certificated positio	60.00	60.00	-	-
390200 - Other Benefits TSA, classified positions	29.12	32.70	-	-
<b>3 - Benefits</b>	<b>93,809.69</b>	<b>105,504.61</b>	<b>106,207.20</b>	<b>161,490.26</b>
510000 - Subagreements for Services	143,224.97	133,721.61	115,000.00	70,000.00
521000 - Mileage/personal Expense Reimbursement	864.44	190.62	600.00	-
530000 - Dues and Memberships	178.00	-	-	-
583000 - Contracted Services	-	-	25,000.00	-
<b>5 - Services</b>	<b>144,267.41</b>	<b>133,912.23</b>	<b>140,600.00</b>	<b>70,000.00</b>
<b>Expense</b>	<b>472,646.75</b>	<b>502,675.05</b>	<b>513,604.65</b>	<b>656,408.55</b>
<b>012900 - 4/5 Release</b>	<b>(472,646.75)</b>	<b>(502,675.05)</b>	<b>(513,604.65)</b>	<b>(656,408.55)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
015000 - Home & Hospital Tutors

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
113000 - Special Teachers-Hourly	6,112.75	7,197.86	10,000.00	8,000.00
<b>1 - Certificated Salaries</b>	<b>6,112.75</b>	<b>7,197.86</b>	<b>10,000.00</b>	<b>8,000.00</b>
310100 - State Teachers Retirement System, Certi	655.90	905.50	1,443.00	1,302.00
332100 - Medicare - Certificated	82.89	97.26	145.00	116.00
350100 - State Unemployment Insurance, Certificat	2.86	3.35	5.00	4.00
360100 - Workers Compensation Insurance, Certifi	95.36	102.70	152.00	121.00
<b>3 - Benefits</b>	<b>837.01</b>	<b>1,108.81</b>	<b>1,745.00</b>	<b>1,543.00</b>
<b>Expense</b>	<b>6,949.76</b>	<b>8,306.67</b>	<b>11,745.00</b>	<b>9,543.00</b>
<b>015000 - Home &amp; Hospital Tutors</b>	<b>(6,949.76)</b>	<b>(8,306.67)</b>	<b>(11,745.00)</b>	<b>(9,543.00)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
016300 - Instrument Repair

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
567500 - Repairs, Contracted-Equipment Other	1,219.36	2,293.03	1,500.00	1,500.00
<b>5 - Services</b>	<b>1,219.36</b>	<b>2,293.03</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Expense</b>	<b>1,219.36</b>	<b>2,293.03</b>	<b>1,500.00</b>	<b>1,500.00</b>
016300 - Instrument Repair	(1,219.36)	(2,293.03)	(1,500.00)	(1,500.00)

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
018100 - Regular Ed

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
111000 - K-5 Classroom Teachers	13,757,652.15	14,538,868.55	14,933,299.14	15,005,510.88
111400 - 6-8 Classroom Teachers	5,925,587.44	6,367,156.63	7,142,255.25	7,307,879.09
113300 - Teacher on Special Assignment	-	-	-	231,912.00
115100 - Sub Teacher-Medical Leave	314,604.09	375,948.41	372,000.00	255,000.00
115200 - Sub Teacher-Curriculum Development	7,755.00	21,395.22	-	4,500.00
115400 - Sub Teacher-Jury Duty	609.90	2,447.80	-	3,200.00
115500 - Sub Teacher-Negotiations	(1,149.14)	3,182.85	-	8,500.00
115600 - Sub Teacher-Bereavement	1,549.90	13,958.50	-	4,500.00
115700 - Sub Workers Comp / IA	299.40	1,667.10	-	1,500.00
115800 - Sub Teacher-Pending	-	900.00	-	-
115900 - Sub Teacher - Maternity Leave	6,415.00	54,177.22	24,500.00	-
119000 - Other Teachers	58,606.79	54,039.70	40,000.00	50,000.00
119500 - Teachers-Adjunct Duty Pay	88,528.95	154,975.60	-	105,000.00
126500 - Social Worker Adjunct Duty	3,878.00	4,109.98	-	-
193300 - Instructional Coach	-	-	-	77,304.00
<b>1 - Certificated Salaries</b>	<b>20,164,337.48</b>	<b>21,592,827.56</b>	<b>22,512,054.39</b>	<b>23,054,805.97</b>
211000 - Instructional Aides	63,719.47	69,288.05	71,773.68	71,773.68
216000 - Computer Specialist	34.18	-	-	-
221000 - Library and Media Aides	230,338.99	260,068.70	420,884.53	425,236.11
243000 - Substitutes-Clerical	-	205.52	-	-
245000 - Secretaries	-	4,998.40	24,916.90	26,120.67
299000 - Other Classified - Extra Duty	2,899.30	3,287.45	-	-
<b>2 - Classified Salaries</b>	<b>296,991.94</b>	<b>337,848.12</b>	<b>517,575.11</b>	<b>523,130.46</b>
310100 - State Teachers Retirement System, Certi	2,124,802.48	2,666,448.97	3,160,413.33	3,670,745.60
310200 - State Teachers Retirement System, class	3,156.60	4,071.57	5,067.33	5,716.99
320100 - Public Employees Retirement System, Cer	19,777.95	29,271.05	30,360.93	35,094.68
320200 - Public Employees Retirement System, cla	30,087.09	39,020.81	71,060.78	81,755.10
331100 - OASDI - Certificated	15,010.98	18,420.61	1,800.00	2,000.00
331200 - OASDI - Classified	15,355.31	17,893.77	32,089.67	32,434.09
332100 - Medicare - Certificated	278,106.07	300,037.64	326,420.80	328,022.08
332200 - Medicare - Classified	3,999.37	4,645.42	7,504.86	7,585.40
340100 - Health & Welfare Benefits, Certificated	3,297,886.12	3,329,761.71	3,275,125.37	3,389,641.58
340200 - Health & Welfare Benefits, classified po	66,833.22	62,735.23	79,907.36	82,202.05
350100 - State Unemployment Insurance, Certificat	9,816.86	10,541.40	12,124.08	11,308.06
350200 - State Unemployment Insurance, classified	137.96	160.23	258.77	261.55
360100 - Workers Compensation Insurance, Certifi	327,650.98	323,445.66	341,630.90	343,458.77
360200 - Workers Compensation Insurance, classif	4,600.91	4,906.64	7,858.34	7,942.67
390100 - Other Benefits TSA, Certificated positio	7,060.65	7,519.12	-	-
390200 - Other Benefits TSA, classified positions	174.07	177.54	-	-
<b>3 - Benefits</b>	<b>6,204,456.62</b>	<b>6,819,057.37</b>	<b>7,351,622.52</b>	<b>7,998,168.62</b>
583000 - Contracted Services	35,092.00	34,770.00	40,000.00	40,000.00
<b>5 - Services</b>	<b>35,092.00</b>	<b>34,770.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Expense</b>	<b>26,700,878.04</b>	<b>28,784,503.05</b>	<b>30,421,252.02</b>	<b>31,616,105.05</b>
<b>018100 - Regular Ed</b>	<b>(26,700,878.04)</b>	<b>(28,784,503.05)</b>	<b>(30,421,252.02)</b>	<b>(31,616,105.05)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

018101 - Regular Education-New Teacher Acct

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
420000 - Books and Reference Materials	124.09	-	-	-
431000 - Classroom/Office Supplies	7,090.18	10,471.00	10,800.00	10,000.00
<b>4 - Supplies</b>	<b>7,214.27</b>	<b>10,471.00</b>	<b>10,800.00</b>	<b>10,000.00</b>
<b>Expense</b>	<b>7,214.27</b>	<b>10,471.00</b>	<b>10,800.00</b>	<b>10,000.00</b>
018101 - Regular Education-New Teacher Acct	(7,214.27)	(10,471.00)	(10,800.00)	(10,000.00)

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

018102 - Project Help-Regular School Year

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
119000 - Other Teachers	12,500.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>12,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	1,341.25	-	-	-
332100 - Medicare - Certificated	141.30	-	-	-
350100 - State Unemployment Insurance, Certificat	6.12	-	-	-
360100 - Workers Compensation Insurance, Certifi	204.26	-	-	-
<b>3 - Benefits</b>	<b>1,692.93</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>14,192.93</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>018102 - Project Help-Regular School Year</b>	<b>(14,192.93)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

018103 - Regular Education-American Fidelity Subs

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	420.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>420.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	15.02	-	-	-
331100 - OASDI - Certificated	17.36	-	-	-
332100 - Medicare - Certificated	6.09	-	-	-
350100 - State Unemployment Insurance, Certificat	0.21	-	-	-
360100 - Workers Compensation Insurance, Certifi	7.02	-	-	-
<b>3 - Benefits</b>	<b>45.70</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>465.70</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>018103 - Regular Education-American Fidelity Subs</b>	<b>(465.70)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
018107 - PAR/BTSA Observations

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	4,230.00	5,987.85	3,000.00	3,000.00
<b>1 - Certificated Salaries</b>	<b>4,230.00</b>	<b>5,987.85</b>	<b>3,000.00</b>	<b>3,000.00</b>
310100 - State Teachers Retirement System, Certi	195.26	516.16	488.00	488.00
331100 - OASDI - Certificated	95.48	97.65	-	-
332100 - Medicare - Certificated	61.33	86.75	44.00	44.00
350100 - State Unemployment Insurance, Certificat	2.13	3.19	2.00	2.00
360100 - Workers Compensation Insurance, Certifi	70.67	91.81	45.00	46.00
<b>3 - Benefits</b>	<b>424.87</b>	<b>795.56</b>	<b>579.00</b>	<b>580.00</b>
<b>Expense</b>	<b>4,654.87</b>	<b>6,783.41</b>	<b>3,579.00</b>	<b>3,580.00</b>
<b>018107 - PAR/BTSA Observations</b>	<b>(4,654.87)</b>	<b>(6,783.41)</b>	<b>(3,579.00)</b>	<b>(3,580.00)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
018190 - SMS ASB

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	87,710.82	87,885.34	20,000.00	20,000.00
<b>8 - Revenue</b>	<b>87,710.82</b>	<b>87,885.34</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>Income</b>	<b>87,710.82</b>	<b>87,885.34</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>Expense</b>				
420000 - Books and Reference Materials	10,877.72	9,743.30	-	-
431000 - Classroom/Office Supplies	19,673.16	19,451.00	20,000.00	20,000.00
440000 - Noncapitalized Equipment	-	1,854.77	-	-
<b>4 - Supplies</b>	<b>30,550.88</b>	<b>31,049.07</b>	<b>20,000.00</b>	<b>20,000.00</b>
562200 - Rentals - Equipment	-	1,452.50	-	-
580000 - Professional/Consulting Services and Ope	35,699.04	33,847.48	-	-
<b>5 - Services</b>	<b>35,699.04</b>	<b>35,299.98</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>66,249.92</b>	<b>66,349.05</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>018190 - SMS ASB</b>	<b>21,460.90</b>	<b>21,536.29</b>	<b>-</b>	<b>-</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
018198 - Site Technology Allocation

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	1,035.04	-	-	-
<b>8 - Revenue</b>	<b>1,035.04</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>1,035.04</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
431000 - Classroom/Office Supplies	32,946.18	239,957.89	-	-
440000 - Noncapitalized Equipment	348,190.55	133,413.05	523,809.74	423,300.00
<b>4 - Supplies</b>	<b>381,136.73</b>	<b>373,370.94</b>	<b>523,809.74</b>	<b>423,300.00</b>
580000 - Professional/Consulting Services and Ope	12,000.00	-	-	-
583000 - Contracted Services	-	3,889.32	-	-
584600 - Licensing Agreements	3,302.25	-	-	-
<b>5 - Services</b>	<b>15,302.25</b>	<b>3,889.32</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>396,438.98</b>	<b>377,260.26</b>	<b>523,809.74</b>	<b>423,300.00</b>
<b>018198 - Site Technology Allocation</b>	<b>(395,403.94)</b>	<b>(377,260.26)</b>	<b>(523,809.74)</b>	<b>(423,300.00)</b>

### Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
018199 - Regular Ed-Site

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	101,409.37	41,387.31	-	-
<b>8 - Revenue</b>	<b>101,409.37</b>	<b>41,387.31</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>101,409.37</b>	<b>41,387.31</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	8,352.85	17,130.63	10,000.00	10,000.00
117000 - Teacher Extra Duty	-	792.75	-	-
119000 - Other Teachers	6,063.76	1,634.20	7,500.00	7,500.00
119500 - Teachers-Adjunct Duty Pay	22,437.00	8,219.96	1,500.00	1,500.00
<b>1 - Certificated Salaries</b>	<b>36,853.61</b>	<b>27,777.54</b>	<b>19,000.00</b>	<b>19,000.00</b>
211000 - Instructional Aides	1,488.60	413.34	-	-
216000 - Computer Specialist	-	275.03	-	-
217000 - Instructional Aide Extra Hours	-	152.33	-	-
219000 - Substitute Classified Instructional Aide	-	23.00	-	-
221000 - Library and Media Aides	150.18	-	-	-
222900 - Regular Personnel Extra Hrs-Maint & OPS	-	610.74	-	-
241000 - Regular Personnel-Clerical	1,075.60	369.85	-	-
243000 - Substitutes-Clerical	77.52	-	-	-
247000 - Extra Work-Clerical	-	1,540.04	-	-
291500 - Other Classified-Regular	-	107.25	-	-
299000 - Other Classified - Extra Duty	-	175.50	-	-
<b>2 - Classified Salaries</b>	<b>2,791.90</b>	<b>3,667.08</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	3,481.23	2,276.88	1,500.00	1,500.00
310200 - State Teachers Retirement System, class	-	-	250.00	250.00
320200 - Public Employees Retirement System, cla	214.85	163.84	-	-
331100 - OASDI - Certificated	167.16	395.07	-	-
331200 - OASDI - Classified	171.06	225.50	-	-
332100 - Medicare - Certificated	526.44	398.87	50.00	50.00
332200 - Medicare - Classified	40.50	52.76	-	-
350100 - State Unemployment Insurance, Certificat	18.16	14.10	-	-
350200 - State Unemployment Insurance, classified	1.39	1.84	-	-
360100 - Workers Compensation Insurance, Certifi	605.75	421.47	20.00	20.00
360200 - Workers Compensation Insurance, classif	46.59	55.69	-	-
<b>3 - Benefits</b>	<b>5,273.13</b>	<b>4,006.02</b>	<b>1,820.00</b>	<b>1,820.00</b>
420000 - Books and Reference Materials	19,519.47	9,909.80	12,338.00	15,838.00
431000 - Classroom/Office Supplies	232,528.02	240,646.90	205,797.52	108,187.00
435000 - Duplicating	2,982.44	4,409.25	8,220.00	8,220.00
440000 - Noncapitalized Equipment	40,210.01	11,687.69	39,569.00	34,169.00
<b>4 - Supplies</b>	<b>295,239.94</b>	<b>266,653.64</b>	<b>265,924.52</b>	<b>166,414.00</b>
521000 - Mileage/personal Expense Reimbursement	52.87	-	-	-
522000 - Conference Expense	7,829.07	11,195.73	3,315.00	415.00
561000 - Equipment Maintenance Agreement	-	272.10	-	-
562200 - Rentals - Equipment	2,115.70	2,120.00	1,500.00	1,500.00
567500 - Repairs, Contracted-Equipment Other	386.99	841.00	-	-
571200 - Interprogram-Bus Trips	29,505.00	25,545.00	37,900.00	37,900.00
580000 - Professional/Consulting Services and Ope	9,902.17	1,417.46	10,500.00	10,500.00
582500 - Consultants	-	5,054.27	-	-
583000 - Contracted Services	44,702.18	24,700.69	72,731.00	62,731.00
584600 - Licensing Agreements	16,993.71	9,937.92	-	-
591000 - Postage	7,311.79	6,188.49	9,430.00	9,430.00
<b>5 - Services</b>	<b>118,799.48</b>	<b>87,272.66</b>	<b>135,376.00</b>	<b>122,476.00</b>
<b>Expense</b>	<b>458,958.06</b>	<b>389,376.94</b>	<b>422,120.52</b>	<b>309,710.00</b>

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
018700 - Basic Summer School

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	48,584.96	43,090.87	38,689.16	38,689.16
<b>8 - Revenue</b>	<b>48,584.96</b>	<b>43,090.87</b>	<b>38,689.16</b>	<b>38,689.16</b>
<b>Income</b>	<b>48,584.96</b>	<b>43,090.87</b>	<b>38,689.16</b>	<b>38,689.16</b>
<b>Expense</b>				
112000 - Summer School Teachers Hourly	182,895.21	200,790.80	183,616.66	183,616.66
119000 - Other Teachers	-	720.00	-	-
126000 - Social workers - certificated	7,700.00	8,700.00	-	-
126100 - Social Worker Extra Duty	-	-	4,400.00	4,400.00
130300 - Summer School Principal Hourly	-	-	5,250.00	5,250.00
130500 - Principals-Elementary	-	-	6,000.00	6,000.00
130600 - Principals-Middle	-	-	6,000.00	6,000.00
<b>1 - Certificated Salaries</b>	<b>190,595.21</b>	<b>210,210.80</b>	<b>205,266.66</b>	<b>205,266.66</b>
211000 - Instructional Aides	12,930.95	11,860.00	-	-
217000 - Instructional Aide Extra Hours	-	2,424.32	10,300.00	10,300.00
244000 - Accountants	952.74	227.52	-	-
245000 - Secretaries	11,697.49	12,363.40	-	-
247000 - Extra Work-Clerical	-	-	11,100.00	11,100.00
<b>2 - Classified Salaries</b>	<b>25,581.18</b>	<b>26,875.24</b>	<b>21,400.00</b>	<b>21,400.00</b>
310100 - State Teachers Retirement System, Certi	17,432.66	24,502.07	29,000.00	29,000.00
320100 - Public Employees Retirement System, Cer	912.22	1,208.26	676.00	676.00
320200 - Public Employees Retirement System, cla	2,831.30	3,506.52	3,295.00	3,295.00
331100 - OASDI - Certificated	1,677.56	957.32	270.00	270.00
331200 - OASDI - Classified	1,572.80	1,653.46	883.65	883.65
332100 - Medicare - Certificated	2,763.63	3,048.08	2,726.00	2,726.00
332200 - Medicare - Classified	367.84	386.73	308.00	308.00
350100 - State Unemployment Insurance, Certificat	95.32	105.35	103.00	103.00
350200 - State Unemployment Insurance, classified	12.67	13.34	12.00	12.00
360100 - Workers Compensation Insurance, Certifi	3,179.22	3,225.70	3,772.00	3,772.00
360200 - Workers Compensation Insurance, classif	423.21	408.44	323.00	323.00
<b>3 - Benefits</b>	<b>31,268.43</b>	<b>39,015.27</b>	<b>41,368.65</b>	<b>41,368.65</b>
420000 - Books and Reference Materials	1,331.24	-	-	-
431000 - Classroom/Office Supplies	7,456.43	7,591.26	628.00	628.00
435000 - Duplicating	212.52	81.30	-	-
<b>4 - Supplies</b>	<b>9,000.19</b>	<b>7,672.56</b>	<b>628.00</b>	<b>628.00</b>
571200 - Interprogram-Bus Trips	25,379.00	7,029.35	22,326.50	22,326.50
580000 - Professional/Consulting Services and Ope	-	700.00	-	-
582500 - Consultants	572.00	-	-	-
583000 - Contracted Services	-	968.04	5,000.00	5,000.00
591000 - Postage	562.58	869.84	-	-
<b>5 - Services</b>	<b>26,513.58</b>	<b>9,567.23</b>	<b>27,326.50</b>	<b>27,326.50</b>
<b>Expense</b>	<b>282,958.59</b>	<b>293,341.10</b>	<b>295,989.81</b>	<b>295,989.81</b>
<b>018700 - Basic Summer School</b>	<b>(234,373.63)</b>	<b>(250,250.23)</b>	<b>(257,300.65)</b>	<b>(257,300.65)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
019900 - Noon Aides

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
291500 - Other Classified-Regular	170,250.56	55,581.74	43,315.79	146,368.82
291600 - Other Classified-Hourly	-	105,052.35	106,500.00	-
291700 - Other Classified-Subs	-	1,540.50	4,448.75	-
<b>2 - Classified Salaries</b>	<b>170,250.56</b>	<b>162,174.59</b>	<b>154,264.54</b>	<b>146,368.82</b>
310200 - State Teachers Retirement System, class	-	2.45	-	-
320200 - Public Employees Retirement System, cla	2,100.28	1,866.24	787.65	631.68
331200 - OASDI - Classified	10,241.32	9,952.75	7,967.23	9,075.21
332200 - Medicare - Classified	2,443.51	2,328.06	1,863.05	2,122.94
340200 - Health & Welfare Benefits, classified po	4,867.87	7,129.51	410.79	9,562.50
350200 - State Unemployment Insurance, classified	85.03	81.53	64.16	72.30
360200 - Workers Compensation Insurance, classif	2,811.01	2,459.01	1,945.24	2,221.46
390200 - Other Benefits TSA, classified positions	5.61	8.08	0.47	-
<b>3 - Benefits</b>	<b>22,554.63</b>	<b>23,827.63</b>	<b>13,038.59</b>	<b>23,686.09</b>
<b>Expense</b>	<b>192,805.19</b>	<b>186,002.22</b>	<b>167,303.13</b>	<b>170,054.91</b>
019900 - Noon Aides	(192,805.19)	(186,002.22)	(167,303.13)	(170,054.91)

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
020000 - Bishop Modernization

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
190500 - Certificated Classroom Move	420.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>420.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
291600 - Other Classified-Hourly	-	2,319.62	-	-
<b>2 - Classified Salaries</b>	<b>-</b>	<b>2,319.62</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	45.06	-	-	-
320200 - Public Employees Retirement System, cla	-	172.70	-	-
331200 - OASDI - Classified	-	143.64	-	-
332100 - Medicare - Certificated	5.80	-	-	-
332200 - Medicare - Classified	-	33.59	-	-
350100 - State Unemployment Insurance, Certificat	0.20	-	-	-
350200 - State Unemployment Insurance, classified	-	1.16	-	-
360100 - Workers Compensation Insurance, Certifi	6.69	-	-	-
360200 - Workers Compensation Insurance, classif	-	35.50	-	-
<b>3 - Benefits</b>	<b>57.75</b>	<b>386.59</b>	<b>-</b>	<b>-</b>
575000 - Directo Costs for Interfund Services	(477.75)	(2,706.21)	-	-
<b>5 - Services</b>	<b>(477.75)</b>	<b>(2,706.21)</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>020000 - Bishop Modernization</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
021200 - San Miguel Modernization

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
190500 - Certificated Classroom Move	560.00	900.00	-	-
<b>1 - Certificated Salaries</b>	<b>560.00</b>	<b>900.00</b>	-	-
299000 - Other Classified - Extra Duty	-	668.76	-	-
<b>2 - Classified Salaries</b>	<b>-</b>	<b>668.76</b>	-	-
310100 - State Teachers Retirement System, Certi	60.08	75.48	-	-
320200 - Public Employees Retirement System, cla	-	53.44	-	-
331100 - OASDI - Certificated	-	18.60	-	-
331200 - OASDI - Classified	-	39.47	-	-
332100 - Medicare - Certificated	7.94	12.89	-	-
332200 - Medicare - Classified	-	9.23	-	-
350100 - State Unemployment Insurance, Certificat	0.27	0.45	-	-
350200 - State Unemployment Insurance, classified	-	0.31	-	-
360100 - Workers Compensation Insurance, Certifi	9.14	13.64	-	-
360200 - Workers Compensation Insurance, classif	-	9.75	-	-
<b>3 - Benefits</b>	<b>77.43</b>	<b>233.26</b>	-	-
575000 - Directo Costs for Interfund Services	(637.43)	(1,802.02)	-	-
<b>5 - Services</b>	<b>(637.43)</b>	<b>(1,802.02)</b>	-	-
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>021200 - San Miguel Modernization</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
040000 - Instructional Administration

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
139000 - Assistant Superintendent	113,500.68	120,755.75	-	-
<b>1 - Certificated Salaries</b>	<b>113,500.68</b>	<b>120,755.75</b>	-	-
245000 - Secretaries	31,842.00	39,859.92	-	-
<b>2 - Classified Salaries</b>	<b>31,842.00</b>	<b>39,859.92</b>	-	-
310100 - State Teachers Retirement System, Certi	12,178.68	15,191.04	-	-
320200 - Public Employees Retirement System, cla	3,772.32	5,535.73	-	-
331200 - OASDI - Classified	1,974.24	2,471.30	-	-
332100 - Medicare - Certificated	1,455.53	1,585.11	-	-
332200 - Medicare - Classified	461.76	577.94	-	-
340100 - Health & Welfare Benefits, Certificated	503.64	505.44	-	-
340200 - Health & Welfare Benefits, classified po	4,227.46	5,728.91	-	-
350100 - State Unemployment Insurance, Certificat	50.15	54.64	-	-
350200 - State Unemployment Insurance, classified	15.96	19.91	-	-
360100 - Workers Compensation Insurance, Certifi	1,672.13	1,673.09	-	-
360200 - Workers Compensation Insurance, classif	531.12	610.44	-	-
390100 - Other Benefits TSA, Certificated positio	16.44	16.55	-	-
390200 - Other Benefits TSA, classified positions	15.00	15.00	-	-
<b>3 - Benefits</b>	<b>26,874.43</b>	<b>33,985.10</b>	-	-
520100 - Mileage/Certificated Management	2,883.47	3,067.81	-	-
<b>5 - Services</b>	<b>2,883.47</b>	<b>3,067.81</b>	-	-
<b>Expense</b>	<b>175,100.58</b>	<b>197,668.58</b>	-	-
<b>040000 - Instructional Administration</b>	<b>(175,100.58)</b>	<b>(197,668.58)</b>	-	-

### Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
041500 - Curriculum Development

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	4,069.60	2,108.55	3,500.00	2,000.00
119000 - Other Teachers	923.15	2,865.66	2,650.00	2,000.00
132000 - Supervisors-Certificated	85,187.89	81,524.52	85,406.00	85,406.00
137000 - Director-Extra Hours	-	-	1,809.00	-
139000 - Assistant Superintendent	92,864.28	98,800.09	233,589.84	233,589.84
<b>1 - Certificated Salaries</b>	<b>183,044.92</b>	<b>185,298.82</b>	<b>326,954.84</b>	<b>322,995.84</b>
221000 - Library and Media Aides	86.34	-	-	-
221200 - Library and Media Aides-Extra Hours	1,235.06	836.56	-	-
245000 - Secretaries	-	-	43,529.36	41,436.36
291500 - Other Classified-Regular	123.24	-	-	-
291600 - Other Classified-Hourly	-	45.80	-	-
<b>2 - Classified Salaries</b>	<b>1,444.64</b>	<b>882.36</b>	<b>43,529.36</b>	<b>41,436.36</b>
310100 - State Teachers Retirement System, Certi	19,177.17	23,216.19	46,292.10	52,258.53
320200 - Public Employees Retirement System, cla	139.38	116.17	6,435.48	7,334.24
331100 - OASDI - Certificated	52.08	46.50	-	-
331200 - OASDI - Classified	80.62	54.19	2,695.05	2,569.05
332100 - Medicare - Certificated	2,531.68	2,584.55	4,651.44	4,683.44
332200 - Medicare - Classified	18.88	12.67	630.83	600.83
340100 - Health & Welfare Benefits, Certificated	5,979.01	7,292.82	7,638.70	10,823.46
340200 - Health & Welfare Benefits, classified po	-	-	6,904.50	7,077.21
350100 - State Unemployment Insurance, Certificat	87.29	89.20	160.49	161.49
350200 - State Unemployment Insurance, classified	0.65	0.42	22.72	20.72
360100 - Workers Compensation Insurance, Certifi	2,909.97	2,728.46	4,870.31	5,450.31
360200 - Workers Compensation Insurance, classif	21.69	13.38	657.13	629.13
390100 - Other Benefits TSA, Certificated positio	381.86	349.45	-	-
<b>3 - Benefits</b>	<b>31,380.28</b>	<b>36,504.00</b>	<b>80,958.75</b>	<b>91,608.41</b>
420000 - Books and Reference Materials	53.84	(39.33)	120.81	-
431000 - Classroom/Office Supplies	6,871.56	6,930.63	9,500.00	10,000.00
435000 - Duplicating	3,240.89	1,816.78	1,500.00	1,500.00
440000 - Noncapitalized Equipment	3,140.78	5,970.16	8,100.00	-
<b>4 - Supplies</b>	<b>13,307.07</b>	<b>14,678.24</b>	<b>19,220.81</b>	<b>11,500.00</b>
520100 - Mileage/Certificated Management	4,788.31	4,939.73	8,326.53	7,723.38
521000 - Mileage/personal Expense Reimbursement	8.70	12.84	300.00	100.00
522000 - Conference Expense	1,050.00	4,071.23	1,500.00	2,200.00
530000 - Dues and Memberships	1,829.00	1,871.65	2,200.00	3,000.00
582500 - Consultants	9,800.00	-	-	500.00
583000 - Contracted Services	15,731.38	5,965.83	2,950.00	-
584600 - Licensing Agreements	7,450.00	7,665.92	-	-
591000 - Postage	63.37	200.33	2,300.00	250.00
<b>5 - Services</b>	<b>40,720.76</b>	<b>24,727.53</b>	<b>17,576.53</b>	<b>13,773.38</b>
<b>Expense</b>	<b>269,897.67</b>	<b>262,090.95</b>	<b>488,240.29</b>	<b>481,313.99</b>
<b>041500 - Curriculum Development</b>	<b>(269,897.67)</b>	<b>(262,090.95)</b>	<b>(488,240.29)</b>	<b>(481,313.99)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
041600 - C & I Support Services

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
431000 - Classroom/Office Supplies	1,070.13	727.99	500.00	1,000.00
<b>4 - Supplies</b>	<b>1,070.13</b>	<b>727.99</b>	<b>500.00</b>	<b>1,000.00</b>
521000 - Mileage/personal Expense Reimbursement	75.60	178.45	-	-
522000 - Conference Expense	-	329.33	-	-
<b>5 - Services</b>	<b>75.60</b>	<b>507.78</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>1,145.73</b>	<b>1,235.77</b>	<b>500.00</b>	<b>1,000.00</b>
041600 - C & I Support Services	(1,145.73)	(1,235.77)	(500.00)	(1,000.00)

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
043800 - Support Services

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	149.70	-	-	-
131200 - Director of Special Education	82,536.00	87,486.48	47,554.50	48,669.60
139000 - Assistant Superintendent	-	-	113,118.40	113,118.40
<b>1 - Certificated Salaries</b>	<b>82,685.70</b>	<b>87,486.48</b>	<b>160,672.90</b>	<b>161,788.00</b>
221600 - Health Aides	-	67.70	-	-
245000 - Secretaries	27,972.11	26,390.19	29,728.28	28,574.28
<b>2 - Classified Salaries</b>	<b>27,972.11</b>	<b>26,457.89</b>	<b>29,728.28</b>	<b>28,574.28</b>
310100 - State Teachers Retirement System, Certi	8,872.17	11,005.79	23,185.10	26,339.09
320200 - Public Employees Retirement System, cla	3,313.85	3,669.17	4,437.87	5,057.65
331200 - OASDI - Classified	1,733.81	1,640.36	1,794.61	1,771.61
332100 - Medicare - Certificated	1,151.43	1,209.24	2,329.76	2,345.93
332200 - Medicare - Classified	405.46	383.67	419.33	414.33
340100 - Health & Welfare Benefits, Certificated	13,859.60	14,080.99	4,813.53	4,501.75
340200 - Health & Welfare Benefits, classified po	5,936.92	9,437.90	9,727.83	9,957.51
350100 - State Unemployment Insurance, Certificat	39.65	41.69	80.34	80.89
350200 - State Unemployment Insurance, classified	13.99	13.22	15.29	14.29
360100 - Workers Compensation Insurance, Certifi	1,323.86	1,276.64	2,439.50	2,456.43
360200 - Workers Compensation Insurance, classif	466.51	405.17	456.84	433.84
390100 - Other Benefits TSA, Certificated positio	383.30	405.72	-	-
390200 - Other Benefits TSA, classified positions	15.00	15.01	-	-
<b>3 - Benefits</b>	<b>37,515.55</b>	<b>43,584.57</b>	<b>49,700.00</b>	<b>53,373.32</b>
431000 - Classroom/Office Supplies	1,126.84	6,678.44	4,000.00	5,000.00
435000 - Duplicating	1,494.53	3,009.98	2,500.00	2,500.00
<b>4 - Supplies</b>	<b>2,621.37</b>	<b>9,688.42</b>	<b>6,500.00</b>	<b>7,500.00</b>
520100 - Mileage/Certificated Management	-	1,229.70	3,875.82	1,160.10
522000 - Conference Expense	2,530.00	693.52	1,325.00	1,500.00
582500 - Consultants	-	4,396.40	16,795.00	15,000.00
583000 - Contracted Services	-	-	3,100.00	2,000.00
591000 - Postage	1,869.88	1,401.36	1,700.00	1,500.00
<b>5 - Services</b>	<b>4,399.88</b>	<b>7,720.98</b>	<b>26,795.82</b>	<b>21,160.10</b>
<b>Expense</b>	<b>155,194.61</b>	<b>174,938.34</b>	<b>273,397.00</b>	<b>272,395.70</b>
<b>043800 - Support Services</b>	<b>(155,194.61)</b>	<b>(174,938.34)</b>	<b>(273,397.00)</b>	<b>(272,395.70)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

043900 - MAA Sp ED (Medi-Cal Administrative Activities)

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
829000 - All Other Federal Revenue	105,276.23	13,239.59	93,283.19	65,000.00
<b>8 - Revenue</b>	<b>105,276.23</b>	<b>13,239.59</b>	<b>93,283.19</b>	<b>65,000.00</b>
<b>Income</b>	<b>105,276.23</b>	<b>13,239.59</b>	<b>93,283.19</b>	<b>65,000.00</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	349.30	-	-	-
<b>1 - Certificated Salaries</b>	<b>349.30</b>	<b>-</b>	<b>-</b>	<b>-</b>
221600 - Health Aides	122.34	-	-	-
<b>2 - Classified Salaries</b>	<b>122.34</b>	<b>-</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	32.11	-	-	-
320200 - Public Employees Retirement System, cla	14.49	-	-	-
331100 - OASDI - Certificated	3.09	-	-	-
331200 - OASDI - Classified	7.59	-	-	-
332100 - Medicare - Certificated	4.79	-	-	-
332200 - Medicare - Classified	1.77	-	-	-
350100 - State Unemployment Insurance, Certificat	0.14	-	-	-
350200 - State Unemployment Insurance, classified	0.06	-	-	-
360100 - Workers Compensation Insurance, Certifi	5.51	-	-	-
360200 - Workers Compensation Insurance, classif	2.04	-	-	-
<b>3 - Benefits</b>	<b>71.59</b>	<b>-</b>	<b>-</b>	<b>-</b>
431000 - Classroom/Office Supplies	16,061.29	42,279.21	36,529.96	-
440000 - Noncapitalized Equipment	4,057.95	-	2,431.50	-
<b>4 - Supplies</b>	<b>20,119.24</b>	<b>42,279.21</b>	<b>38,961.46</b>	<b>-</b>
522000 - Conference Expense	4,406.49	284.00	495.20	-
583000 - Contracted Services	20,226.09	5,937.06	25,000.00	25,000.00
<b>5 - Services</b>	<b>24,632.58</b>	<b>6,221.06</b>	<b>25,495.20</b>	<b>25,000.00</b>
<b>Expense</b>	<b>45,295.05</b>	<b>48,500.27</b>	<b>64,456.66</b>	<b>25,000.00</b>
<b>043900 - MAA Sp ED (Medi-Cal Administrative Activities)</b>	<b>59,981.18</b>	<b>(35,260.68)</b>	<b>28,826.53</b>	<b>40,000.00</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
045500 - Instructional Materials

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	884.75	23.95	-	-
<b>8 - Revenue</b>	<b>884.75</b>	<b>23.95</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>884.75</b>	<b>23.95</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
193300 - Instructional Coach	-	-	103,097.00	105,886.00
<b>1 - Certificated Salaries</b>	<b>-</b>	<b>-</b>	<b>103,097.00</b>	<b>105,886.00</b>
241000 - Regular Personnel-Clerical	112,763.55	90,078.94	79,570.01	80,612.26
243000 - Substitutes-Clerical	-	6,846.48	3,028.64	-
<b>2 - Classified Salaries</b>	<b>112,763.55</b>	<b>96,925.42</b>	<b>82,598.65</b>	<b>80,612.26</b>
310100 - State Teachers Retirement System, Certi	-	-	14,876.90	17,238.24
320200 - Public Employees Retirement System, cla	13,110.40	12,207.76	12,358.02	14,091.37
331200 - OASDI - Classified	6,574.62	5,808.34	5,121.12	4,935.96
332100 - Medicare - Certificated	-	-	1,494.91	1,535.35
332200 - Medicare - Classified	1,537.63	1,358.42	1,197.69	1,154.38
340100 - Health & Welfare Benefits, Certificated	-	-	10,198.54	12,634.14
340200 - Health & Welfare Benefits, classified po	29,012.04	18,825.45	8,852.76	9,551.78
350100 - State Unemployment Insurance, Certificat	-	-	51.55	52.94
350200 - State Unemployment Insurance, classified	53.00	46.85	41.30	39.81
360100 - Workers Compensation Insurance, Certifi	-	-	1,565.32	1,607.67
360200 - Workers Compensation Insurance, classif	1,768.90	1,434.76	1,254.09	1,208.75
390200 - Other Benefits TSA, classified positions	60.00	45.00	-	-
<b>3 - Benefits</b>	<b>52,116.59</b>	<b>39,726.58</b>	<b>57,012.20</b>	<b>64,050.39</b>
420000 - Books and Reference Materials	717.26	-	-	-
431000 - Classroom/Office Supplies	(533.11)	543.32	-	700.00
435000 - Duplicating	281.02	169.82	75.00	50.00
440000 - Noncapitalized Equipment	-	8,200.41	-	-
<b>4 - Supplies</b>	<b>465.17</b>	<b>8,913.55</b>	<b>75.00</b>	<b>750.00</b>
521000 - Mileage/personal Expense Reimbursement	208.21	206.96	-	-
583000 - Contracted Services	885.00	885.00	1,000.00	500.00
<b>5 - Services</b>	<b>1,093.21</b>	<b>1,091.96</b>	<b>1,000.00</b>	<b>500.00</b>
<b>Expense</b>	<b>166,438.52</b>	<b>146,657.51</b>	<b>243,782.85</b>	<b>251,798.65</b>
<b>045500 - Instructional Materials</b>	<b>(165,553.77)</b>	<b>(146,633.56)</b>	<b>(243,782.85)</b>	<b>(251,798.65)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
045502 - Lost Library Fund

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	7,598.67	6,780.86	3,216.57	1,500.00
<b>8 - Revenue</b>	<b>7,598.67</b>	<b>6,780.86</b>	<b>3,216.57</b>	<b>1,500.00</b>
<b>Income</b>	<b>7,598.67</b>	<b>6,780.86</b>	<b>3,216.57</b>	<b>1,500.00</b>
<b>Expense</b>				
420000 - Books and Reference Materials	5,079.31	1,415.09	20,683.57	1,500.00
<b>4 - Supplies</b>	<b>5,079.31</b>	<b>1,415.09</b>	<b>20,683.57</b>	<b>1,500.00</b>
584600 - Licensing Agreements	224.98	225.00	-	-
<b>5 - Services</b>	<b>224.98</b>	<b>225.00</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>5,304.29</b>	<b>1,640.09</b>	<b>20,683.57</b>	<b>1,500.00</b>
<b>045502 - Lost Library Fund</b>	<b>2,294.38</b>	<b>5,140.77</b>	<b>(17,467.00)</b>	<b>-</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
048300 - Local School Administration

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
130500 - Principals-Elementary	1,058,148.62	1,113,090.29	1,179,737.00	1,191,064.00
130600 - Principals-Middle	293,776.46	312,661.81	323,414.00	324,718.00
130700 - Assistant Principals-Elementary	552,288.86	526,351.21	634,812.00	643,103.00
130800 - Assistant Principals-Middle	469,874.96	507,221.04	529,523.00	537,714.00
<b>1 - Certificated Salaries</b>	<b>2,374,088.90</b>	<b>2,459,324.35</b>	<b>2,667,486.00</b>	<b>2,696,599.00</b>
211000 - Instructional Aides	13,291.69	13,715.50	14,709.78	14,838.86
241000 - Regular Personnel-Clerical	582,033.40	611,412.59	636,399.22	650,148.23
245000 - Secretaries	532,275.94	567,761.41	571,201.78	576,798.83
247000 - Extra Work-Clerical	819.05	2,204.21	-	-
291500 - Other Classified-Regular	-	384.43	-	-
<b>2 - Classified Salaries</b>	<b>1,128,420.08</b>	<b>1,195,478.14</b>	<b>1,222,310.78</b>	<b>1,241,785.92</b>
310100 - State Teachers Retirement System, Certi	252,522.29	307,549.53	384,918.24	439,006.33
310200 - State Teachers Retirement System, class	59.59	103.60	-	-
320200 - Public Employees Retirement System, cla	125,406.05	158,133.24	182,851.70	210,218.83
331200 - OASDI - Classified	64,107.16	69,874.26	75,783.28	76,990.72
332100 - Medicare - Certificated	34,201.27	35,521.30	38,678.56	39,100.67
332200 - Medicare - Classified	15,400.74	16,490.74	17,723.50	18,005.90
340100 - Health & Welfare Benefits, Certificated	362,780.76	348,145.45	342,174.54	349,950.89
340200 - Health & Welfare Benefits, classified po	349,034.23	366,973.91	354,560.74	361,558.06
350100 - State Unemployment Insurance, Certificat	1,178.62	1,229.11	1,333.75	1,348.30
350200 - State Unemployment Insurance, classified	531.41	568.56	611.15	620.91
360100 - Workers Compensation Insurance, Certifi	39,315.38	37,652.35	40,500.43	40,942.47
360200 - Workers Compensation Insurance, classif	17,717.06	17,418.05	18,558.36	18,854.05
390100 - Other Benefits TSA, Certificated positio	5,622.41	6,764.40	-	-
390200 - Other Benefits TSA, classified positions	611.32	634.64	-	-
<b>3 - Benefits</b>	<b>1,268,488.29</b>	<b>1,367,059.14</b>	<b>1,457,694.25</b>	<b>1,556,597.13</b>
520100 - Mileage/Certificated Management	39,443.40	49,329.07	42,203.70	40,410.15
<b>5 - Services</b>	<b>39,443.40</b>	<b>49,329.07</b>	<b>42,203.70</b>	<b>40,410.15</b>
<b>Expense</b>	<b>4,810,440.67</b>	<b>5,071,190.70</b>	<b>5,389,694.73</b>	<b>5,535,392.20</b>
<b>048300 - Local School Administration</b>	<b>(4,810,440.67)</b>	<b>(5,071,190.70)</b>	<b>(5,389,694.73)</b>	<b>(5,535,392.20)</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
062100 - Pupil Testing Services

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	2,564.50	11,069.96	-	-
119000 - Other Teachers	149.70	440.40	-	-
119500 - Teachers-Adjunct Duty Pay	191.00	-	-	-
132000 - Supervisors-Certificated	85,187.89	81,524.52	85,406.00	85,406.00
<b>1 - Certificated Salaries</b>	<b>88,093.09</b>	<b>93,034.88</b>	<b>85,406.00</b>	<b>85,406.00</b>
241000 - Regular Personnel-Clerical	27,570.09	35,030.08	37,234.91	37,234.91
244000 - Accountants	41,023.60	44,045.44	58,352.18	61,857.81
245000 - Secretaries	31,842.00	39,859.92	41,436.36	41,436.36
247000 - Extra Work-Clerical	-	198.90	-	-
291500 - Other Classified-Regular	865.35	120.00	-	-
292000 - Non Regular Personnel-Other Classified	2,647.68	3,186.24	1,500.00	1,500.00
<b>2 - Classified Salaries</b>	<b>103,948.72</b>	<b>122,440.58</b>	<b>138,523.45</b>	<b>142,029.08</b>
310100 - State Teachers Retirement System, Certi	9,012.98	11,169.29	12,324.09	13,904.10
320100 - Public Employees Retirement System, Cer	-	41.67	-	-
320200 - Public Employees Retirement System, cla	12,237.13	16,868.62	21,458.11	25,050.65
331100 - OASDI - Certificated	52.08	213.90	-	-
331200 - OASDI - Classified	5,781.55	6,941.80	8,588.45	8,805.79
332100 - Medicare - Certificated	1,294.68	1,367.19	1,238.39	1,238.39
332200 - Medicare - Classified	1,352.21	1,623.46	2,008.85	2,059.68
340100 - Health & Welfare Benefits, Certificated	5,566.77	6,879.18	6,868.68	6,866.88
340200 - Health & Welfare Benefits, classified po	15,873.79	17,136.96	20,971.09	22,360.83
350100 - State Unemployment Insurance, Certificat	44.66	47.44	42.70	42.70
350200 - State Unemployment Insurance, classified	46.63	55.97	69.52	71.27
360100 - Workers Compensation Insurance, Certifi	1,488.81	1,443.68	1,296.72	1,296.72
360200 - Workers Compensation Insurance, classif	1,555.46	1,714.72	2,105.43	2,158.66
390100 - Other Benefits TSA, Certificated positio	368.20	336.00	-	-
390200 - Other Benefits TSA, classified positions	45.00	45.00	-	-
<b>3 - Benefits</b>	<b>54,719.95</b>	<b>65,884.88</b>	<b>76,972.03</b>	<b>83,855.67</b>
420000 - Books and Reference Materials	63.57	86.96	-	-
431000 - Classroom/Office Supplies	2,135.58	2,407.25	10,000.00	2,500.00
435000 - Duplicating	6,486.48	5,503.10	3,500.00	3,000.00
<b>4 - Supplies</b>	<b>8,685.63</b>	<b>7,997.31</b>	<b>13,500.00</b>	<b>5,500.00</b>
510000 - Subagreements for Services	-	-	39,216.00	40,000.00
520100 - Mileage/Certificated Management	1,170.10	1,229.70	1,160.10	1,160.10
521000 - Mileage/personal Expense Reimbursement	88.05	7.56	-	-
522000 - Conference Expense	2,247.00	4,508.78	4,000.00	4,000.00
580000 - Professional/Consulting Services and Ope	91,074.24	-	-	-
583000 - Contracted Services	1,435.98	1,500.00	1,000.00	1,500.00
584600 - Licensing Agreements	74.95	68,136.13	65,000.00	65,000.00
591000 - Postage	4,996.29	4,012.57	750.00	500.00
<b>5 - Services</b>	<b>101,086.61</b>	<b>79,394.74</b>	<b>111,126.10</b>	<b>112,160.10</b>
<b>Expense</b>	<b>356,534.00</b>	<b>368,752.39</b>	<b>425,527.58</b>	<b>428,950.85</b>
<b>062100 - Pupil Testing Services</b>	<b>(356,534.00)</b>	<b>(368,752.39)</b>	<b>(425,527.58)</b>	<b>(428,950.85)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
064000 - Guidance & Counseling

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
126000 - Social workers - certificated	289,795.60	261,629.92	350,976.94	359,343.94
<b>1 - Certificated Salaries</b>	<b>289,795.60</b>	<b>261,629.92</b>	<b>350,976.94</b>	<b>359,343.94</b>
211000 - Instructional Aides	132,855.21	241,940.73	201,008.98	251,812.62
237000 - Supervisors-Classified	109,444.69	160,266.25	207,029.17	256,410.21
239500 - Other Managers-Classified	40,615.88	48,228.48	51,859.77	54,463.58
293000 - Substitutes-Other Classified	18,576.25	17,094.89	-	-
<b>2 - Classified Salaries</b>	<b>301,492.03</b>	<b>467,530.35</b>	<b>459,897.92</b>	<b>562,686.41</b>
310100 - State Teachers Retirement System, Certi	7,863.20	13,551.76	24,630.43	28,696.27
310200 - State Teachers Retirement System, class	990.28	224.00	-	-
320100 - Public Employees Retirement System, Cer	25,650.40	21,374.39	28,000.52	32,404.62
320200 - Public Employees Retirement System, cla	32,289.93	62,189.57	72,504.31	101,279.78
331100 - OASDI - Certificated	13,423.80	9,542.10	-	-
331200 - OASDI - Classified	18,255.61	29,016.36	22,001.32	27,033.87
332100 - Medicare - Certificated	4,201.93	3,793.51	5,089.17	5,210.49
332200 - Medicare - Classified	4,403.45	6,811.90	6,668.57	8,158.97
340100 - Health & Welfare Benefits, Certificated	30,913.65	25,826.27	29,912.14	30,693.72
340200 - Health & Welfare Benefits, classified po	55,549.22	70,995.44	72,112.97	75,646.37
350100 - State Unemployment Insurance, Certificat	144.81	130.87	175.48	179.68
350200 - State Unemployment Insurance, classified	151.94	234.94	229.96	281.36
360100 - Workers Compensation Insurance, Certifi	4,833.84	4,006.68	5,328.88	5,455.92
360200 - Workers Compensation Insurance, classif	5,064.92	7,193.63	6,843.58	8,404.22
390100 - Other Benefits TSA, Certificated positio	90.00	75.00	-	-
390200 - Other Benefits TSA, classified positions	142.50	180.00	-	-
<b>3 - Benefits</b>	<b>203,969.48</b>	<b>255,146.42</b>	<b>273,497.33</b>	<b>323,445.27</b>
431000 - Classroom/Office Supplies	11.95	-	-	-
<b>4 - Supplies</b>	<b>11.95</b>	<b>-</b>	<b>-</b>	<b>-</b>
520200 - Mileage/Classified Management	5,536.22	7,011.15	8,552.40	6,692.15
521000 - Mileage/personal Expense Reimbursement	-	62.64	-	-
583000 - Contracted Services	-	-	32,400.00	32,400.00
<b>5 - Services</b>	<b>5,536.22</b>	<b>7,073.79</b>	<b>40,952.40</b>	<b>39,092.15</b>
<b>Expense</b>	<b>800,805.28</b>	<b>991,380.48</b>	<b>1,125,324.59</b>	<b>1,284,567.77</b>
<b>064000 - Guidance &amp; Counseling</b>	<b>(800,805.28)</b>	<b>(991,380.48)</b>	<b>(1,125,324.59)</b>	<b>(1,284,567.77)</b>

**Unrestricted Fund Summary by Cost Center**

<b>01 - General - Unrestricted</b> <b>010 - General - Unrestricted</b> <b>067000 - Health</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
127200 - Nurse-Certificated	128,135.23	96,943.00	139,461.32	132,822.00
<b>1 - Certificated Salaries</b>	<b>128,135.23</b>	<b>96,943.00</b>	<b>139,461.32</b>	<b>132,822.00</b>
221600 - Health Aides	120,292.77	120,787.56	143,690.76	147,728.44
221700 - Health Aides-Extra Hours	516.04	644.04	-	-
<b>2 - Classified Salaries</b>	<b>120,808.81</b>	<b>121,431.60</b>	<b>143,690.76</b>	<b>147,728.44</b>
310100 - State Teachers Retirement System, Certi	13,629.31	12,046.80	20,124.26	21,623.42
320200 - Public Employees Retirement System, cla	13,834.30	16,602.70	22,316.60	26,147.94
331200 - OASDI - Classified	7,192.79	7,355.95	8,908.83	9,159.15
332100 - Medicare - Certificated	1,813.10	1,355.83	2,022.19	1,925.92
332200 - Medicare - Classified	1,710.75	1,720.31	2,083.52	2,142.06
340100 - Health & Welfare Benefits, Certificated	29,717.84	21,711.55	29,520.61	28,666.57
340200 - Health & Welfare Benefits, classified po	21,379.95	23,814.15	26,117.34	26,994.20
350100 - State Unemployment Insurance, Certificat	62.38	46.65	69.73	66.41
350200 - State Unemployment Insurance, classified	59.02	59.25	71.83	73.86
360100 - Workers Compensation Insurance, Certifi	2,081.53	1,429.89	2,117.44	2,016.64
360200 - Workers Compensation Insurance, classif	1,968.09	1,817.00	2,181.66	2,242.96
390100 - Other Benefits TSA, Certificated positio	32.81	30.00	-	-
390200 - Other Benefits TSA, classified positions	66.94	76.19	-	-
<b>3 - Benefits</b>	<b>93,548.81</b>	<b>88,066.27</b>	<b>115,534.01</b>	<b>121,059.13</b>
431000 - Classroom/Office Supplies	4,125.90	41.35	2,000.00	2,146.91
<b>4 - Supplies</b>	<b>4,125.90</b>	<b>41.35</b>	<b>2,000.00</b>	<b>2,146.91</b>
520100 - Mileage/Certificated Management	4,107.70	2,754.46	2,844.65	2,626.85
580000 - Professional/Consulting Services and Ope	261.00	-	-	-
582500 - Consultants	-	14,338.36	-	-
583000 - Contracted Services	3,659.66	-	-	-
<b>5 - Services</b>	<b>8,028.36</b>	<b>17,092.82</b>	<b>2,844.65</b>	<b>2,626.85</b>
<b>Expense</b>	<b>354,647.11</b>	<b>323,575.04</b>	<b>403,530.74</b>	<b>406,383.33</b>
<b>067000 - Health</b>	<b>(354,647.11)</b>	<b>(323,575.04)</b>	<b>(403,530.74)</b>	<b>(406,383.33)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
067001 - Health El Camino Grant

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	265,000.00	275,000.00	275,000.00	275,000.00
<b>8 - Revenue</b>	<b>265,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>
<b>Income</b>	<b>265,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>
<b>Expense</b>				
127200 - Nurse-Certificated	155,115.92	171,995.21	166,841.68	162,068.70
<b>1 - Certificated Salaries</b>	<b>155,115.92</b>	<b>171,995.21</b>	<b>166,841.68</b>	<b>162,068.70</b>
221600 - Health Aides	38,325.52	39,203.70	49,946.45	51,004.05
<b>2 - Classified Salaries</b>	<b>38,325.52</b>	<b>39,203.70</b>	<b>49,946.45</b>	<b>51,004.05</b>
310100 - State Teachers Retirement System, Certi	16,999.06	21,637.04	24,075.26	26,917.21
320200 - Public Employees Retirement System, cla	4,490.31	5,444.66	7,757.18	9,027.72
331200 - OASDI - Classified	2,375.88	2,430.65	3,096.68	3,162.25
332100 - Medicare - Certificated	2,282.82	2,540.85	2,419.21	2,397.42
332200 - Medicare - Classified	555.61	568.46	724.23	739.56
340100 - Health & Welfare Benefits, Certificated	33,312.23	17,552.45	8,063.69	7,606.97
340200 - Health & Welfare Benefits, classified po	2,286.54	3,708.32	4,185.62	4,265.98
350100 - State Unemployment Insurance, Certificat	80.17	87.85	83.42	82.66
350200 - State Unemployment Insurance, classified	19.18	19.55	24.97	25.50
360100 - Workers Compensation Insurance, Certifi	2,674.57	2,690.73	2,533.16	2,510.34
360200 - Workers Compensation Insurance, classif	639.25	600.36	758.34	774.40
390100 - Other Benefits TSA, Certificated positio	57.19	22.50	-	-
390200 - Other Benefits TSA, classified positions	8.06	13.81	-	-
<b>3 - Benefits</b>	<b>65,780.87</b>	<b>57,317.23</b>	<b>53,721.76</b>	<b>57,510.01</b>
431000 - Classroom/Office Supplies	-	-	572.87	500.00
<b>4 - Supplies</b>	<b>-</b>	<b>-</b>	<b>572.87</b>	<b>500.00</b>
520100 - Mileage/Certificated Management	3,386.15	4,108.14	3,917.24	3,917.24
583000 - Contracted Services	2,391.54	2,375.72	-	-
<b>5 - Services</b>	<b>5,777.69</b>	<b>6,483.86</b>	<b>3,917.24</b>	<b>3,917.24</b>
<b>Expense</b>	<b>265,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>
067001 - Health El Camino Grant	-	-	-	-

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
071000 - Employer/Employee Relations

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115500 - Sub Teacher-Negotiations	-	75.00	-	-
<b>1 - Certificated Salaries</b>	-	<b>75.00</b>	-	-
310100 - State Teachers Retirement System, Certi	-	9.44	-	-
332100 - Medicare - Certificated	-	1.09	-	-
350100 - State Unemployment Insurance, Certificat	-	0.04	-	-
360100 - Workers Compensation Insurance, Certifi	-	1.15	-	-
<b>3 - Benefits</b>	-	<b>11.72</b>	-	-
521000 - Mileage/personal Expense Reimbursement	1,845.75	-	-	-
522000 - Conference Expense	150.00	-	-	-
<b>5 - Services</b>	<b>1,995.75</b>	-	-	-
<b>Expense</b>	<b>1,995.75</b>	<b>86.72</b>	-	-
<b>071000 - Employer/Employee Relations</b>	<b>(1,995.75)</b>	<b>(86.72)</b>	-	-

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
071100 - Board of Education

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
239600 - Governing Board Members	14,404.83	12,057.50	16,873.00	16,873.00
<b>2 - Classified Salaries</b>	<b>14,404.83</b>	<b>12,057.50</b>	<b>16,873.00</b>	<b>16,873.00</b>
331200 - OASDI - Classified	893.13	747.64	1,046.00	1,046.00
332200 - Medicare - Classified	208.74	174.72	244.65	244.65
350200 - State Unemployment Insurance, classified	3.12	2.76	8.30	8.30
360200 - Workers Compensation Insurance, classif	240.26	184.73	277.73	277.73
<b>3 - Benefits</b>	<b>1,345.25</b>	<b>1,109.85</b>	<b>1,576.68</b>	<b>1,576.68</b>
431000 - Classroom/Office Supplies	60.00	826.67	300.00	300.00
435000 - Duplicating	539.93	-	1,000.00	1,000.00
<b>4 - Supplies</b>	<b>599.93</b>	<b>826.67</b>	<b>1,300.00</b>	<b>1,300.00</b>
521000 - Mileage/personal Expense Reimbursement	62.10	(62.10)	-	-
522000 - Conference Expense	5,092.27	9,263.16	10,000.00	10,000.00
530000 - Dues and Memberships	13,486.00	14,656.00	7,500.00	7,500.00
582000 - Audit Expenses	44,150.00	51,000.00	52,000.00	52,000.00
583000 - Contracted Services	11,460.00	6,045.00	-	-
583500 - Elections	-	74,010.00	-	101,500.00
591000 - Postage	-	-	200.00	200.00
<b>5 - Services</b>	<b>74,250.37</b>	<b>154,912.06</b>	<b>69,700.00</b>	<b>171,200.00</b>
<b>Expense</b>	<b>90,600.38</b>	<b>168,906.08</b>	<b>89,449.68</b>	<b>190,949.68</b>
<b>071100 - Board of Education</b>	<b>(90,600.38)</b>	<b>(168,906.08)</b>	<b>(89,449.68)</b>	<b>(190,949.68)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
071200 - Superintendent

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	1,599.60	1,500.00	-	-
<b>1 - Certificated Salaries</b>	<b>1,599.60</b>	<b>1,500.00</b>	<b>-</b>	<b>-</b>
231000 - Superintendent-Classified	302,830.90	335,271.20	322,760.04	322,760.04
232000 - Administrative Assistant-Classified	94,144.81	101,308.78	106,868.16	108,398.32
239500 - Other Managers-Classified	77,193.36	89,234.88	97,364.88	-
247000 - Extra Work-Clerical	-	1,916.12	-	-
291500 - Other Classified-Regular	631.97	-	-	-
291600 - Other Classified-Hourly	-	39.00	-	-
<b>2 - Classified Salaries</b>	<b>474,801.04</b>	<b>527,769.98</b>	<b>526,993.08</b>	<b>431,158.36</b>
310100 - State Teachers Retirement System, Certi	156.58	132.09	-	-
320200 - Public Employees Retirement System, cla	54,233.72	68,149.15	80,668.97	75,607.03
331100 - OASDI - Certificated	-	27.90	-	-
331200 - OASDI - Classified	17,905.95	19,513.57	22,247.46	14,607.10
332100 - Medicare - Certificated	23.18	21.74	10.00	-
332200 - Medicare - Classified	6,687.24	7,369.02	7,654.39	6,251.80
340200 - Health & Welfare Benefits, classified po	37,918.31	38,164.12	38,636.57	28,879.70
350100 - State Unemployment Insurance, Certificat	0.78	0.80	-	-
350200 - State Unemployment Insurance, classified	228.61	254.85	268.71	215.58
360100 - Workers Compensation Insurance, Certifi	26.72	23.00	-	-
360200 - Workers Compensation Insurance, classif	7,623.67	7,806.09	8,009.15	6,546.55
390200 - Other Benefits TSA, classified positions	90.00	90.00	-	-
<b>3 - Benefits</b>	<b>124,894.76</b>	<b>141,552.33</b>	<b>157,495.25</b>	<b>132,107.76</b>
431000 - Classroom/Office Supplies	9,552.53	10,528.24	7,000.00	5,500.00
435000 - Duplicating	16.25	189.00	100.00	-
440000 - Noncapitalized Equipment	2,642.32	-	-	-
<b>4 - Supplies</b>	<b>12,211.10</b>	<b>10,717.24</b>	<b>7,100.00</b>	<b>5,500.00</b>
520200 - Mileage/Classified Management	11,836.20	11,979.69	12,323.57	9,166.00
521000 - Mileage/personal Expense Reimbursement	1,155.68	243.00	20.00	-
522000 - Conference Expense	19,635.76	19,462.57	30,000.00	6,000.00
530000 - Dues and Memberships	11,205.40	8,470.40	7,500.00	8,500.00
560000 - Rentals, Leases, and Repairs	-	-	2,800.00	-
580000 - Professional/Consulting Services and Ope	274.78	212.50	-	-
581200 - Advertising-NonLegal	3,193.23	4,091.50	1,800.00	-
583000 - Contracted Services	114,304.32	123,662.38	95,000.00	35,000.00
584500 - Legal Expense	246,067.71	137,175.20	135,000.00	225,000.00
587700 - Testing-TB	-	2,070.00	2,755.00	-
591000 - Postage	682.88	262.25	300.00	300.00
<b>5 - Services</b>	<b>408,355.96</b>	<b>307,629.49</b>	<b>287,498.57</b>	<b>283,966.00</b>
<b>Expense</b>	<b>1,021,862.46</b>	<b>989,169.04</b>	<b>979,086.90</b>	<b>852,732.12</b>
<b>071200 - Superintendent</b>	<b>(1,021,862.46)</b>	<b>(989,169.04)</b>	<b>(979,086.90)</b>	<b>(852,732.12)</b>

**Unrestricted Fund Summary by Cost Center**

<b>01 - General - Unrestricted</b>				
<b>010 - General - Unrestricted</b>				
<b>071300 - Human Resources</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
111000 - K-5 Classroom Teachers	43,898.64	-	-	-
115100 - Sub Teacher-Medical Leave	570.00	-	-	-
115200 - Sub Teacher-Curriculum Development	3,255.00	3,160.00	1,735.00	-
116000 - Sub Teacher-Sick Leave AB1522	3,135.00	3,836.11	-	-
119500 - Teachers-Adjunct Duty Pay	-	3,845.00	-	-
139000 - Assistant Superintendent	220,226.59	239,533.52	243,715.85	243,715.85
<b>1 - Certificated Salaries</b>	<b>271,085.23</b>	<b>250,374.63</b>	<b>245,450.85</b>	<b>243,715.85</b>
216000 - Computer Specialist	128.18	195.02	-	-
217000 - Instructional Aide Extra Hours	70.95	747.34	-	-
219000 - Substitute Classified Instructional Aide	-	982.98	-	-
239500 - Other Managers-Classified	132,213.12	164,023.08	211,315.41	243,218.04
243000 - Substitutes-Clerical	353.59	-	-	-
245000 - Secretaries	138,443.43	140,983.74	118,141.38	131,876.36
291600 - Other Classified-Hourly	-	-	2,800.00	-
296000 - Otjer Classified Sick Leave AB1522	823.24	1,245.96	-	-
<b>2 - Classified Salaries</b>	<b>272,032.51</b>	<b>308,178.12</b>	<b>332,256.79</b>	<b>375,094.40</b>
310100 - State Teachers Retirement System, Certi	28,249.87	29,645.53	35,168.20	39,676.94
320100 - Public Employees Retirement System, Cer	8.29	-	-	-
320200 - Public Employees Retirement System, cla	31,275.84	38,436.77	44,344.83	56,685.55
331100 - OASDI - Certificated	99.82	172.05	-	-
331200 - OASDI - Classified	16,715.66	18,913.04	18,068.05	18,086.66
332100 - Medicare - Certificated	3,864.41	3,574.66	3,559.03	3,533.88
332200 - Medicare - Classified	3,909.34	4,428.67	4,769.10	5,439.12
340100 - Health & Welfare Benefits, Certificated	6,680.33	918.96	1,671.18	1,671.18
340200 - Health & Welfare Benefits, classified po	51,864.35	57,851.42	60,890.96	55,973.49
350100 - State Unemployment Insurance, Certificat	133.35	123.45	122.86	121.86
350200 - State Unemployment Insurance, classifi	134.37	152.38	167.14	187.80
360100 - Workers Compensation Insurance, Certifi	4,443.45	3,774.50	3,700.34	3,700.34
360200 - Workers Compensation Insurance, classif	4,480.06	4,667.85	5,041.59	5,694.92
390100 - Other Benefits TSA, Certificated positio	40.00	30.00	-	-
390200 - Other Benefits TSA, classified positions	112.50	115.00	-	-
<b>3 - Benefits</b>	<b>152,011.64</b>	<b>162,804.28</b>	<b>177,503.28</b>	<b>190,771.74</b>
420000 - Books and Reference Materials	66.33	-	-	-
431000 - Classroom/Office Supplies	9,346.85	10,859.38	8,000.00	8,000.00
435000 - Duplicating	4,749.30	5,153.73	4,000.00	4,000.00
440000 - Noncapitalized Equipment	1,635.63	2,819.96	5,075.00	-
<b>4 - Supplies</b>	<b>15,798.11</b>	<b>18,833.07</b>	<b>17,075.00</b>	<b>12,000.00</b>
520100 - Mileage/Certificated Management	5,842.68	6,177.84	6,400.95	5,963.28
520200 - Mileage/Classified Management	-	-	150.00	-
521000 - Mileage/personal Expense Reimbursement	572.72	1,850.73	800.00	500.00
522000 - Conference Expense	8,438.80	10,788.98	16,000.00	8,000.00
530000 - Dues and Memberships	5,381.00	1,928.00	3,000.00	4,000.00
580000 - Professional/Consulting Services and Ope	-	110,250.00	112,000.00	113,800.00
581200 - Advertising-NonLegal	1,683.79	4,826.51	-	1,500.00
583000 - Contracted Services	60,765.73	90,308.93	101,700.00	111,500.00
583800 - Fingerprinting	14,320.00	12,537.00	5,000.00	-
584500 - Legal Expense	14,639.60	1,915.00	25,500.00	5,500.00
584600 - Licensing Agreements	-	-	228.00	-
586800 - Physical Examinations	288.00	-	-	500.00
587700 - Testing-TB	100.00	-	-	-
591000 - Postage	1,244.44	949.84	500.00	500.00
<b>5 - Services</b>	<b>113,276.76</b>	<b>241,532.83</b>	<b>271,278.95</b>	<b>251,763.28</b>
<b>Expense</b>	<b>824,204.25</b>	<b>981,722.93</b>	<b>1,043,564.87</b>	<b>1,073,345.27</b>
<b>071300 - Human Resources</b>	<b>(824,204.25)</b>	<b>(981,722.93)</b>	<b>(1,043,564.87)</b>	<b>(1,073,345.27)</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
071400 - Communications

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
239500 - Other Managers-Classified	-	-	-	98,449.20
<b>2 - Classified Salaries</b>	-	-	-	<b>98,449.20</b>
320200 - Public Employees Retirement System, cla	-	-	-	17,425.51
331200 - OASDI - Classified	-	-	-	6,103.85
332200 - Medicare - Classified	-	-	-	1,427.51
340200 - Health & Welfare Benefits, classified po	-	-	-	9,847.18
350200 - State Unemployment Insurance, classified	-	-	-	49.22
360200 - Workers Compensation Insurance, classif	-	-	-	1,494.75
<b>3 - Benefits</b>	-	-	-	<b>36,348.02</b>
431000 - Classroom/Office Supplies	-	-	-	500.00
<b>4 - Supplies</b>	-	-	-	<b>500.00</b>
520200 - Mileage/Classified Management	-	-	-	3,158.00
522000 - Conference Expense	-	-	-	3,500.00
530000 - Dues and Memberships	-	-	-	1,500.00
581200 - Advertising-NonLegal	-	-	-	4,500.00
583000 - Contracted Services	-	-	-	86,600.00
<b>5 - Services</b>	-	-	-	<b>99,258.00</b>
<b>Expense</b>	-	-	-	<b>234,555.22</b>
<b>071400 - Communications</b>	-	-	-	<b>(234,555.22)</b>

# **Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**010 - General - Unrestricted**

**071500 - Business Services**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
236000 - Directors-Classified	172,719.36	187,418.88	199,404.00	203,934.96
239500 - Other Managers-Classified	284,664.61	263,236.43	262,914.60	261,478.04
243000 - Substitutes-Clerical	-	1,645.63	8,000.00	-
244000 - Accountants	157,134.64	177,718.07	189,613.69	233,068.10
245000 - Secretaries	19,950.84	21,548.16	20,994.04	-
247000 - Extra Work-Clerical	-	405.84	-	-
<b>2 - Classified Salaries</b>	<b>634,469.45</b>	<b>651,973.01</b>	<b>680,926.33</b>	<b>698,481.10</b>
320200 - Public Employees Retirement System, cla	72,064.13	86,785.68	102,191.08	122,551.45
331200 - OASDI - Classified	35,912.79	36,126.72	37,122.77	38,548.06
332200 - Medicare - Classified	9,127.24	9,399.88	9,729.78	10,127.53
340200 - Health & Welfare Benefits, classified po	92,925.99	93,832.34	94,449.07	93,839.75
350200 - State Unemployment Insurance, classified	314.31	323.96	337.78	349.19
360200 - Workers Compensation Insurance, classif	10,479.72	9,921.05	10,185.09	10,604.41
390200 - Other Benefits TSA, classified positions	177.06	168.56	-	-
<b>3 - Benefits</b>	<b>221,001.24</b>	<b>236,558.19</b>	<b>254,015.57</b>	<b>276,020.39</b>
420000 - Books and Reference Materials	199.00	-	-	-
431000 - Classroom/Office Supplies	5,327.83	3,560.31	5,000.00	5,000.00
435000 - Duplicating	2,435.59	1,873.63	1,500.00	1,500.00
440000 - Noncapitalized Equipment	1,209.78	2,171.53	-	-
<b>4 - Supplies</b>	<b>9,172.20</b>	<b>7,605.47</b>	<b>6,500.00</b>	<b>6,500.00</b>
520200 - Mileage/Classified Management	5,240.40	5,518.82	5,477.77	5,240.40
521000 - Mileage/personal Expense Reimbursement	314.09	83.67	200.00	200.00
522000 - Conference Expense	5,162.61	6,841.74	6,000.00	6,000.00
530000 - Dues and Memberships	-	103.12	-	-
545000 - Property & Liability Insurance	359,950.72	378,608.00	360,000.00	360,000.00
567500 - Repairs, Contracted-Equipment Other	-	3,550.50	-	500.00
582200 - Bank Fees	2,087.63	3,129.25	-	2,500.00
583000 - Contracted Services	184,734.78	214,394.62	205,500.00	180,000.00
584600 - Licensing Agreements	-	275.00	-	-
586800 - Physical Examinations	-	-	3,200.00	-
591000 - Postage	11,734.20	9,807.99	10,000.00	10,000.00
<b>5 - Services</b>	<b>569,224.43</b>	<b>622,312.71</b>	<b>590,377.77</b>	<b>564,440.40</b>
<b>Expense</b>	<b>1,433,867.32</b>	<b>1,518,449.38</b>	<b>1,531,819.67</b>	<b>1,545,441.89</b>
<b>071500 - Business Services</b>	<b>(1,433,867.32)</b>	<b>(1,518,449.38)</b>	<b>(1,531,819.67)</b>	<b>(1,545,441.89)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
071800 - Mailroom/Print Shop

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
241000 - Regular Personnel-Clerical	43,513.92	48,546.00	53,014.32	55,791.36
<b>2 - Classified Salaries</b>	<b>43,513.92</b>	<b>48,546.00</b>	<b>53,014.32</b>	<b>55,791.36</b>
320200 - Public Employees Retirement System, cla	5,155.08	6,742.07	8,233.65	9,875.07
331200 - OASDI - Classified	2,371.91	2,690.28	3,286.89	3,459.06
332200 - Medicare - Classified	554.75	629.17	768.71	808.97
340200 - Health & Welfare Benefits, classified po	19,515.95	19,089.57	8,822.76	9,021.78
350200 - State Unemployment Insurance, classified	19.13	21.68	27.51	27.90
360200 - Workers Compensation Insurance, classif	638.20	664.51	804.92	847.08
390200 - Other Benefits TSA, classified positions	30.00	30.00	-	-
<b>3 - Benefits</b>	<b>28,285.02</b>	<b>29,867.28</b>	<b>21,944.44</b>	<b>24,039.86</b>
431000 - Classroom/Office Supplies	7,403.28	14,796.97	12,000.00	12,000.00
<b>4 - Supplies</b>	<b>7,403.28</b>	<b>14,796.97</b>	<b>12,000.00</b>	<b>12,000.00</b>
562200 - Rentals - Equipment	50,738.11	58,113.09	63,500.00	63,500.00
<b>5 - Services</b>	<b>50,738.11</b>	<b>58,113.09</b>	<b>63,500.00</b>	<b>63,500.00</b>
<b>Expense</b>	<b>129,940.33</b>	<b>151,323.34</b>	<b>150,458.76</b>	<b>155,331.22</b>
071800 - Mailroom/Print Shop	(129,940.33)	(151,323.34)	(150,458.76)	(155,331.22)

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
072300 - Technology

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	712.21	31,971.52	-	-
<b>8 - Revenue</b>	<b>712.21</b>	<b>31,971.52</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>712.21</b>	<b>31,971.52</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
132000 - Supervisors-Certificated	79,094.82	86,135.37	58,523.56	-
<b>1 - Certificated Salaries</b>	<b>79,094.82</b>	<b>86,135.37</b>	<b>58,523.56</b>	<b>-</b>
245000 - Secretaries	15,364.40	27,478.08	29,379.28	28,574.28
246000 - Computer Operators	327,679.54	345,195.57	363,660.66	363,645.66
247000 - Extra Work-Clerical	-	-	1,827.50	-
291500 - Other Classified-Regular	10,238.17	9,603.46	-	-
291600 - Other Classified-Hourly	-	-	31,000.00	-
<b>2 - Classified Salaries</b>	<b>353,282.11</b>	<b>382,277.11</b>	<b>425,867.44</b>	<b>392,219.94</b>
310100 - State Teachers Retirement System, Certi	8,317.08	10,410.85	6,445.58	-
320200 - Public Employees Retirement System, cla	40,903.71	53,324.05	62,730.69	69,422.93
331100 - OASDI - Certificated	-	-	48.00	-
331200 - OASDI - Classified	21,669.70	23,399.51	26,531.94	24,317.64
332100 - Medicare - Certificated	1,157.42	1,259.50	631.49	-
332200 - Medicare - Classified	5,067.89	5,472.49	6,205.70	5,687.20
340100 - Health & Welfare Benefits, Certificated	8,462.61	8,304.00	4,159.72	-
340200 - Health & Welfare Benefits, classified po	61,370.86	71,286.54	73,806.84	76,130.49
350100 - State Unemployment Insurance, Certificat	39.83	43.38	21.67	-
350200 - State Unemployment Insurance, classified	174.82	189.46	214.02	196.11
360100 - Workers Compensation Insurance, Certifi	1,328.26	1,328.78	703.10	-
360200 - Workers Compensation Insurance, classif	5,832.75	5,837.88	6,483.82	5,955.07
390100 - Other Benefits TSA, Certificated positio	15.00	15.00	-	-
390200 - Other Benefits TSA, classified positions	127.50	135.00	-	-
<b>3 - Benefits</b>	<b>154,467.43</b>	<b>181,006.44</b>	<b>187,982.57</b>	<b>181,709.44</b>
431000 - Classroom/Office Supplies	33,935.65	67,072.39	25,000.00	35,000.00
435000 - Duplicating	7.70	28.35	100.00	100.00
440000 - Noncapitalized Equipment	5,724.93	27,408.91	15,000.00	15,000.00
<b>4 - Supplies</b>	<b>39,668.28</b>	<b>94,509.65</b>	<b>40,100.00</b>	<b>50,100.00</b>
520100 - Mileage/Certificated Management	1,760.10	1,829.70	962.79	4,160.10
520200 - Mileage/Classified Management	2,400.00	2,400.00	3,339.40	-
522000 - Conference Expense	2,745.68	6,373.01	1,000.00	1,000.00
530000 - Dues and Memberships	-	37.07	-	-
561000 - Equipment Maintenance Agreement	35,700.00	-	-	-
567500 - Repairs, Contracted-Equipment Other	3,706.34	-	-	-
580000 - Professional/Consulting Services and Ope	162.54	10,987.73	-	12,000.00
583000 - Contracted Services	523,714.41	803,389.18	567,000.00	360,000.00
584600 - Licensing Agreements	39,236.22	91,050.33	8,700.00	75,000.00
591000 - Postage	14.61	14.33	-	-
593000 - Telephone	61,366.54	263.72	500.00	500.00
<b>5 - Services</b>	<b>670,806.44</b>	<b>916,345.07</b>	<b>581,502.19</b>	<b>452,660.10</b>
640000 - Equipment	51,862.01	-	-	25,000.00
645500 - Technology Equipment	124,137.77	-	-	-
<b>6 - Capital</b>	<b>175,999.78</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>
<b>Expense</b>	<b>1,473,318.86</b>	<b>1,660,273.64</b>	<b>1,293,975.76</b>	<b>1,101,689.48</b>
<b>072300 - Technology</b>	<b>(1,472,606.65)</b>	<b>(1,628,302.12)</b>	<b>(1,293,975.76)</b>	<b>(1,101,689.48)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
072700 - Facility Use

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	27,977.50	25,456.24	31,127.70	21,000.00
<b>8 - Revenue</b>	<b>27,977.50</b>	<b>25,456.24</b>	<b>31,127.70</b>	<b>21,000.00</b>
<b>Income</b>	<b>27,977.50</b>	<b>25,456.24</b>	<b>31,127.70</b>	<b>21,000.00</b>
072700 - Facility Use	27,977.50	25,456.24	31,127.70	21,000.00

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
010 - General - Unrestricted  
073200 - Vandalism

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
567500 - Repairs, Contracted-Equipment Other	3,105.46	4,730.53	6,000.00	11,500.00
583000 - Contracted Services	94,931.80	93,817.44	96,000.00	115,000.00
<b>5 - Services</b>	<b>98,037.26</b>	<b>98,547.97</b>	<b>102,000.00</b>	<b>126,500.00</b>
<b>Expense</b>	<b>98,037.26</b>	<b>98,547.97</b>	<b>102,000.00</b>	<b>126,500.00</b>
<b>073200 - Vandalism</b>	<b>(98,037.26)</b>	<b>(98,547.97)</b>	<b>(102,000.00)</b>	<b>(126,500.00)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**  
**010 - General - Unrestricted**  
**075000 - Operations**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
222200 - Custodian I and II	1,083,068.34	1,149,786.79	1,204,093.90	1,222,772.97
222300 - Grounds/Maintenance Worker	124,812.03	131,600.41	138,583.07	141,496.92
222800 - Non-Regular Personnel-Maint & Operations	107,716.34	82,504.79	65,100.00	55,000.00
222900 - Regular Personnel Extra Hrs-Maint & OPS	-	369.37	20,000.00	20,000.00
236000 - Directors-Classified	26,521.80	28,761.12	30,590.24	31,260.49
245000 - Secretaries	-	-	-	1,500.00
<b>2 - Classified Salaries</b>	<b>1,342,118.51</b>	<b>1,393,022.48</b>	<b>1,458,367.21</b>	<b>1,472,030.38</b>
310200 - State Teachers Retirement System, class	-	84.58	-	-
320200 - Public Employees Retirement System, cla	150,758.02	185,633.08	218,768.90	241,462.43
331200 - OASDI - Classified	79,922.58	83,620.08	88,124.87	86,531.87
332200 - Medicare - Classified	18,806.62	19,713.73	20,250.71	20,402.83
340200 - Health & Welfare Benefits, classified po	308,938.58	288,982.67	294,176.18	308,046.28
350200 - State Unemployment Insurance, classified	650.06	679.71	707.71	704.08
360200 - Workers Compensation Insurance, classif	21,781.79	21,101.24	21,014.97	21,388.56
390200 - Other Benefits TSA, classified positions	589.59	581.60	-	-
<b>3 - Benefits</b>	<b>581,447.24</b>	<b>600,396.69</b>	<b>643,043.34</b>	<b>678,536.05</b>
431000 - Classroom/Office Supplies	11,768.25	2,099.21	250.00	250.00
436000 - Bus/Vehicle Supplies	-	2,794.23	-	-
438000 - Maintenance/Operations Supplies	153,704.89	163,871.96	160,000.00	175,000.00
440000 - Noncapitalized Equipment	7,571.99	12,425.00	4,500.00	4,500.00
<b>4 - Supplies</b>	<b>173,045.13</b>	<b>181,190.40</b>	<b>164,750.00</b>	<b>179,750.00</b>
520200 - Mileage/Classified Management	-	-	2,557.57	-
521000 - Mileage/personal Expense Reimbursement	708.75	754.75	500.00	500.00
522000 - Conference Expense	-	2,562.18	-	-
530000 - Dues and Memberships	974.00	260.00	-	-
551500 - Disposal Services	313,710.92	294,278.01	311,000.00	329,660.00
552200 - Electricity	818,195.20	817,183.59	818,313.00	820,000.00
552400 - Gas-Heating	87,709.63	117,865.62	120,000.00	123,600.00
553000 - Pest Control	28,602.25	21,151.43	23,000.00	24,000.00
555600 - Sewage	40,891.80	52,090.24	56,800.00	61,912.00
555800 - Water	65,161.75	119,462.99	132,604.00	147,190.00
562200 - Rentals - Equipment	617.43	638.47	-	-
567500 - Repairs, Contracted-Equipment Other	186.37	2,179.62	-	-
567900 - Repairs, Contracted Vehicles	-	-	5,190.00	-
583000 - Contracted Services	50,224.90	41,204.85	106,925.00	38,000.00
591000 - Postage	150.34	12.16	-	-
593000 - Telephone	29,857.86	37,905.26	43,000.00	20,000.00
<b>5 - Services</b>	<b>1,436,991.20</b>	<b>1,507,549.17</b>	<b>1,619,889.57</b>	<b>1,564,862.00</b>
640000 - Equipment	50,974.59	36,723.34	5,380.70	14,200.00
<b>6 - Capital</b>	<b>50,974.59</b>	<b>36,723.34</b>	<b>5,380.70</b>	<b>14,200.00</b>
<b>Expense</b>	<b>3,584,576.67</b>	<b>3,718,882.08</b>	<b>3,891,430.82</b>	<b>3,909,378.43</b>
<b>075000 - Operations</b>	<b>(3,584,576.67)</b>	<b>(3,718,882.08)</b>	<b>(3,891,430.82)</b>	<b>(3,909,378.43)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**010 - General - Unrestricted**

**076200 - Attendance/Student Information**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
132000 - Supervisors-Certificated	79,094.94	86,135.37	43,344.25	-
<b>1 - Certificated Salaries</b>	<b>79,094.94</b>	<b>86,135.37</b>	<b>43,344.25</b>	<b>-</b>
239500 - Other Managers-Classified	-	-	38,368.12	66,434.92
244000 - Accountants	68,638.88	69,015.87	76,526.32	126,768.90
245000 - Secretaries	16,328.66	27,478.08	29,134.28	28,574.28
246000 - Computer Operators	73,205.28	81,745.20	85,023.36	85,023.36
291500 - Other Classified-Regular	68,134.55	78,337.89	69,833.17	71,764.24
<b>2 - Classified Salaries</b>	<b>226,307.37</b>	<b>256,577.04</b>	<b>298,885.25</b>	<b>378,565.70</b>
310100 - State Teachers Retirement System, Certi	8,317.20	10,410.85	6,254.58	-
320200 - Public Employees Retirement System, cla	25,715.06	33,864.49	46,000.83	67,006.12
331200 - OASDI - Classified	13,406.43	15,335.66	18,410.61	23,295.32
332100 - Medicare - Certificated	1,148.83	1,250.91	628.49	-
332200 - Medicare - Classified	3,140.62	3,586.52	4,305.72	5,489.21
340100 - Health & Welfare Benefits, Certificated	8,462.85	8,303.76	4,159.72	-
340200 - Health & Welfare Benefits, classified po	39,205.82	48,985.66	74,902.31	81,067.67
350100 - State Unemployment Insurance, Certificat	39.53	43.08	21.67	-
350200 - State Unemployment Insurance, classified	108.22	123.64	149.09	189.29
360100 - Workers Compensation Insurance, Certifi	1,318.38	1,319.71	658.10	-
360200 - Workers Compensation Insurance, classif	3,613.04	3,788.23	4,507.00	5,747.75
390100 - Other Benefits TSA, Certificated positio	15.00	15.00	-	-
390200 - Other Benefits TSA, classified positions	97.50	105.00	-	-
<b>3 - Benefits</b>	<b>104,588.48</b>	<b>127,132.51</b>	<b>159,998.12</b>	<b>182,795.36</b>
431000 - Classroom/Office Supplies	1,856.27	1,615.98	4,000.00	4,000.00
435000 - Duplicating	923.38	956.88	1,000.00	1,000.00
440000 - Noncapitalized Equipment	1,851.66	-	2,500.00	2,500.00
<b>4 - Supplies</b>	<b>4,631.31</b>	<b>2,572.86</b>	<b>7,500.00</b>	<b>7,500.00</b>
520100 - Mileage/Certificated Management	1,160.10	1,229.70	1,325.58	1,160.10
520200 - Mileage/Classified Management	-	-	790.00	-
521000 - Mileage/personal Expense Reimbursement	203.04	-	-	-
522000 - Conference Expense	2,312.98	4,400.00	3,500.00	3,500.00
580000 - Professional/Consulting Services and Ope	23,089.00	-	59,357.00	60,000.00
583000 - Contracted Services	114,532.58	29,117.95	35,000.00	73,200.00
584600 - Licensing Agreements	27,435.00	19,600.00	19,600.00	-
591000 - Postage	911.01	693.09	500.00	500.00
<b>5 - Services</b>	<b>169,643.71</b>	<b>55,040.74</b>	<b>120,072.58</b>	<b>138,360.10</b>
<b>Expense</b>	<b>584,265.81</b>	<b>527,458.52</b>	<b>629,800.20</b>	<b>707,221.16</b>
<b>076200 - Attendance/Student Information</b>	<b>(584,265.81)</b>	<b>(527,458.52)</b>	<b>(629,800.20)</b>	<b>(707,221.16)</b>



# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

083000 - Fringe Benefits-Retired Personnel

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
340100 - Health & Welfare Benefits, Certificated	(1,153.20)	(8,372.46)	4,300.00	4,300.00
340200 - Health & Welfare Benefits, classified po	8,760.30	9,479.79	7,900.00	7,900.00
370100 - Retiree Benefits, Certificated positions	170,597.23	186,853.12	145,000.00	145,000.00
370200 - Retiree Benefits, classified positions	173,404.67	237,028.95	141,000.00	141,000.00
<b>3 - Benefits</b>	<b>351,609.00</b>	<b>424,989.40</b>	<b>298,200.00</b>	<b>298,200.00</b>
<b>Expense</b>	<b>351,609.00</b>	<b>424,989.40</b>	<b>298,200.00</b>	<b>298,200.00</b>
083000 - Fringe Benefits-Retired Personnel	(351,609.00)	(424,989.40)	(298,200.00)	(298,200.00)

# **Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
010 - General - Unrestricted  
1400 - EPA

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
801200 - EPA	1,304,594.00	1,285,146.00	1,277,588.00	1,277,588.00
801900 - Revenue Limit State Aid - Prior Years	186.00	-	-	-
<b>8 - Revenue</b>	<b>1,304,780.00</b>	<b>1,285,146.00</b>	<b>1,277,588.00</b>	<b>1,277,588.00</b>
<b>Income</b>	<b>1,304,780.00</b>	<b>1,285,146.00</b>	<b>1,277,588.00</b>	<b>1,277,588.00</b>
<b>Expense</b>				
111000 - K-5 Classroom Teachers	975,286.56	953,240.64	965,287.72	953,595.33
115100 - Sub Teacher-Medical Leave	28,869.60	31,759.40	-	-
115500 - Sub Teacher-Negotiations	-	300.00	-	-
<b>1 - Certificated Salaries</b>	<b>1,004,156.16</b>	<b>985,300.04</b>	<b>965,287.72</b>	<b>953,595.33</b>
310100 - State Teachers Retirement System, Certi	106,864.96	123,269.10	139,291.01	155,245.32
320100 - Public Employees Retirement System, Cer	58.04	20.84	-	-
331100 - OASDI - Certificated	225.68	237.15	-	-
332100 - Medicare - Certificated	14,217.88	13,965.87	13,996.69	13,827.13
340100 - Health & Welfare Benefits, Certificated	162,050.10	146,648.47	143,873.99	139,964.99
350100 - State Unemployment Insurance, Certificat	490.49	587.82	482.62	476.79
360100 - Workers Compensation Insurance, Certifi	16,356.69	14,756.71	14,655.97	14,478.44
390100 - Other Benefits TSA, Certificated positio	360.00	360.00	-	-
<b>3 - Benefits</b>	<b>300,623.84</b>	<b>299,845.96</b>	<b>312,300.28</b>	<b>323,992.67</b>
<b>Expense</b>	<b>1,304,780.00</b>	<b>1,285,146.00</b>	<b>1,277,588.00</b>	<b>1,277,588.00</b>
<b>1400 - EPA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

010 - General - Unrestricted

403501 - Induction Mentor-Additional Support

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
193300 - Instructional Coach	-	-	-	130,346.20
<b>1 - Certificated Salaries</b>	-	-	-	<b>130,346.20</b>
310100 - State Teachers Retirement System, Certi	-	-	-	21,220.36
332100 - Medicare - Certificated	-	-	-	1,890.02
340100 - Health & Welfare Benefits, Certificated	-	-	-	14,332.69
350100 - State Unemployment Insurance, Certificat	-	-	-	65.17
360100 - Workers Compensation Insurance, Certifi	-	-	-	1,979.05
<b>3 - Benefits</b>	-	-	-	<b>39,487.29</b>
<b>Expense</b>	-	-	-	<b>169,833.49</b>
<b>403501 - Induction Mentor-Additional Support</b>	-	-	-	<b>(169,833.49)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted

010 - General - Unrestricted

601001 - After School Program-Additional Support

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	-	-	33,409.00	60,000.00
<b>8 - Revenue</b>	-	-	<b>33,409.00</b>	<b>60,000.00</b>
<b>Income</b>	-	-	<b>33,409.00</b>	<b>60,000.00</b>
<b>Expense</b>				
211000 - Instructional Aides	159,563.95	146,213.97	266,869.18	275,602.44
219000 - Substitute Classified Instructional Aide	-	5,417.46	-	-
<b>2 - Classified Salaries</b>	<b>159,563.95</b>	<b>151,631.43</b>	<b>266,869.18</b>	<b>275,602.44</b>
310200 - State Teachers Retirement System, class	1,868.89	37.76	2,763.72	3,140.88
320200 - Public Employees Retirement System, cla	16,255.67	19,960.74	38,472.87	45,366.78
331200 - OASDI - Classified	8,593.13	9,124.45	16,545.88	17,087.34
332200 - Medicare - Classified	2,266.27	2,138.31	3,869.61	3,996.23
340200 - Health & Welfare Benefits, classified po	19,498.41	27,314.79	53,939.88	51,428.80
350200 - State Unemployment Insurance, classified	78.05	73.96	133.45	137.82
360200 - Workers Compensation Insurance, classif	2,606.97	2,258.51	4,051.86	4,184.45
390200 - Other Benefits TSA, classified positions	60.13	65.97	-	-
<b>3 - Benefits</b>	<b>51,227.52</b>	<b>60,974.49</b>	<b>119,777.27</b>	<b>125,342.30</b>
431000 - Classroom/Office Supplies	-	55.00	-	-
<b>4 - Supplies</b>	-	<b>55.00</b>	-	-
<b>Expense</b>	<b>210,791.47</b>	<b>212,660.92</b>	<b>386,646.45</b>	<b>400,944.74</b>
601001 - After School Program-Additional Support	(210,791.47)	(212,660.92)	(353,237.45)	(340,944.74)

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted  
018 - Tier III  
676000 - Art & Music Block Grant

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
510000 - Subagreements for Services	233,210.00	209,360.00	206,000.00	210,000.00
583000 - Contracted Services	-	25,000.00	25,000.00	25,000.00
<b>5 - Services</b>	<b>233,210.00</b>	<b>234,360.00</b>	<b>231,000.00</b>	<b>235,000.00</b>
<b>Expense</b>	<b>233,210.00</b>	<b>234,360.00</b>	<b>231,000.00</b>	<b>235,000.00</b>
<b>676000 - Art &amp; Music Block Grant</b>	<b>(233,210.00)</b>	<b>(234,360.00)</b>	<b>(231,000.00)</b>	<b>(235,000.00)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**018 - Tier III**

**709000 - LCAP-District**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
113300 - Teacher on Special Assignment	-	344,510.77	391,799.49	264,543.00
113400 - ESL Teacher	361,512.32	380,319.89	1,047,918.80	1,024,751.00
113600 - Master Plan-Resource Specialist	-	-	39,222.00	-
115200 - Sub Teacher-Curriculum Development	44,900.50	54,475.67	62,243.60	144,862.02
117000 - Teacher Extra Duty	-	2,300.00	-	-
119000 - Other Teachers	180,874.07	63,487.82	50,385.71	162,898.00
119500 - Teachers-Adjunct Duty Pay	162,368.50	217,367.89	-	90,000.00
123100 - Psychologist Extra Duty	-	2,240.75	-	-
131000 - Directors-Certificated	134,211.00	127,166.05	136,154.00	140,056.00
193300 - Instructional Coach	87,086.00	56,521.20	-	286,735.00
<b>1 - Certificated Salaries</b>	<b>970,952.39</b>	<b>1,248,390.04</b>	<b>1,727,723.60</b>	<b>2,113,845.02</b>
211000 - Instructional Aides	771.11	2,676.86	-	-
241000 - Regular Personnel-Clerical	27,338.38	35,030.08	37,234.92	37,234.92
244000 - Accountants	41,105.29	40,503.88	54,143.19	54,143.19
245000 - Secretaries	-	4,998.40	24,916.91	26,120.68
291500 - Other Classified-Regular	112,649.67	163,988.90	155,850.11	164,925.23
<b>2 - Classified Salaries</b>	<b>181,864.45</b>	<b>247,198.12</b>	<b>272,145.13</b>	<b>282,424.02</b>
310100 - State Teachers Retirement System, Certi	101,644.18	147,102.37	240,601.71	320,550.64
320100 - Public Employees Retirement System, Cer	58.03	20.83	41.20	-
320200 - Public Employees Retirement System, cla	21,052.56	33,252.58	38,381.32	45,365.69
331100 - OASDI - Certificated	1,043.67	1,374.55	212.66	853.50
331200 - OASDI - Classified	10,368.95	14,566.75	16,866.72	17,510.28
332100 - Medicare - Certificated	13,667.73	17,837.85	25,984.75	29,800.26
332200 - Medicare - Classified	2,424.97	3,406.64	3,944.66	4,095.16
340100 - Health & Welfare Benefits, Certificated	100,659.75	131,942.36	218,211.99	232,116.06
340200 - Health & Welfare Benefits, classified po	26,093.98	36,016.16	47,884.51	46,886.00
350100 - State Unemployment Insurance, Certificat	472.82	616.95	896.39	1,060.93
350200 - State Unemployment Insurance, classifi	83.56	117.58	136.02	141.21
360100 - Workers Compensation Insurance, Certifi	15,782.05	18,921.42	27,226.90	32,089.35
360200 - Workers Compensation Insurance, classif	2,789.82	3,598.25	4,130.46	4,288.05
390100 - Other Benefits TSA, Certificated positio	714.80	262.61	82.50	-
390200 - Other Benefits TSA, classified positions	65.05	92.64	23.71	-
<b>3 - Benefits</b>	<b>296,921.92</b>	<b>409,129.54</b>	<b>624,625.50</b>	<b>734,757.13</b>
410000 - Approved Textbooks and Core Curricula Ma	-	98,939.57	17,050.14	5,000.00
420000 - Books and Reference Materials	6,457.60	113,657.47	25,000.00	15,000.00
431000 - Classroom/Office Supplies	2,106.67	43,701.52	3,000.00	5,000.00
435000 - Duplicating	61.55	60.78	-	-
440000 - Noncapitalized Equipment	3,482.51	8,070.75	-	-
<b>4 - Supplies</b>	<b>12,108.33</b>	<b>264,430.09</b>	<b>45,050.14</b>	<b>25,000.00</b>
510000 - Subagreements for Services	229,000.00	251,000.00	229,950.00	84,340.83
520100 - Mileage/Certificated Management	2,126.85	2,804.46	-	-
521000 - Mileage/personal Expense Reimbursement	1,849.21	610.90	1,000.00	5,000.00
522000 - Conference Expense	63,256.80	40,685.97	-	30,000.00
530000 - Dues and Memberships	-	7,390.00	8,970.00	10,000.00
580000 - Professional/Consulting Services and Ope	36,913.94	-	-	-
582500 - Consultants	29,655.96	5,167.26	-	-
583000 - Contracted Services	34,160.16	68,041.58	68,337.62	50,000.00
584600 - Licensing Agreements	64,229.55	92,335.46	14,972.01	25,000.00
<b>5 - Services</b>	<b>461,192.47</b>	<b>468,035.63</b>	<b>323,229.63</b>	<b>204,340.83</b>
<b>Expense</b>	<b>1,923,039.56</b>	<b>2,637,183.42</b>	<b>2,992,774.00</b>	<b>3,360,367.00</b>
<b>709000 - LCAP-District</b>	<b>(1,923,039.56)</b>	<b>(2,637,183.42)</b>	<b>(2,992,774.00)</b>	<b>(3,360,367.00)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**018 - Tier III**

**709099 - LCAP-Sites**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
113400 - ESL Teacher	70,958.80	39,048.19	-	-
113600 - Master Plan-Resource Specialist	31,267.00	36,554.89	-	40,616.50
115100 - Sub Teacher-Medical Leave	6,545.00	-	-	-
115200 - Sub Teacher-Curriculum Development	53,153.85	52,752.44	34,775.03	58,341.00
117000 - Teacher Extra Duty	-	1,955.46	-	-
119000 - Other Teachers	44,331.47	16,923.64	138,393.96	10,000.00
119500 - Teachers-Adjunct Duty Pay	4,955.40	79,435.71	-	108,000.00
<b>1 - Certificated Salaries</b>	<b>211,211.52</b>	<b>226,670.33</b>	<b>173,168.99</b>	<b>216,957.50</b>
211000 - Instructional Aides	150,423.05	158,419.49	93,859.75	100,542.68
217000 - Instructional Aide Extra Hours	-	2,564.49	-	10,000.00
221000 - Library and Media Aides	783.26	-	-	-
221600 - Health Aides	150.22	-	-	-
243000 - Substitutes-Clerical	373.36	-	-	-
291500 - Other Classified-Regular	969.00	140.58	-	-
291600 - Other Classified-Hourly	-	248.63	-	-
292000 - Non Regular Personnel-Other Classified	29.87	1,115.08	-	-
299000 - Other Classified - Extra Duty	226.68	-	-	-
<b>2 - Classified Salaries</b>	<b>152,955.44</b>	<b>162,488.27</b>	<b>93,859.75</b>	<b>110,542.68</b>
310100 - State Teachers Retirement System, Certi	19,700.31	23,055.20	19,969.94	25,822.37
310200 - State Teachers Retirement System, class	1,111.64	1,383.33	-	-
320100 - Public Employees Retirement System, Cer	66.35	-	-	-
320200 - Public Employees Retirement System, cla	14,024.18	17,585.35	12,065.31	16,943.84
331100 - OASDI - Certificated	1,053.37	1,521.90	-	-
331200 - OASDI - Classified	8,785.82	9,279.59	5,813.20	6,853.65
332100 - Medicare - Certificated	3,037.21	3,200.57	1,106.37	3,147.81
332200 - Medicare - Classified	2,212.69	2,345.28	2,764.30	1,602.85
340100 - Health & Welfare Benefits, Certificated	28,612.08	12,114.77	-	4,524.63
340200 - Health & Welfare Benefits, classified po	16,323.84	12,473.26	7,151.30	5,733.84
350100 - State Unemployment Insurance, Certificat	105.15	112.15	87.00	110.98
350200 - State Unemployment Insurance, classified	76.27	80.79	46.22	55.28
360100 - Workers Compensation Insurance, Certifi	3,495.14	3,416.32	2,632.22	8,075.49
360200 - Workers Compensation Insurance, classif	2,545.48	2,477.23	1,422.36	1,678.54
390100 - Other Benefits TSA, Certificated positio	55.91	28.37	-	-
390200 - Other Benefits TSA, classified positions	58.73	31.55	-	-
<b>3 - Benefits</b>	<b>101,264.17</b>	<b>89,105.66</b>	<b>53,058.22</b>	<b>74,549.28</b>
420000 - Books and Reference Materials	37,030.80	28,045.05	53,302.79	35,000.00
431000 - Classroom/Office Supplies	26,332.88	46,178.45	99,995.72	99,098.54
435000 - Duplicating	49.90	271.24	-	-
440000 - Noncapitalized Equipment	-	-	15,000.00	5,532.00
<b>4 - Supplies</b>	<b>63,413.58</b>	<b>74,494.74</b>	<b>168,298.51</b>	<b>139,630.54</b>
521000 - Mileage/personal Expense Reimbursement	288.60	-	-	-
522000 - Conference Expense	36,769.85	23,309.92	29,033.70	33,500.00
571200 - Interprogram-Bus Trips	125.00	-	-	-
580000 - Professional/Consulting Services and Ope	20,335.88	30,613.49	13,054.00	-
582500 - Consultants	2,000.00	7,985.00	20,000.00	-
583000 - Contracted Services	66,039.25	35,893.70	151,076.29	101,339.00
584600 - Licensing Agreements	19,841.48	13,174.28	37,826.54	52,431.00
<b>5 - Services</b>	<b>145,400.06</b>	<b>110,976.39</b>	<b>250,990.53</b>	<b>187,270.00</b>
<b>Expense</b>	<b>674,244.77</b>	<b>663,735.39</b>	<b>739,376.00</b>	<b>728,950.00</b>
<b>709099 - LCAP-Sites</b>	<b>(674,244.77)</b>	<b>(663,735.39)</b>	<b>(739,376.00)</b>	<b>(728,950.00)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**018 - Tier III**

**723000 - Transportation-Home to School**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
869900 - All Other Local Revenue	10,147.00	4,687.50	9,000.00	9,000.00
<b>8 - Revenue</b>	<b>10,147.00</b>	<b>4,687.50</b>	<b>9,000.00</b>	<b>9,000.00</b>
<b>Income</b>	<b>10,147.00</b>	<b>4,687.50</b>	<b>9,000.00</b>	<b>9,000.00</b>
<b>Expense</b>				
222400 - Skilled Maintenance Worker	69,572.16	76,775.76	81,998.36	81,338.04
225000 - Regular Personnel-Transportation	215,375.30	175,137.83	209,910.31	238,847.44
225600 - Substitutes-Transportation	-	-	2,500.00	2,500.00
225900 - Regular Personnel-Transportation-ExtraHr	15,242.80	10,010.33	15,000.00	15,000.00
239500 - Other Managers-Classified	13,075.16	13,998.78	14,158.73	14,302.80
<b>2 - Classified Salaries</b>	<b>313,265.42</b>	<b>275,922.70</b>	<b>323,567.40</b>	<b>351,988.28</b>
320200 - Public Employees Retirement System, cla	37,196.63	37,558.00	46,563.85	59,204.44
331200 - OASDI - Classified	18,930.22	16,634.66	18,828.17	20,640.15
332200 - Medicare - Classified	4,442.65	3,903.01	4,424.28	4,850.08
340200 - Health & Welfare Benefits, classified po	62,506.41	49,770.28	57,684.91	58,984.29
350200 - State Unemployment Insurance, classified	156.54	134.52	151.91	167.24
360200 - Workers Compensation Insurance, classif	5,220.76	4,121.62	4,568.05	5,078.54
390200 - Other Benefits TSA, classified positions	153.00	113.00	-	-
<b>3 - Benefits</b>	<b>128,606.21</b>	<b>112,235.09</b>	<b>132,221.17</b>	<b>148,924.74</b>
431000 - Classroom/Office Supplies	8,106.10	195.65	550.00	550.00
435000 - Duplicating	-	-	100.00	100.00
436000 - Bus/Vehicle Supplies	36,731.80	50,202.17	30,000.00	30,000.00
<b>4 - Supplies</b>	<b>44,837.90</b>	<b>50,397.82</b>	<b>30,650.00</b>	<b>30,650.00</b>
567500 - Repairs, Contracted-Equipment Other	2,205.58	260.85	3,437.00	3,437.00
571000 - Direct Costs for Transfer of Service	94,419.09	62,027.31	90,000.00	90,000.00
571200 - Interprogram-Bus Trips	(69,414.00)	(41,324.35)	(60,226.50)	(60,226.50)
583000 - Contracted Services	25,753.24	11,756.16	3,700.00	3,700.00
586800 - Physical Examinations	566.00	433.00	500.00	500.00
<b>5 - Services</b>	<b>53,529.91</b>	<b>33,152.97</b>	<b>37,410.50</b>	<b>37,410.50</b>
<b>Expense</b>	<b>540,239.44</b>	<b>471,708.58</b>	<b>523,849.07</b>	<b>568,973.52</b>
<b>723000 - Transportation-Home to School</b>	<b>(530,092.44)</b>	<b>(467,021.08)</b>	<b>(514,849.07)</b>	<b>(559,973.52)</b>



**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted  
018 - Tier III  
724000 - Transportation-Special Ed

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
431000 - Classroom/Office Supplies	143.00	73.00	2,100.00	2,100.00
<b>4 - Supplies</b>	<b>143.00</b>	<b>73.00</b>	<b>2,100.00</b>	<b>2,100.00</b>
510000 - Subagreements for Services	937,603.44	894,358.00	941,000.00	881,000.00
571000 - Direct Costs for Transfer of Service	(94,419.09)	(62,027.31)	(90,000.00)	(90,000.00)
583000 - Contracted Services	2,540.50	2,885.53	5,000.00	5,000.00
586500 - Payments to Parents in Lieu of	10,506.08	9,915.54	11,000.00	11,000.00
<b>5 - Services</b>	<b>856,230.93</b>	<b>845,131.76</b>	<b>867,000.00</b>	<b>807,000.00</b>
<b>Expense</b>	<b>856,373.93</b>	<b>845,204.76</b>	<b>869,100.00</b>	<b>809,100.00</b>
<b>724000 - Transportation-Special Ed</b>	<b>(856,373.93)</b>	<b>(845,204.76)</b>	<b>(869,100.00)</b>	<b>(809,100.00)</b>

**Unrestricted Fund Summary by Cost Center**

01 - General - Unrestricted

018 - Tier III

727100 - Peer Assistance and Review PAR (517)

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
869900 - All Other Local Revenue	3,990.00	6,110.00	10,000.00	10,000.00
<b>8 - Revenue</b>	<b>3,990.00</b>	<b>6,110.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Income</b>	<b>3,990.00</b>	<b>6,110.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Expense</b>				
113300 - Teacher on Special Assignment	-	-	58,511.40	42,354.40
113900 - PAR Teacher	-	91,307.50	-	-
193300 - Instructional Coach	160,917.10	-	25,412.64	60,184.80
<b>1 - Certificated Salaries</b>	<b>160,917.10</b>	<b>91,307.50</b>	<b>83,924.04</b>	<b>102,539.20</b>
310100 - State Teachers Retirement System, Certi	17,266.50	11,486.49	12,110.24	16,693.39
332100 - Medicare - Certificated	2,227.68	1,306.47	1,216.90	1,486.82
340100 - Health & Welfare Benefits, Certificated	23,235.11	11,003.68	7,665.99	8,081.15
350100 - State Unemployment Insurance, Certificat	76.80	45.04	41.97	51.27
360100 - Workers Compensation Insurance, Certifi	2,562.67	1,380.60	1,274.22	1,556.86
390100 - Other Benefits TSA, Certificated positio	66.00	29.00	-	-
<b>3 - Benefits</b>	<b>45,434.76</b>	<b>25,251.28</b>	<b>22,309.32</b>	<b>27,869.49</b>
510000 - Subagreements for Services	44,000.00	33,500.00	10,000.00	-
<b>5 - Services</b>	<b>44,000.00</b>	<b>33,500.00</b>	<b>10,000.00</b>	<b>-</b>
<b>Expense</b>	<b>250,351.86</b>	<b>150,058.78</b>	<b>116,233.36</b>	<b>130,408.69</b>
<b>727100 - Peer Assistance and Review PAR (517)</b>	<b>(246,361.86)</b>	<b>(143,948.78)</b>	<b>(106,233.36)</b>	<b>(120,408.69)</b>

# Unrestricted Fund Summary by Cost Center

01 - General - Unrestricted

018 - Tier III

739400 - Targeted Instructional Improvement Block Grant

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
583000 - Contracted Services	174,246.37	349,164.21	175,000.00	175,000.00
<b>5 - Services</b>	<b>174,246.37</b>	<b>349,164.21</b>	<b>175,000.00</b>	<b>175,000.00</b>
<b>Expense</b>	<b>174,246.37</b>	<b>349,164.21</b>	<b>175,000.00</b>	<b>175,000.00</b>
739400 - Targeted Instructional Improvement Block Grant	(174,246.37)	(349,164.21)	(175,000.00)	(175,000.00)

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**018 - Tier III**

**739500 - School and Library Improvement Block Grant-District**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	4,860.00	2,110.00	-	-
119000 - Other Teachers	83.16	2,404.54	-	-
<b>1 - Certificated Salaries</b>	<b>4,943.16</b>	<b>4,514.54</b>	<b>-</b>	<b>-</b>
211000 - Instructional Aides	-	12,640.32	-	-
221000 - Library and Media Aides	76,582.51	89,058.38	-	-
246000 - Computer Operators	58,592.80	50,129.49	65,098.70	65,615.03
<b>2 - Classified Salaries</b>	<b>135,175.31</b>	<b>151,828.19</b>	<b>65,098.70</b>	<b>65,615.03</b>
310100 - State Teachers Retirement System, Certi	316.83	295.65	-	-
320100 - Public Employees Retirement System, Cer	16.59	-	-	-
320200 - Public Employees Retirement System, cla	15,489.42	20,005.28	10,110.48	11,613.86
331100 - OASDI - Certificated	86.80	37.20	-	-
331200 - OASDI - Classified	7,930.78	9,038.88	4,036.12	4,068.13
332100 - Medicare - Certificated	71.60	65.44	-	-
332200 - Medicare - Classified	1,854.69	2,114.07	943.93	951.42
340200 - Health & Welfare Benefits, classified po	18,507.85	15,496.88	81.90	81.90
350100 - State Unemployment Insurance, Certificat	2.63	2.32	-	-
350200 - State Unemployment Insurance, classified	64.02	72.93	32.55	32.80
360100 - Workers Compensation Insurance, Certifi	82.60	69.18	-	-
360200 - Workers Compensation Insurance, classif	2,133.76	2,232.66	988.40	996.24
390200 - Other Benefits TSA, classified positions	41.49	37.92	-	-
<b>3 - Benefits</b>	<b>46,599.06</b>	<b>49,468.41</b>	<b>16,193.38</b>	<b>17,744.35</b>
420000 - Books and Reference Materials	1,529.13	-	-	-
431000 - Classroom/Office Supplies	7,446.18	5,719.70	15,000.92	102,939.46
435000 - Duplicating	1,654.09	2,087.35	5,000.00	-
<b>4 - Supplies</b>	<b>10,629.40</b>	<b>7,807.05</b>	<b>20,000.92</b>	<b>102,939.46</b>
521000 - Mileage/personal Expense Reimbursement	43.20	-	-	-
522000 - Conference Expense	641.00	-	-	-
583000 - Contracted Services	-	6,985.23	10,000.00	22,671.16
584600 - Licensing Agreements	3,655.00	4,100.00	10,000.00	15,000.00
<b>5 - Services</b>	<b>4,339.20</b>	<b>11,085.23</b>	<b>20,000.00</b>	<b>37,671.16</b>
<b>Expense</b>	<b>201,686.13</b>	<b>224,703.42</b>	<b>121,293.00</b>	<b>223,970.00</b>
<b>739500 - School and Library Improvement Block Grant-District</b>	<b>(201,686.13)</b>	<b>(224,703.42)</b>	<b>(121,293.00)</b>	<b>(223,970.00)</b>

**Unrestricted Fund Summary by Cost Center**

**01 - General - Unrestricted**

**018 - Tier III**

**739599 - School and Library Improvement Block Grant-Site**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Expense</b>				
115100 - Sub Teacher-Medical Leave	3,415.00	-	-	-
115200 - Sub Teacher-Curriculum Development	17,859.96	21,580.00	11,001.00	11,001.00
119000 - Other Teachers	3,842.60	9,427.46	2,986.94	2,986.94
119500 - Teachers-Adjunct Duty Pay	55,677.00	35,821.66	12,080.00	30,080.00
192000 - Teacher on Special Assignment	5,962.59	2,422.40	-	-
<b>1 - Certificated Salaries</b>	<b>86,757.15</b>	<b>69,251.52</b>	<b>26,067.94</b>	<b>44,067.94</b>
211000 - Instructional Aides	3,264.80	1,200.81	-	-
217000 - Instructional Aide Extra Hours	-	10.02	-	20.00
219000 - Substitute Classified Instructional Aide	-	326.34	-	-
221000 - Library and Media Aides	4,551.59	5,525.50	-	-
241000 - Regular Personnel-Clerical	926.74	-	-	-
243000 - Substitutes-Clerical	83.36	-	-	-
247000 - Extra Work-Clerical	-	190.56	20.00	-
291500 - Other Classified-Regular	628.26	159.21	1,706.31	1,706.31
291600 - Other Classified-Hourly	-	126.75	-	-
292000 - Non Regular Personnel-Other Classified	12,282.47	6,905.53	-	-
299000 - Other Classified - Extra Duty	-	2,965.43	-	-
<b>2 - Classified Salaries</b>	<b>21,737.22</b>	<b>17,410.15</b>	<b>1,726.31</b>	<b>1,726.31</b>
310100 - State Teachers Retirement System, Certi	7,805.03	6,130.16	1,158.64	4,254.64
310200 - State Teachers Retirement System, class	14.04	20.13	13.53	13.53
320100 - Public Employees Retirement System, Cer	178.97	-	16.48	16.48
320200 - Public Employees Retirement System, cla	1,198.60	1,068.11	9.36	9.36
331100 - OASDI - Certificated	514.54	520.80	155.38	155.38
331200 - OASDI - Classified	1,285.84	894.07	23.35	23.35
332100 - Medicare - Certificated	1,216.61	965.77	174.89	439.89
332200 - Medicare - Classified	302.58	242.00	8.99	8.99
340200 - Health & Welfare Benefits, classified po	2,530.62	978.77	-	-
350100 - State Unemployment Insurance, Certificat	42.80	34.61	11.28	19.28
350200 - State Unemployment Insurance, classified	10.48	8.34	3.10	3.10
360100 - Workers Compensation Insurance, Certifi	1,416.21	1,046.16	262.28	536.28
360200 - Workers Compensation Insurance, classif	348.16	255.57	9.39	9.39
390200 - Other Benefits TSA, classified positions	6.06	4.32	16.00	-
<b>3 - Benefits</b>	<b>16,870.54</b>	<b>12,168.81</b>	<b>1,862.67</b>	<b>5,489.67</b>
420000 - Books and Reference Materials	14,059.34	15,674.84	20,970.01	20,970.01
431000 - Classroom/Office Supplies	79,291.07	111,840.23	109,496.82	101,815.27
435000 - Duplicating	1,376.87	3,342.61	150.00	150.00
440000 - Noncapitalized Equipment	12,798.08	640.97	29,412.64	29,412.64
<b>4 - Supplies</b>	<b>107,525.36</b>	<b>131,498.65</b>	<b>160,029.47</b>	<b>152,347.92</b>
521000 - Mileage/personal Expense Reimbursement	94.30	-	-	-
522000 - Conference Expense	7,673.13	8,115.80	8,558.20	8,558.20
530000 - Dues and Memberships	178.00	-	-	-
567500 - Repairs, Contracted-Equipment Other	705.19	-	300.00	300.00
580000 - Professional/Consulting Services and Ope	6,864.52	7,061.57	6,102.00	6,102.00
582500 - Consultants	3,636.00	10,644.62	13,695.00	1,765.00
583000 - Contracted Services	6,425.60	11,124.70	75,688.41	73,672.96
584600 - Licensing Agreements	2,263.06	1,449.00	-	-
591000 - Postage	1,443.25	1,749.10	-	-
<b>5 - Services</b>	<b>29,283.05</b>	<b>40,144.79</b>	<b>104,343.61</b>	<b>90,398.16</b>
<b>Expense</b>	<b>262,173.32</b>	<b>270,473.92</b>	<b>294,030.00</b>	<b>294,030.00</b>
<b>739599 - School and Library Improvement Block Grant-Site</b>	<b>(262,173.32)</b>	<b>(270,473.92)</b>	<b>(294,030.00)</b>	<b>(294,030.00)</b>

# Unrestricted Fund Summary by Cost Center

02 - Lottery  
020 - Unrestricted Lottery  
1100 - State Lottery

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
856000 - State Lottery Revenue	980,952.41	963,486.74	919,800.00	919,800.00
<b>8 - Revenue</b>	<b>980,952.41</b>	<b>963,486.74</b>	<b>919,800.00</b>	<b>919,800.00</b>
<b>Income</b>	<b>980,952.41</b>	<b>963,486.74</b>	<b>919,800.00</b>	<b>919,800.00</b>
<b>Expense</b>				
111000 - K-5 Classroom Teachers	760,554.98	730,403.90	705,106.92	684,493.00
<b>1 - Certificated Salaries</b>	<b>760,554.98</b>	<b>730,403.90</b>	<b>705,106.92</b>	<b>684,493.00</b>
310100 - State Teachers Retirement System, Certi	81,361.13	91,884.81	101,746.93	111,501.00
331100 - OASDI - Certificated	100.39	-	-	-
332100 - Medicare - Certificated	10,821.18	10,590.86	10,224.05	9,931.00
340100 - Health & Welfare Benefits, Certificated	115,033.19	119,055.83	91,663.91	103,134.00
350100 - State Unemployment Insurance, Certificat	373.43	365.20	352.55	342.00
360100 - Workers Compensation Insurance, Certifi	12,448.76	11,186.14	10,705.64	10,399.00
390100 - Other Benefits TSA, Certificated positio	259.35	-	-	-
<b>3 - Benefits</b>	<b>220,397.43</b>	<b>233,082.84</b>	<b>214,693.08</b>	<b>235,307.00</b>
<b>Expense</b>	<b>980,952.41</b>	<b>963,486.74</b>	<b>919,800.00</b>	<b>919,800.00</b>
<b>1100 - State Lottery</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Unrestricted Fund Summary by Cost Center

04 - Parcel taxes  
040 - Parcel taxes  
0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
862100 - Parcel Taxes	1,062,029.50	1,065,790.16	1,060,000.00	1,060,000.00
<b>8 - Revenue</b>	<b>1,062,029.50</b>	<b>1,065,790.16</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>
<b>Income</b>	<b>1,062,029.50</b>	<b>1,065,790.16</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>
<b>Expense</b>				
111000 - K-5 Classroom Teachers	648,140.63	506,635.23	460,684.75	439,075.64
111400 - 6-8 Classroom Teachers	138,935.42	296,273.00	344,331.00	349,909.00
115100 - Sub Teacher-Medical Leave	33,342.15	10,109.46	-	-
115400 - Sub Teacher-Jury Duty	-	150.00	-	-
115900 - Sub Teacher - Maternity Leave	3,200.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>823,618.20</b>	<b>813,167.69</b>	<b>805,015.75</b>	<b>788,984.64</b>
310100 - State Teachers Retirement System, Certi	86,339.21	101,746.74	116,201.25	128,446.69
320100 - Public Employees Retirement System, Cer	207.32	-	-	-
331100 - OASDI - Certificated	900.22	204.60	-	-
332100 - Medicare - Certificated	11,879.38	11,737.65	11,676.50	11,440.29
340100 - Health & Welfare Benefits, Certificated	124,981.93	126,127.75	114,476.97	118,754.77
350100 - State Unemployment Insurance, Certificat	409.65	405.27	402.63	394.47
360100 - Workers Compensation Insurance, Certifi	13,666.09	12,400.46	12,226.90	11,979.14
390100 - Other Benefits TSA, Certificated positio	27.50	-	-	-
<b>3 - Benefits</b>	<b>238,411.30</b>	<b>252,622.47</b>	<b>254,984.25</b>	<b>271,015.36</b>
<b>Expense</b>	<b>1,062,029.50</b>	<b>1,065,790.16</b>	<b>1,060,000.00</b>	<b>1,060,000.00</b>
<b>0000 - Unrestricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

05 - Routine Repair and Maintenance  
050 - Routine Repair and Maintenance  
8150 - Ongoing & Major Maintenance Account

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
898000 - Contributions from Unrestricted Revenues	2,262,504.00	2,547,048.45	2,615,086.62	3,468,248.16
<b>8 - Revenue</b>	<b>2,262,504.00</b>	<b>2,547,048.45</b>	<b>2,615,086.62</b>	<b>3,468,248.16</b>
<b>Income</b>	<b>2,262,504.00</b>	<b>2,547,048.45</b>	<b>2,615,086.62</b>	<b>3,468,248.16</b>
<b>Expense</b>				
222100 - Maintenance	368,296.18	388,829.70	412,410.22	416,944.90
222200 - Custodian I and II	437,254.56	470,337.39	486,898.83	478,037.78
222300 - Grounds/Maintenance Worker	31,194.72	32,900.24	34,645.77	35,374.22
222900 - Regular Personnel Extra Hrs-Maint & OPS	13,828.04	11,592.84	5,000.00	5,000.00
236000 - Directors-Classified	17,681.16	19,174.08	20,393.50	20,840.33
239500 - Other Managers-Classified	117,676.92	125,988.98	129,490.55	128,725.20
245000 - Secretaries	67,968.32	72,056.88	75,279.22	76,238.10
<b>2 - Classified Salaries</b>	<b>1,053,899.90</b>	<b>1,120,880.11</b>	<b>1,164,118.09</b>	<b>1,161,160.53</b>
320200 - Public Employees Retirement System, cla	122,947.47	147,242.58	177,391.66	204,109.44
331200 - OASDI - Classified	62,790.23	66,099.97	70,542.49	70,605.29
332200 - Medicare - Classified	14,894.88	15,663.33	16,794.54	16,767.82
340200 - Health & Welfare Benefits, classified po	199,421.17	188,975.13	201,184.77	208,335.07
350200 - State Unemployment Insurance, classified	519.72	540.12	583.14	653.60
360200 - Workers Compensation Insurance, classif	17,520.93	16,724.78	17,490.67	17,626.41
390200 - Other Benefits TSA, classified positions	444.88	428.77	-	-
<b>3 - Benefits</b>	<b>418,539.28</b>	<b>435,674.68</b>	<b>483,987.27</b>	<b>518,097.63</b>
431000 - Classroom/Office Supplies	1,756.62	1,040.06	500.00	1,500.00
438000 - Maintenance/Operations Supplies	88,717.56	97,694.79	102,000.00	93,000.00
440000 - Noncapitalized Equipment	3,094.55	2,092.76	1,000.00	5,200.00
<b>4 - Supplies</b>	<b>93,568.73</b>	<b>100,827.61</b>	<b>103,500.00</b>	<b>99,700.00</b>
520200 - Mileage/Classified Management	600.00	600.00	600.00	600.00
522000 - Conference Expense	250.00	-	-	-
530000 - Dues and Memberships	165.00	165.00	400.00	-
562200 - Rentals - Equipment	1,369.53	12.34	-	750.00
567000 - Repairs, Contracted	-	525,467.50	-	1,387,940.00
567100 - Repairs, Contracted-Buildings	-	-	1,978.00	-
567500 - Repairs, Contracted-Equipment Other	400,319.37	159,487.81	86,204.43	175,000.00
583000 - Contracted Services	63,953.41	109,987.01	78,525.00	125,000.00
591000 - Postage	7.92	-	-	-
<b>5 - Services</b>	<b>466,665.23</b>	<b>795,719.66</b>	<b>167,707.43</b>	<b>1,689,290.00</b>
621500 - Architects/Engineers	-	489,346.25	30,000.00	-
623000 - Improvement of Buildings (remodeling)	-	-	644,000.00	-
623500 - Inspector	-	8,900.00	6,800.00	-
626500 - Testing	-	530.00	-	-
<b>6 - Capital</b>	<b>-</b>	<b>498,776.25</b>	<b>680,800.00</b>	<b>-</b>
<b>Expense</b>	<b>2,032,673.14</b>	<b>2,951,878.31</b>	<b>2,600,112.79</b>	<b>3,468,248.16</b>
<b>8150 - Ongoing &amp; Major Maintenance Account</b>	<b>229,830.86</b>	<b>(404,829.86)</b>	<b>14,973.83</b>	<b>-</b>



**Restricted Fund Summary by Cost Center**

<b>06 - Restricted Programs (Categoricals)</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
829000 - All Other Federal Revenue	1,040,943.49	998,999.44	1,077,633.25	938,215.00
856000 - State Lottery Revenue	342,473.99	328,158.22	302,400.00	302,400.00
859000 - All Other State Revenue	3,178,048.00	2,915,449.00	3,460,144.87	3,452,486.47
869900 - All Other Local Revenue	427,737.43	492,093.93	706,695.52	261,350.00
898000 - Contributions from Unrestricted Revenues	240,278.32	108,278.43	202,393.19	82,250.00
<b>8 - Revenue</b>	<b>5,229,481.23</b>	<b>4,842,979.02</b>	<b>5,749,266.83</b>	<b>5,036,701.47</b>
<b>Income</b>	<b>5,229,481.23</b>	<b>4,842,979.02</b>	<b>5,749,266.83</b>	<b>5,036,701.47</b>
<b>Expense</b>				
112000 - Summer School Teachers Hourly	-	-	4,257.18	-
113300 - Teacher on Special Assignment	-	-	188,768.00	-
113400 - ESL Teacher	213,605.40	228,035.11	-	-
115100 - Sub Teacher-Medical Leave	2,370.00	-	-	-
115200 - Sub Teacher-Curriculum Development	25,478.45	37,724.25	19,549.51	27,000.00
117000 - Teacher Extra Duty	-	35,553.30	17,853.55	-
119000 - Other Teachers	9,440.92	19,225.91	43,755.00	36,757.31
119500 - Teachers-Adjunct Duty Pay	4,432.00	-	-	-
190500 - Certificated Classroom Move	280.00	-	-	-
193300 - Instructional Coach	240,826.10	319,328.79	129,165.44	94,077.73
193400 - Instructional Coach Extra Hours	-	1,626.96	-	-
<b>1 - Certificated Salaries</b>	<b>496,432.87</b>	<b>641,494.32</b>	<b>403,348.68</b>	<b>157,835.04</b>
211000 - Instructional Aides	412,730.45	447,368.17	515,508.34	597,046.68
217000 - Instructional Aide Extra Hours	-	9,405.65	1,500.00	-
219000 - Substitute Classified Instructional Aide	-	37,954.65	-	-
221000 - Library and Media Aides	7,733.77	6,102.05	-	-
221200 - Library and Media Aides-Extra Hours	-	234.46	-	-
222900 - Regular Personnel Extra Hrs-Maint & OPS	321.04	-	-	-
223700 - Food Service-Extra Hours	224.28	-	-	-
244000 - Accountants	10,926.63	10,766.81	6,015.91	6,015.91
291500 - Other Classified-Regular	57.31	1,956.40	1,000.00	-
291600 - Other Classified-Hourly	-	286.00	681.44	-
292000 - Non Regular Personnel-Other Classified	-	117.00	-	-
<b>2 - Classified Salaries</b>	<b>431,993.48</b>	<b>514,191.19</b>	<b>524,705.69</b>	<b>603,062.59</b>
310100 - State Teachers Retirement System, Certi	2,112,096.70	2,398,676.79	2,867,858.15	2,829,215.85
310200 - State Teachers Retirement System, class	20,595.54	24,760.26	24,047.86	25,167.20
320200 - Public Employees Retirement System, cla	45,427.74	58,018.71	68,342.11	91,517.34
331100 - OASDI - Certificated	485.89	640.15	79.45	-
331200 - OASDI - Classified	26,171.45	29,034.22	32,468.79	37,389.89
332100 - Medicare - Certificated	7,001.21	9,081.56	6,022.05	4,428.63
332200 - Medicare - Classified	6,131.23	7,319.83	7,593.77	8,744.39
340100 - Health & Welfare Benefits, Certificated	70,519.50	74,721.46	38,269.01	14,728.86
340200 - Health & Welfare Benefits, classified po	82,354.63	72,572.16	96,953.87	107,529.61
350100 - State Unemployment Insurance, Certificat	241.47	313.92	211.13	86.55
350200 - State Unemployment Insurance, classified	210.81	252.22	261.11	301.53
360100 - Workers Compensation Insurance, Certifi	8,054.77	9,637.04	6,311.01	2,625.60
360200 - Workers Compensation Insurance, classif	7,053.33	7,731.41	7,951.39	9,156.27
390100 - Other Benefits TSA, Certificated positio	147.55	171.86	-	-
390200 - Other Benefits TSA, classified positions	194.38	172.99	-	-
<b>3 - Benefits</b>	<b>2,386,686.20</b>	<b>2,693,104.58</b>	<b>3,156,369.70</b>	<b>3,130,891.72</b>
410000 - Approved Textbooks and Core Curricula Ma	114,763.91	57,397.80	241,000.00	302,400.00
420000 - Books and Reference Materials	63,492.90	51,267.41	101,801.08	29,049.96
431000 - Classroom/Office Supplies	121,500.02	163,412.05	1,020,622.97	271,769.53
435000 - Duplicating	920.78	1,131.52	-	256.49
440000 - Noncapitalized Equipment	126,755.32	63,664.54	135,141.05	77,038.15
<b>4 - Supplies</b>	<b>427,432.93</b>	<b>336,873.32</b>	<b>1,498,565.10</b>	<b>680,514.13</b>
510000 - Subagreements for Services	263,095.28	68,782.06	181,820.59	153,002.00

**Restricted Fund Summary by Cost Center**

<b>06 - Restricted Programs (Categoricals)</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
522000 - Conference Expense	22,089.93	52,979.88	82,352.55	51,802.21
530000 - Dues and Memberships	160.00	-	1,465.80	350.00
567500 - Repairs, Contracted-Equipment Other	-	2,700.00	-	-
567900 - Repairs, Contracted Vehicles	59,997.10	-	-	-
571200 - Interprogram-Bus Trips	14,405.00	8,750.00	-	-
580000 - Professional/Consulting Services and Ope	56,346.77	45,335.64	66,272.42	13,303.47
582500 - Consultants	-	320.94	1,145.00	-
583000 - Contracted Services	167,804.30	245,744.16	507,848.48	181,291.02
584600 - Licensing Agreements	16,594.80	39,785.08	98,805.92	34,480.42
591000 - Postage	1,804.54	853.50	883.00	883.00
<b>5 - Services</b>	<b>602,297.72</b>	<b>465,251.26</b>	<b>940,593.76</b>	<b>435,112.12</b>
650000 - Equipment Replacement	-	79,996.10	-	-
<b>6 - Capital</b>	<b>-</b>	<b>79,996.10</b>	<b>-</b>	<b>-</b>
731000 - Direct Support/Indirect Costs - Interpro	24,964.05	29,524.00	33,964.14	29,285.87
<b>7 - Other Outgo</b>	<b>24,964.05</b>	<b>29,524.00</b>	<b>33,964.14</b>	<b>29,285.87</b>
<b>Expense</b>	<b>4,369,807.25</b>	<b>4,760,434.77</b>	<b>6,557,547.07</b>	<b>5,036,701.47</b>
<b>06 - Restricted Programs (Categoricals)</b>	<b>859,673.98</b>	<b>82,544.25</b>	<b>(808,280.24)</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
829000 - All Other Federal Revenue	509,701.29	507,476.31	574,745.00	495,189.00
<b>8 - Revenue</b>	<b>509,701.29</b>	<b>507,476.31</b>	<b>574,745.00</b>	<b>495,189.00</b>
<b>Income</b>	<b>509,701.29</b>	<b>507,476.31</b>	<b>574,745.00</b>	<b>495,189.00</b>
<b>Expense</b>				
113400 - ESL Teacher	89,208.60	95,367.49	-	-
115100 - Sub Teacher-Medical Leave	2,370.00	-	-	-
115200 - Sub Teacher-Curriculum Development	13,645.00	26,269.25	2,534.75	20,000.00
119000 - Other Teachers	1,821.36	14,020.18	27,755.00	31,757.31
193400 - Instructional Coach Extra Hours	-	1,626.96	-	-
<b>1 - Certificated Salaries</b>	<b>107,044.96</b>	<b>137,283.88</b>	<b>30,289.75</b>	<b>51,757.31</b>
211000 - Instructional Aides	92,495.74	98,586.92	153,920.98	164,627.41
217000 - Instructional Aide Extra Hours	-	97.50	-	-
221000 - Library and Media Aides	2,422.03	245.37	-	-
221200 - Library and Media Aides-Extra Hours	-	234.46	-	-
291500 - Other Classified-Regular	57.31	110.90	-	-
291600 - Other Classified-Hourly	-	286.00	-	-
292000 - Non Regular Personnel-Other Classified	-	117.00	-	-
<b>2 - Classified Salaries</b>	<b>94,975.08</b>	<b>99,678.15</b>	<b>153,920.98</b>	<b>164,627.41</b>
310100 - State Teachers Retirement System, Certi	10,691.30	15,723.32	4,369.75	2,442.00
310200 - State Teachers Retirement System, class	-	-	1,629.95	1,852.00
320200 - Public Employees Retirement System, cla	6,413.00	9,490.22	16,448.38	20,121.45
331100 - OASDI - Certificated	203.98	413.85	-	-
331200 - OASDI - Classified	5,884.57	6,176.58	9,543.10	10,206.90
332100 - Medicare - Certificated	1,514.45	1,909.59	439.95	2,890.50
332200 - Medicare - Classified	1,376.23	1,444.42	2,231.86	2,387.09
340100 - Health & Welfare Benefits, Certificated	17,376.85	17,506.97	-	-
340200 - Health & Welfare Benefits, classified po	8,216.29	5,560.95	11,594.94	12,546.63
350100 - State Unemployment Insurance, Certificat	52.34	66.31	16.37	33.50
350200 - State Unemployment Insurance, classified	47.39	49.80	76.98	82.33
360100 - Workers Compensation Insurance, Certifi	1,742.50	2,018.75	464.21	1,010.22
360200 - Workers Compensation Insurance, classif	1,583.16	1,525.79	2,336.97	2,499.52
390100 - Other Benefits TSA, Certificated positio	28.45	30.69	-	-
390200 - Other Benefits TSA, classified positions	23.79	13.81	-	-
<b>3 - Benefits</b>	<b>55,154.30</b>	<b>61,931.05</b>	<b>49,152.46</b>	<b>56,072.14</b>
410000 - Approved Textbooks and Core Curricula Ma	-	-	15,000.00	-
420000 - Books and Reference Materials	34,862.83	14,752.10	37,000.00	24,049.96
431000 - Classroom/Office Supplies	27,802.95	14,076.45	48,737.45	35,742.36
435000 - Duplicating	224.08	252.90	-	256.49
440000 - Noncapitalized Equipment	-	-	10,500.00	-
<b>4 - Supplies</b>	<b>62,889.86</b>	<b>29,081.45</b>	<b>111,237.45</b>	<b>60,048.81</b>
510000 - Subagreements for Services	72,346.46	-	-	-
522000 - Conference Expense	15,228.26	27,455.89	44,621.00	23,708.38
530000 - Dues and Memberships	-	-	350.00	350.00
571200 - Interprogram-Bus Trips	7,725.00	5,955.00	-	-
580000 - Professional/Consulting Services and Ope	17,092.75	11,349.10	26,553.47	6,553.47
583000 - Contracted Services	46,978.00	91,719.72	94,066.75	83,074.61
584600 - Licensing Agreements	6,528.80	15,564.00	32,500.00	21,000.00
591000 - Postage	945.98	47.07	783.00	783.00
<b>5 - Services</b>	<b>166,845.25</b>	<b>152,090.78</b>	<b>198,874.22</b>	<b>135,469.46</b>
731000 - Direct Support/Indirect Costs - Interpro	22,791.84	27,411.00	31,270.14	27,213.87
<b>7 - Other Outgo</b>	<b>22,791.84</b>	<b>27,411.00</b>	<b>31,270.14</b>	<b>27,213.87</b>
<b>Expense</b>	<b>509,701.29</b>	<b>507,476.31</b>	<b>574,745.00</b>	<b>495,189.00</b>

**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**4035 - IASA: Title II, Part A Teacher Quality**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
829000 - All Other Federal Revenue	148,501.00	143,495.00	120,732.00	123,762.00
898000 - Contributions from Unrestricted Revenues	160,671.43	38,619.52	50,731.15	-
<b>8 - Revenue</b>	<b>309,172.43</b>	<b>182,114.52</b>	<b>171,463.15</b>	<b>123,762.00</b>
<b>Income</b>	<b>309,172.43</b>	<b>182,114.52</b>	<b>171,463.15</b>	<b>123,762.00</b>
<b>Expense</b>				
193300 - Instructional Coach	240,826.10	140,497.79	129,165.44	94,077.73
<b>1 - Certificated Salaries</b>	<b>240,826.10</b>	<b>140,497.79</b>	<b>129,165.44</b>	<b>94,077.73</b>
310100 - State Teachers Retirement System, Certi	25,840.70	17,674.62	20,370.18	15,315.85
332100 - Medicare - Certificated	3,376.64	2,025.35	2,046.90	1,364.13
340100 - Health & Welfare Benefits, Certificated	32,643.99	17,628.45	13,991.73	11,528.86
350100 - State Unemployment Insurance, Certificat	116.42	69.86	70.58	47.05
360100 - Workers Compensation Insurance, Certifi	3,884.58	2,140.28	2,143.32	1,428.38
390100 - Other Benefits TSA, Certificated positio	84.00	51.00	-	-
<b>3 - Benefits</b>	<b>65,946.33</b>	<b>39,589.56</b>	<b>38,622.71</b>	<b>29,684.27</b>
522000 - Conference Expense	2,400.00	2,027.17	3,675.00	-
<b>5 - Services</b>	<b>2,400.00</b>	<b>2,027.17</b>	<b>3,675.00</b>	<b>-</b>
<b>Expense</b>	<b>309,172.43</b>	<b>182,114.52</b>	<b>171,463.15</b>	<b>123,762.00</b>
<b>4035 - IASA: Title II, Part A Teacher Quality</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**4203 - TitleIII LtdEnglishProfic(LEP) Stdtd Prog**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
829000 - All Other Federal Revenue	219,393.76	213,401.33	272,156.25	209,264.00
<b>8 - Revenue</b>	<b>219,393.76</b>	<b>213,401.33</b>	<b>272,156.25</b>	<b>209,264.00</b>
<b>Income</b>	<b>219,393.76</b>	<b>213,401.33</b>	<b>272,156.25</b>	<b>209,264.00</b>
<b>Expense</b>				
113400 - ESL Teacher	124,396.80	132,667.62	-	-
115200 - Sub Teacher-Curriculum Development	10,503.45	-	11,000.00	5,000.00
119000 - Other Teachers	2,500.00	-	11,000.00	5,000.00
<b>1 - Certificated Salaries</b>	<b>137,400.25</b>	<b>132,667.62</b>	<b>22,000.00</b>	<b>10,000.00</b>
211000 - Instructional Aides	23,574.80	20,157.17	72,623.43	102,775.28
<b>2 - Classified Salaries</b>	<b>23,574.80</b>	<b>20,157.17</b>	<b>72,623.43</b>	<b>102,775.28</b>
310100 - State Teachers Retirement System, Certi	14,204.34	16,338.22	1,587.30	1,443.00
320200 - Public Employees Retirement System, cla	2,792.90	2,799.46	11,279.15	18,191.24
331100 - OASDI - Certificated	243.04	-	-	-
331200 - OASDI - Classified	1,461.60	1,249.75	4,502.65	6,372.06
332100 - Medicare - Certificated	1,953.76	1,807.89	319.00	145.00
332200 - Medicare - Classified	341.80	292.31	1,053.04	1,490.24
340100 - Health & Welfare Benefits, Certificated	20,498.66	22,164.71	3,200.00	3,200.00
340200 - Health & Welfare Benefits, classified po	7,004.45	4,006.04	14,179.50	13,612.21
350100 - State Unemployment Insurance, Certificat	67.28	62.40	11.00	5.00
350200 - State Unemployment Insurance, classified	11.80	10.05	36.32	51.39
360100 - Workers Compensation Insurance, Certifi	2,247.77	1,949.92	334.00	154.00
360200 - Workers Compensation Insurance, classif	393.30	308.70	1,102.64	1,560.43
390100 - Other Benefits TSA, Certificated positio	35.10	40.17	-	-
390200 - Other Benefits TSA, classified positions	19.33	13.51	-	-
<b>3 - Benefits</b>	<b>51,275.13</b>	<b>51,043.13</b>	<b>37,604.60</b>	<b>46,224.57</b>
420000 - Books and Reference Materials	3,442.81	390.60	10,000.00	5,000.00
431000 - Classroom/Office Supplies	102.32	-	55,000.00	18,192.15
435000 - Duplicating	570.20	469.80	-	-
<b>4 - Supplies</b>	<b>4,115.33</b>	<b>860.40</b>	<b>65,000.00</b>	<b>23,192.15</b>
522000 - Conference Expense	-	5,850.00	24,624.01	10,000.00
583000 - Contracted Services	-	-	37,610.21	10,000.00
584600 - Licensing Agreements	-	-	10,000.00	5,000.00
591000 - Postage	856.04	710.01	-	-
<b>5 - Services</b>	<b>856.04</b>	<b>6,560.01</b>	<b>72,234.22</b>	<b>25,000.00</b>
731000 - Direct Support/Indirect Costs - Interpro	2,172.21	2,113.00	2,694.00	2,072.00
<b>7 - Other Outgo</b>	<b>2,172.21</b>	<b>2,113.00</b>	<b>2,694.00</b>	<b>2,072.00</b>
<b>Expense</b>	<b>219,393.76</b>	<b>213,401.33</b>	<b>272,156.25</b>	<b>209,264.00</b>

4203 - TitleIII LtdEnglishProfic(LEP) Stdtd Prog

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**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**5640 - Medi-Cal Billing Option**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
829000 - All Other Federal Revenue	163,347.44	134,626.80	110,000.00	110,000.00
<b>8 - Revenue</b>	<b>163,347.44</b>	<b>134,626.80</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>Income</b>	<b>163,347.44</b>	<b>134,626.80</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	140.00	225.00	2,000.00	2,000.00
119000 - Other Teachers	-	4,439.40	5,000.00	-
<b>1 - Certificated Salaries</b>	<b>140.00</b>	<b>4,664.40</b>	<b>7,000.00</b>	<b>2,000.00</b>
211000 - Instructional Aides	111.95	-	-	-
217000 - Instructional Aide Extra Hours	-	-	1,500.00	-
291500 - Other Classified-Regular	-	1,845.50	-	-
<b>2 - Classified Salaries</b>	<b>111.95</b>	<b>1,845.50</b>	<b>1,500.00</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	15.02	567.94	1,010.00	215.00
320200 - Public Employees Retirement System, cla	13.27	-	232.00	-
331100 - OASDI - Certificated	-	9.30	-	-
331200 - OASDI - Classified	6.93	114.42	93.00	-
332100 - Medicare - Certificated	2.03	66.43	102.00	29.00
332200 - Medicare - Classified	1.62	26.75	22.00	-
350100 - State Unemployment Insurance, Certificat	0.07	2.27	5.00	1.00
350200 - State Unemployment Insurance, classified	0.05	0.94	-	-
360100 - Workers Compensation Insurance, Certifi	2.34	70.19	108.00	33.00
360200 - Workers Compensation Insurance, classif	1.86	28.26	23.00	-
<b>3 - Benefits</b>	<b>43.19</b>	<b>886.50</b>	<b>1,595.00</b>	<b>278.00</b>
431000 - Classroom/Office Supplies	2,157.48	2,863.76	70,000.00	3,720.00
440000 - Noncapitalized Equipment	-	-	1,200.00	4,000.00
<b>4 - Supplies</b>	<b>2,157.48</b>	<b>2,863.76</b>	<b>71,200.00</b>	<b>7,720.00</b>
510000 - Subagreements for Services	24,206.00	24,205.99	47,002.00	47,002.00
522000 - Conference Expense	-	742.04	-	18,000.00
583000 - Contracted Services	14,275.04	1,513.54	72,000.00	35,000.00
584600 - Licensing Agreements	-	-	10,000.00	-
<b>5 - Services</b>	<b>38,481.04</b>	<b>26,461.57</b>	<b>129,002.00</b>	<b>100,002.00</b>
<b>Expense</b>	<b>40,933.66</b>	<b>36,721.73</b>	<b>210,297.00</b>	<b>110,000.00</b>
<b>5640 - Medi-Cal Billing Option</b>	<b>122,413.78</b>	<b>97,905.07</b>	<b>(100,297.00)</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**6010 - After Schl Learning&Safe Nghbrhd Ptnrshp**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
859000 - All Other State Revenue	572,418.00	572,418.00	625,080.47	625,080.47
869900 - All Other Local Revenue	50,503.80	61,847.00	-	-
<b>8 - Revenue</b>	<b>622,921.80</b>	<b>634,265.00</b>	<b>625,080.47</b>	<b>625,080.47</b>
<b>Income</b>	<b>622,921.80</b>	<b>634,265.00</b>	<b>625,080.47</b>	<b>625,080.47</b>
<b>Expense</b>				
211000 - Instructional Aides	296,547.96	328,624.08	288,963.93	329,643.99
217000 - Instructional Aide Extra Hours	-	9,308.15	-	-
219000 - Substitute Classified Instructional Aide	-	37,954.65	-	-
244000 - Accountants	10,926.63	10,766.81	6,015.91	6,015.91
291500 - Other Classified-Regular	-	-	1,000.00	-
<b>2 - Classified Salaries</b>	<b>307,474.59</b>	<b>386,653.69</b>	<b>295,979.84</b>	<b>335,659.90</b>
310200 - State Teachers Retirement System, class	77.54	4,556.26	4,811.91	5,709.20
320200 - Public Employees Retirement System, cla	35,596.17	44,939.97	40,276.75	53,204.65
331200 - OASDI - Classified	18,470.60	21,141.15	18,288.77	20,810.93
332200 - Medicare - Classified	4,330.23	5,473.96	4,277.22	4,867.06
340200 - Health & Welfare Benefits, classified po	67,023.17	62,894.48	71,179.43	81,370.77
350200 - State Unemployment Insurance, classified	148.79	188.60	147.48	167.81
360200 - Workers Compensation Insurance, classif	4,981.47	5,781.67	4,478.67	5,096.32
390200 - Other Benefits TSA, classified positions	151.26	145.67	-	-
<b>3 - Benefits</b>	<b>130,779.23</b>	<b>145,121.76</b>	<b>143,460.23</b>	<b>171,226.74</b>
420000 - Books and Reference Materials	227.55	405.45	-	-
431000 - Classroom/Office Supplies	12,657.15	9,699.94	17,384.41	8,000.00
435000 - Duplicating	74.00	408.82	-	-
440000 - Noncapitalized Equipment	1,955.73	-	2,500.00	-
<b>4 - Supplies</b>	<b>14,914.43</b>	<b>10,514.21</b>	<b>19,884.41</b>	<b>8,000.00</b>
510000 - Subagreements for Services	166,542.82	44,576.07	134,818.59	106,000.00
522000 - Conference Expense	45.00	-	100.00	93.83
580000 - Professional/Consulting Services and Ope	1,801.21	1,259.87	2,500.00	2,500.00
583000 - Contracted Services	1,362.00	43,662.98	28,237.40	1,500.00
584600 - Licensing Agreements	-	2,380.00	-	-
591000 - Postage	2.52	96.42	100.00	100.00
<b>5 - Services</b>	<b>169,753.55</b>	<b>91,975.34</b>	<b>165,755.99</b>	<b>110,193.83</b>
<b>Expense</b>	<b>622,921.80</b>	<b>634,265.00</b>	<b>625,080.47</b>	<b>625,080.47</b>

6010 - After Schl Learning&Safe Nghbrhd Ptnrshp

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**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**6230 - California Clean Energy Jobs Act**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Expense</b>				
583000 - Contracted Services	-	-	117,169.36	-
<b>5 - Services</b>	-	-	<b>117,169.36</b>	-
<b>Expense</b>	-	-	<b>117,169.36</b>	-
<b>6230 - California Clean Energy Jobs Act</b>	-	-	<b>(117,169.36)</b>	-



**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**6264 - Educator Effectiveness Grant**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
859000 - All Other State Revenue	524,860.00	-	-	-
<b>8 - Revenue</b>	<b>524,860.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>524,860.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
113300 - Teacher on Special Assignment	-	-	188,768.00	-
117000 - Teacher Extra Duty	-	32,400.00	17,413.87	-
193300 - Instructional Coach	-	178,831.00	-	-
<b>1 - Certificated Salaries</b>	<b>-</b>	<b>211,231.00</b>	<b>206,181.87</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	-	26,547.72	29,735.09	-
331100 - OASDI - Certificated	-	12.40	-	-
332100 - Medicare - Certificated	-	3,052.65	2,987.94	-
340100 - Health & Welfare Benefits, Certificated	-	17,421.33	21,077.28	-
350100 - State Unemployment Insurance, Certificat	-	105.29	103.04	-
360100 - Workers Compensation Insurance, Certifi	-	3,225.73	3,128.66	-
390100 - Other Benefits TSA, Certificated positio	-	50.00	-	-
<b>3 - Benefits</b>	<b>-</b>	<b>50,415.12</b>	<b>57,032.01</b>	<b>-</b>
<b>Expense</b>	<b>-</b>	<b>261,646.12</b>	<b>263,213.88</b>	<b>-</b>
<b>6264 - Educator Effectiveness Grant</b>	<b>524,860.00</b>	<b>(261,646.12)</b>	<b>(263,213.88)</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**06 - Restricted Programs (Categoricals)**  
**6300 - Lottery: Instructional Materials**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
856000 - State Lottery Revenue	342,473.99	328,158.22	302,400.00	302,400.00
<b>8 - Revenue</b>	<b>342,473.99</b>	<b>328,158.22</b>	<b>302,400.00</b>	<b>302,400.00</b>
<b>Income</b>	<b>342,473.99</b>	<b>328,158.22</b>	<b>302,400.00</b>	<b>302,400.00</b>
<b>Expense</b>				
410000 - Approved Textbooks and Core Curricula Ma	114,763.91	57,397.80	226,000.00	302,400.00
420000 - Books and Reference Materials	13,373.51	23,035.42	40,000.00	-
431000 - Classroom/Office Supplies	1,936.37	1,439.70	335,000.00	-
<b>4 - Supplies</b>	<b>130,073.79</b>	<b>81,872.92</b>	<b>601,000.00</b>	<b>302,400.00</b>
584600 - Licensing Agreements	-	-	29,000.00	-
<b>5 - Services</b>	<b>-</b>	<b>-</b>	<b>29,000.00</b>	<b>-</b>
<b>Expense</b>	<b>130,073.79</b>	<b>81,872.92</b>	<b>630,000.00</b>	<b>302,400.00</b>
<b>6300 - Lottery: Instructional Materials</b>	<b>212,400.20</b>	<b>246,285.30</b>	<b>(327,600.00)</b>	<b>-</b>

# Restricted Fund Summary by Cost Center

## 06 - Restricted Programs (Categoricals) 6690 - TUPE

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
859000 - All Other State Revenue	-	2,250.00	7,658.40	-
<b>8 - Revenue</b>	-	2,250.00	7,658.40	-
<b>Income</b>	-	2,250.00	7,658.40	-
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	-	-	479.76	-
<b>1 - Certificated Salaries</b>	-	-	479.76	-
310100 - State Teachers Retirement System, Certi	-	-	58.40	-
331100 - OASDI - Certificated	-	-	4.65	-
332100 - Medicare - Certificated	-	-	6.80	-
350100 - State Unemployment Insurance, Certificat	-	-	0.24	-
360100 - Workers Compensation Insurance, Certifi	-	-	7.09	-
<b>3 - Benefits</b>	-	-	77.18	-
431000 - Classroom/Office Supplies	-	-	7,101.46	-
<b>4 - Supplies</b>	-	-	7,101.46	-
583000 - Contracted Services	-	2,250.00	-	-
<b>5 - Services</b>	-	2,250.00	-	-
<b>Expense</b>	-	2,250.00	7,658.40	-
<b>6690 - TUPE</b>	-	-	-	-

# Restricted Fund Summary by Cost Center

## 06 - Restricted Programs (Categoricals) 7690 - STRS On-Behalf Pension Contribution

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
859000 - All Other State Revenue	2,080,770.00	2,340,781.00	2,827,406.00	2,827,406.00
<b>8 - Revenue</b>	<b>2,080,770.00</b>	<b>2,340,781.00</b>	<b>2,827,406.00</b>	<b>2,827,406.00</b>
<b>Income</b>	<b>2,080,770.00</b>	<b>2,340,781.00</b>	<b>2,827,406.00</b>	<b>2,827,406.00</b>
<b>Expense</b>				
310100 - State Teachers Retirement System, Certi	2,060,252.00	2,320,577.00	2,809,800.00	2,809,800.00
310200 - State Teachers Retirement System, class	20,518.00	20,204.00	17,606.00	17,606.00
<b>3 - Benefits</b>	<b>2,080,770.00</b>	<b>2,340,781.00</b>	<b>2,827,406.00</b>	<b>2,827,406.00</b>
<b>Expense</b>	<b>2,080,770.00</b>	<b>2,340,781.00</b>	<b>2,827,406.00</b>	<b>2,827,406.00</b>
7690 - STRS On-Behalf Pension Contribution	-	-	-	-

**Restricted Fund Summary by Cost Center**

<b>06 - Restricted Programs (Categoricals)</b>				
<b>9010 - Other Local</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
869900 - All Other Local Revenue	377,233.63	430,246.93	706,695.52	261,350.00
898000 - Contributions from Unrestricted Revenues	79,606.89	69,658.91	151,662.04	82,250.00
<b>8 - Revenue</b>	<b>456,840.52</b>	<b>499,905.84</b>	<b>858,357.56</b>	<b>343,600.00</b>
<b>Income</b>	<b>456,840.52</b>	<b>499,905.84</b>	<b>858,357.56</b>	<b>343,600.00</b>
<b>Expense</b>				
112000 - Summer School Teachers Hourly	-	-	4,257.18	-
115200 - Sub Teacher-Curriculum Development	1,190.00	11,230.00	3,535.00	-
117000 - Teacher Extra Duty	-	3,153.30	439.68	-
119000 - Other Teachers	5,119.56	766.33	-	-
119500 - Teachers-Adjunct Duty Pay	4,432.00	-	-	-
190500 - Certificated Classroom Move	280.00	-	-	-
<b>1 - Certificated Salaries</b>	<b>11,021.56</b>	<b>15,149.63</b>	<b>8,231.86</b>	<b>-</b>
221000 - Library and Media Aides	5,311.74	5,856.68	-	-
222900 - Regular Personnel Extra Hrs-Maint & OPS	321.04	-	-	-
223700 - Food Service-Extra Hours	224.28	-	-	-
291600 - Other Classified-Hourly	-	-	681.44	-
<b>2 - Classified Salaries</b>	<b>5,857.06</b>	<b>5,856.68</b>	<b>681.44</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	1,093.34	1,247.97	927.43	-
320200 - Public Employees Retirement System, cla	612.40	789.06	105.83	-
331100 - OASDI - Certificated	38.87	204.60	74.80	-
331200 - OASDI - Classified	347.75	352.32	41.27	-
332100 - Medicare - Certificated	154.33	219.65	119.46	-
332200 - Medicare - Classified	81.35	82.39	9.65	-
340200 - Health & Welfare Benefits, classified po	110.72	110.69	-	-
350100 - State Unemployment Insurance, Certificat	5.36	7.79	4.90	-
350200 - State Unemployment Insurance, classified	2.78	2.83	0.33	-
360100 - Workers Compensation Insurance, Certifi	177.58	232.17	125.73	-
360200 - Workers Compensation Insurance, classif	93.54	86.99	10.11	-
<b>3 - Benefits</b>	<b>2,718.02</b>	<b>3,336.46</b>	<b>1,419.51</b>	<b>-</b>
420000 - Books and Reference Materials	11,586.20	12,683.84	14,801.08	-
431000 - Classroom/Office Supplies	76,843.75	135,332.20	487,399.65	206,115.02
435000 - Duplicating	52.50	-	-	-
440000 - Noncapitalized Equipment	124,799.59	63,664.54	120,941.05	73,038.15
<b>4 - Supplies</b>	<b>213,282.04</b>	<b>211,680.58</b>	<b>623,141.78</b>	<b>279,153.17</b>
522000 - Conference Expense	4,416.67	16,904.78	9,332.54	-
530000 - Dues and Memberships	160.00	-	1,115.80	-
567500 - Repairs, Contracted-Equipment Other	-	2,700.00	-	-
567900 - Repairs, Contracted Vehicles	59,997.10	-	-	-
571200 - Interprogram-Bus Trips	6,680.00	2,795.00	-	-
580000 - Professional/Consulting Services and Ope	37,452.81	32,726.67	37,218.95	4,250.00
582500 - Consultants	-	320.94	1,145.00	-
583000 - Contracted Services	105,189.26	106,597.92	158,764.76	51,716.41
584600 - Licensing Agreements	10,066.00	21,841.08	17,305.92	8,480.42
<b>5 - Services</b>	<b>223,961.84</b>	<b>183,886.39</b>	<b>224,882.97</b>	<b>64,446.83</b>
650000 - Equipment Replacement	-	79,996.10	-	-
<b>6 - Capital</b>	<b>-</b>	<b>79,996.10</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>456,840.52</b>	<b>499,905.84</b>	<b>858,357.56</b>	<b>343,600.00</b>
<b>9010 - Other Local</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**08 - Special Education**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
809700 - Property Taxes Transfers	3,996,145.00	4,558,050.86	4,426,878.00	4,323,650.00
818100 - Special Education - Entitlement	929,875.00	950,973.00	932,761.00	1,184,935.00
818200 - Special Education - Discretionary Grants	279,152.00	330,042.00	367,761.00	83,048.00
859000 - All Other State Revenue	338,733.00	322,807.00	319,334.00	336,532.00
869900 - All Other Local Revenue	22,128.64	23,000.00	20,000.00	20,000.00
879200 - Transfers of Apportionments from County	474,810.47	1,458.00	50,050.00	50,000.00
898000 - Contributions from Unrestricted Revenues	9,103,494.49	10,996,331.09	11,259,279.85	12,027,198.30
<b>8 - Revenue</b>	<b>15,144,338.60</b>	<b>17,182,661.95</b>	<b>17,376,063.85</b>	<b>18,025,363.30</b>
<b>Income</b>	<b>15,144,338.60</b>	<b>17,182,661.95</b>	<b>17,376,063.85</b>	<b>18,025,363.30</b>
<b>Expense</b>				
112000 - Summer School Teachers Hourly	72,417.18	74,185.26	-	10,667.83
113000 - Special Teachers-Hourly	-	-	-	48,400.00
113500 - Adaptive PE	75,645.00	80,185.00	83,390.00	83,390.00
113600 - Master Plan-Resource Specialist	1,136,234.72	1,251,423.08	1,344,774.65	1,344,284.93
113700 - Special Day Class	2,285,670.95	2,602,172.19	2,696,378.97	2,838,017.73
113800 - Master Plan-Speech Teacher	-	150.00	-	-
115100 - Sub Teacher-Medical Leave	69,917.95	50,614.62	-	22,000.00
115200 - Sub Teacher-Curriculum Development	7,417.19	12,670.60	1,100.00	1,100.00
115500 - Sub Teacher-Negotiations	-	150.00	-	-
115600 - Sub Teacher-Bereavement	280.00	750.00	-	-
115900 - Sub Teacher - Maternity Leave	-	5,627.99	-	-
119000 - Other Teachers	12,543.01	800.00	-	-
123000 - Psychologist-Certificated	839,100.43	879,852.22	976,429.00	884,070.65
128000 - Other Pupil Support Personnel	1,284,219.81	1,295,386.38	1,323,474.30	1,256,618.99
129000 - Certificated Support Extra Hours	-	1,097.80	-	-
131000 - Directors-Certificated	98,941.42	107,430.86	145,469.00	146,728.00
131200 - Director of Special Education	82,536.00	87,486.56	79,257.50	81,116.00
139000 - Assistant Superintendent	-	-	113,118.41	113,118.41
<b>1 - Certificated Salaries</b>	<b>5,964,923.66</b>	<b>6,449,982.56</b>	<b>6,763,391.83</b>	<b>6,829,512.54</b>
211000 - Instructional Aides	2,900,579.43	3,290,207.25	3,034,677.57	3,420,861.77
216000 - Computer Specialist	51.27	-	-	-
217000 - Instructional Aide Extra Hours	-	1,966.49	-	-
219000 - Substitute Classified Instructional Aide	4,474.82	118,248.93	-	-
221600 - Health Aides	1,508.44	-	-	-
237000 - Supervisors-Classified	190,205.03	254,526.85	278,541.72	305,904.30
239500 - Other Managers-Classified	40,616.33	48,228.37	51,859.78	54,463.59
241000 - Regular Personnel-Clerical	22,626.78	24,157.59	24,961.44	25,255.04
245000 - Secretaries	119,594.67	146,596.95	158,652.42	158,280.42
291500 - Other Classified-Regular	638,575.16	828,284.89	906,109.93	793,368.22
299000 - Other Classified - Extra Duty	941.00	-	-	-
<b>2 - Classified Salaries</b>	<b>3,919,172.93</b>	<b>4,712,217.32</b>	<b>4,454,802.86</b>	<b>4,758,133.34</b>
310100 - State Teachers Retirement System, Certi	581,041.18	752,100.85	903,435.02	1,032,799.31
310200 - State Teachers Retirement System, class	27,571.17	27,803.06	29,096.23	30,255.03
320100 - Public Employees Retirement System, Cer	57,750.16	57,209.38	82,519.17	83,412.23
320200 - Public Employees Retirement System, cla	415,024.20	593,704.23	657,313.59	805,211.21
331100 - OASDI - Certificated	30,124.52	25,328.26	2,230.31	6,176.14
331200 - OASDI - Classified	220,583.53	272,602.30	268,834.28	287,152.74
332100 - Medicare - Certificated	82,778.55	90,566.05	98,312.34	99,068.60
332200 - Medicare - Classified	55,422.12	67,073.77	64,599.21	68,992.55
340100 - Health & Welfare Benefits, Certificated	931,448.29	932,401.91	923,450.45	928,194.30
340200 - Health & Welfare Benefits, classified po	657,362.78	748,440.50	714,607.68	734,787.73
350100 - State Unemployment Insurance, Certificat	2,935.15	3,183.65	3,387.11	3,416.46
350200 - State Unemployment Insurance, classified	1,912.40	2,312.97	2,228.51	2,380.18
360100 - Workers Compensation Insurance, Certifi	97,914.34	97,477.24	102,852.89	103,830.16
360200 - Workers Compensation Insurance, classif	63,790.74	70,897.19	65,853.94	72,065.54
390100 - Other Benefits TSA, Certificated positio	2,853.74	3,376.86	-	-
390200 - Other Benefits TSA, classified positions	1,778.50	1,921.92	-	-
<b>3 - Benefits</b>	<b>3,230,291.37</b>	<b>3,746,400.14</b>	<b>3,918,720.73</b>	<b>4,257,742.18</b>

**Restricted Fund Summary by Cost Center**

<b>08 - Special Education</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
420000 - Books and Reference Materials	-	297.88	-	-
431000 - Classroom/Office Supplies	47,752.24	51,661.41	36,850.00	36,850.00
435000 - Duplicating	2,640.10	1,066.80	3,400.00	1,900.00
440000 - Noncapitalized Equipment	9,865.88	4,140.15	4,000.00	1,000.00
<b>4 - Supplies</b>	<b>60,258.22</b>	<b>57,166.24</b>	<b>44,250.00</b>	<b>39,750.00</b>
510000 - Subagreements for Services	1,405,921.65	1,217,469.90	1,420,461.87	1,379,325.17
520100 - Mileage/Certificated Management	20,611.72	25,384.14	22,343.58	17,228.10
520200 - Mileage/Classified Management	8,213.06	9,815.56	10,131.25	9,369.00
521000 - Mileage/personal Expense Reimbursement	2,272.41	2,844.75	2,800.00	2,800.00
522000 - Conference Expense	4,979.51	20,004.58	5,592.00	10,548.00
530000 - Dues and Memberships	5,411.24	5,836.34	5,000.00	3,000.00
567500 - Repairs, Contracted-Equipment Other	761.57	340.00	600.00	-
580000 - Professional/Consulting Services and Ope	25,000.00	25,000.00	16,000.00	16,000.00
583000 - Contracted Services	241,987.92	861,796.47	674,753.73	677,954.97
584500 - Legal Expense	245,958.91	44,282.80	30,000.00	20,000.00
584600 - Licensing Agreements	1,900.00	2,080.00	5,400.00	2,500.00
586500 - Payments to Parents in Lieu of	4,863.00	-	-	-
591000 - Postage	1,811.43	2,041.15	1,500.00	1,500.00
<b>5 - Services</b>	<b>1,969,692.42</b>	<b>2,216,895.69</b>	<b>2,194,582.43</b>	<b>2,140,225.24</b>
731000 - Direct Support/Indirect Costs - Interpro	-	-	316.00	-
<b>7 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>316.00</b>	<b>-</b>
<b>Expense</b>	<b>15,144,338.60</b>	<b>17,182,661.95</b>	<b>17,376,063.85</b>	<b>18,025,363.30</b>
<b>08 - Special Education</b>				
	-	-	-	-

**Restricted Fund Summary by Cost Center**

**08 - Special Education**

3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
818100 - Special Education - Entitlement	920,940.00	947,665.00	932,761.00	1,184,935.00
<b>8 - Revenue</b>	<b>920,940.00</b>	<b>947,665.00</b>	<b>932,761.00</b>	<b>1,184,935.00</b>
<b>Income</b>	<b>920,940.00</b>	<b>947,665.00</b>	<b>932,761.00</b>	<b>1,184,935.00</b>
<b>Expense</b>				
113700 - Special Day Class	-	-	-	185,979.00
<b>1 - Certificated Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,979.00</b>
211000 - Instructional Aides	652,963.10	643,234.83	649,756.60	637,621.82
219000 - Substitute Classified Instructional Aide	-	27,154.55	-	-
245000 - Secretaries	5,479.69	6,629.39	7,027.16	7,027.16
<b>2 - Classified Salaries</b>	<b>658,442.79</b>	<b>677,018.77</b>	<b>656,783.76</b>	<b>644,648.98</b>
310100 - State Teachers Retirement System, Certi	-	-	-	30,277.38
310200 - State Teachers Retirement System, class	2,627.70	3,239.42	5,144.82	3,790.97
320200 - Public Employees Retirement System, cla	71,536.55	80,301.19	98,608.81	109,981.30
331200 - OASDI - Classified	37,112.65	38,084.53	39,865.89	39,968.21
332100 - Medicare - Certificated	-	-	-	2,696.70
332200 - Medicare - Classified	9,052.64	9,289.23	9,523.36	9,347.39
340100 - Health & Welfare Benefits, Certificated	-	-	-	40,717.62
340200 - Health & Welfare Benefits, classified po	131,011.95	129,212.40	112,534.05	104,500.68
350100 - State Unemployment Insurance, Certificat	-	-	-	92.99
350200 - State Unemployment Insurance, classified	313.07	320.45	328.38	322.36
360100 - Workers Compensation Insurance, Certifi	-	-	-	2,823.72
360200 - Workers Compensation Insurance, classif	10,441.50	9,811.41	9,971.93	9,787.70
390200 - Other Benefits TSA, classified positions	401.15	387.60	-	-
<b>3 - Benefits</b>	<b>262,497.21</b>	<b>270,646.23</b>	<b>275,977.24</b>	<b>354,307.02</b>
<b>Expense</b>	<b>920,940.00</b>	<b>947,665.00</b>	<b>932,761.00</b>	<b>1,184,935.00</b>

3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611

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**Restricted Fund Summary by Cost Center**

**08 - Special Education**  
**3311 - IDEA Local Private Schools ISPs**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
818100 - Special Education - Entitlement	8,935.00	3,308.00	-	-
<b>8 - Revenue</b>	<b>8,935.00</b>	<b>3,308.00</b>	-	-
<b>Income</b>	<b>8,935.00</b>	<b>3,308.00</b>	-	-
<b>Expense</b>				
123000 - Psychologist-Certificated	6,991.50	2,526.89	-	-
<b>1 - Certificated Salaries</b>	<b>6,991.50</b>	<b>2,526.89</b>	-	-
310100 - State Teachers Retirement System, Certi	750.19	317.88	-	-
332100 - Medicare - Certificated	101.37	36.64	-	-
340100 - Health & Welfare Benefits, Certificated	971.82	386.63	-	-
350100 - State Unemployment Insurance, Certificat	3.50	1.26	-	-
360100 - Workers Compensation Insurance, Certifi	116.62	38.70	-	-
<b>3 - Benefits</b>	<b>1,943.50</b>	<b>781.11</b>	-	-
<b>Expense</b>	<b>8,935.00</b>	<b>3,308.00</b>	-	-
<b>3311 - IDEA Local Private Schools ISPs</b>	-	-	-	-

**Restricted Fund Summary by Cost Center**

**08 - Special Education**

3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
818200 - Special Education - Discretionary Grants	69,281.00	72,223.00	80,476.00	82,500.00
<b>8 - Revenue</b>	<b>69,281.00</b>	<b>72,223.00</b>	<b>80,476.00</b>	<b>82,500.00</b>
<b>Income</b>	<b>69,281.00</b>	<b>72,223.00</b>	<b>80,476.00</b>	<b>82,500.00</b>
<b>Expense</b>				
211000 - Instructional Aides	50,344.04	48,191.67	57,606.30	58,962.99
<b>2 - Classified Salaries</b>	<b>50,344.04</b>	<b>48,191.67</b>	<b>57,606.30</b>	<b>58,962.99</b>
320200 - Public Employees Retirement System, cla	5,964.26	6,692.86	8,946.83	10,436.45
331200 - OASDI - Classified	3,121.33	2,987.88	3,571.59	3,655.70
332200 - Medicare - Classified	729.99	698.78	835.29	854.96
340200 - Health & Welfare Benefits, classified po	8,256.42	12,867.18	8,640.95	7,665.19
350200 - State Unemployment Insurance, classified	25.17	24.10	28.80	29.48
360200 - Workers Compensation Insurance, classif	839.79	738.06	846.24	895.23
<b>3 - Benefits</b>	<b>18,936.96</b>	<b>24,008.86</b>	<b>22,869.70</b>	<b>23,537.01</b>
431000 - Classroom/Office Supplies	-	22.47	-	-
<b>4 - Supplies</b>	<b>-</b>	<b>22.47</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>69,281.00</b>	<b>72,223.00</b>	<b>80,476.00</b>	<b>82,500.00</b>
3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619	-	-	-	-

**Restricted Fund Summary by Cost Center**

**08 - Special Education**

**3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
818200 - Special Education - Discretionary Grants	209,352.00	257,288.00	286,693.00	-
<b>8 - Revenue</b>	<b>209,352.00</b>	<b>257,288.00</b>	<b>286,693.00</b>	<b>-</b>
<b>Income</b>	<b>209,352.00</b>	<b>257,288.00</b>	<b>286,693.00</b>	<b>-</b>
<b>Expense</b>				
113700 - Special Day Class	82,518.93	147,319.95	179,514.82	-
115100 - Sub Teacher-Medical Leave	1,949.20	3,677.90	-	-
<b>1 - Certificated Salaries</b>	<b>84,468.13</b>	<b>150,997.85</b>	<b>179,514.82</b>	<b>-</b>
211000 - Instructional Aides	55,611.11	22,242.14	24,967.53	-
217000 - Instructional Aide Extra Hours	-	440.14	-	-
219000 - Substitute Classified Instructional Aide	-	2,326.82	-	-
<b>2 - Classified Salaries</b>	<b>55,611.11</b>	<b>25,009.10</b>	<b>24,967.53</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	8,942.16	18,657.78	25,932.78	-
310200 - State Teachers Retirement System, class	-	47.19	-	-
320200 - Public Employees Retirement System, cla	6,580.34	3,130.02	3,877.71	-
331100 - OASDI - Certificated	60.76	69.75	-	-
331200 - OASDI - Classified	3,444.96	1,511.06	1,547.99	-
332100 - Medicare - Certificated	1,087.23	2,044.00	2,605.86	-
332200 - Medicare - Classified	805.66	362.51	362.03	-
340100 - Health & Welfare Benefits, Certificated	26,004.88	36,051.86	38,567.91	-
340200 - Health & Welfare Benefits, classified po	7,102.63	3,472.70	6,106.80	-
350100 - State Unemployment Insurance, Certificat	37.51	70.53	89.86	-
350200 - State Unemployment Insurance, classified	27.79	12.46	12.48	-
360100 - Workers Compensation Insurance, Certifi	1,250.80	2,159.20	2,728.15	-
360200 - Workers Compensation Insurance, classif	929.88	382.94	379.08	-
390100 - Other Benefits TSA, Certificated positio	30.00	55.00	-	-
390200 - Other Benefits TSA, classified positions	2.50	7.50	-	-
<b>3 - Benefits</b>	<b>56,307.10</b>	<b>68,034.50</b>	<b>82,210.65</b>	<b>-</b>
431000 - Classroom/Office Supplies	12,657.51	12,669.22	-	-
<b>4 - Supplies</b>	<b>12,657.51</b>	<b>12,669.22</b>	<b>-</b>	<b>-</b>
521000 - Mileage/personal Expense Reimbursement	164.65	22.68	-	-
522000 - Conference Expense	-	300.00	-	-
591000 - Postage	143.50	254.65	-	-
<b>5 - Services</b>	<b>308.15</b>	<b>577.33</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>209,352.00</b>	<b>257,288.00</b>	<b>286,693.00</b>	<b>-</b>
<b>3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**08 - Special Education**

3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
818200 - Special Education - Discretionary Grants	519.00	531.00	592.00	548.00
<b>8 - Revenue</b>	<b>519.00</b>	<b>531.00</b>	<b>592.00</b>	<b>548.00</b>
<b>Income</b>	<b>519.00</b>	<b>531.00</b>	<b>592.00</b>	<b>548.00</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	175.44	-	-	-
<b>1 - Certificated Salaries</b>	<b>175.44</b>	<b>-</b>	<b>-</b>	<b>-</b>
332100 - Medicare - Certificated	2.54	-	-	-
350100 - State Unemployment Insurance, Certificat	0.09	-	-	-
360100 - Workers Compensation Insurance, Certifi	2.93	-	-	-
<b>3 - Benefits</b>	<b>5.56</b>	<b>-</b>	<b>-</b>	<b>-</b>
522000 - Conference Expense	338.00	531.00	592.00	548.00
<b>5 - Services</b>	<b>338.00</b>	<b>531.00</b>	<b>592.00</b>	<b>548.00</b>
<b>Expense</b>	<b>519.00</b>	<b>531.00</b>	<b>592.00</b>	<b>548.00</b>
<b>3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**08 - Special Education**  
**6500 - Special Education**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
809700 - Property Taxes Transfers	3,996,145.00	4,558,050.86	4,426,878.00	4,323,650.00
869900 - All Other Local Revenue	22,128.64	23,000.00	20,000.00	20,000.00
879200 - Transfers of Apportionments from County	474,810.47	1,458.00	50,050.00	50,000.00
898000 - Contributions from Unrestricted Revenues	9,103,494.49	10,996,331.09	11,259,279.85	12,027,198.30
<b>8 - Revenue</b>	<b>13,596,578.60</b>	<b>15,578,839.95</b>	<b>15,756,207.85</b>	<b>16,420,848.30</b>

<b>Income</b>	<b>13,596,578.60</b>	<b>15,578,839.95</b>	<b>15,756,207.85</b>	<b>16,420,848.30</b>
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**Expense**

112000 - Summer School Teachers Hourly	72,417.18	74,185.26	-	10,667.83
113000 - Special Teachers-Hourly	-	-	-	48,400.00
113500 - Adaptive PE	75,645.00	80,185.00	83,390.00	83,390.00
113600 - Master Plan-Resource Specialist	1,136,234.72	1,251,423.08	1,344,774.65	1,344,284.93
113700 - Special Day Class	2,203,152.02	2,454,852.24	2,516,864.15	2,652,038.73
113800 - Master Plan-Speech Teacher	-	150.00	-	-
115100 - Sub Teacher-Medical Leave	67,968.75	46,936.72	-	22,000.00
115200 - Sub Teacher-Curriculum Development	5,863.25	10,483.55	-	-
115500 - Sub Teacher-Negotiations	-	150.00	-	-
115600 - Sub Teacher-Bereavement	280.00	750.00	-	-
115900 - Sub Teacher - Maternity Leave	-	5,627.99	-	-
119000 - Other Teachers	12,543.01	800.00	-	-
123000 - Psychologist-Certificated	663,090.88	671,931.08	772,869.00	674,015.55
128000 - Other Pupil Support Personnel	1,284,219.81	1,295,386.38	1,323,474.30	1,256,618.99
129000 - Certificated Support Extra Hours	-	1,097.80	-	-
131000 - Directors-Certificated	98,941.42	107,430.86	145,469.00	146,728.00
131200 - Director of Special Education	82,536.00	87,486.56	79,257.50	81,116.00
139000 - Assistant Superintendent	-	-	113,118.41	113,118.41

<b>1 - Certificated Salaries</b>	<b>5,702,892.04</b>	<b>6,088,876.52</b>	<b>6,379,217.01</b>	<b>6,432,378.44</b>
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211000 - Instructional Aides	2,141,661.18	2,576,538.61	2,302,347.14	2,724,276.96
217000 - Instructional Aide Extra Hours	-	1,526.35	-	-
219000 - Substitute Classified Instructional Aide	4,474.82	88,767.56	-	-
221600 - Health Aides	1,508.44	-	-	-
237000 - Supervisors-Classified	190,205.03	254,526.85	278,541.72	305,904.30
239500 - Other Managers-Classified	40,616.33	48,228.37	51,859.78	54,463.59
241000 - Regular Personnel-Clerical	22,626.78	24,157.59	24,961.44	25,255.04
245000 - Secretaries	114,114.98	139,967.56	151,625.26	151,253.26
291500 - Other Classified-Regular	638,575.16	828,284.89	906,109.93	793,368.22
299000 - Other Classified - Extra Duty	941.00	-	-	-

<b>2 - Classified Salaries</b>	<b>3,154,723.72</b>	<b>3,961,997.78</b>	<b>3,715,445.27</b>	<b>4,054,521.37</b>
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310100 - State Teachers Retirement System, Certi	553,065.32	707,086.92	848,010.54	968,206.96
310200 - State Teachers Retirement System, class	24,943.47	24,516.45	23,951.41	26,464.06
320100 - Public Employees Retirement System, Cer	57,750.16	57,209.38	82,519.17	83,412.23
320200 - Public Employees Retirement System, cla	330,943.05	503,580.16	545,880.24	684,793.46
331100 - OASDI - Certificated	30,063.76	25,221.31	2,230.31	6,176.14
331200 - OASDI - Classified	176,901.41	230,018.83	223,848.81	243,528.83
332100 - Medicare - Certificated	79,142.87	85,600.05	92,595.86	93,167.10
332200 - Medicare - Classified	44,833.09	56,723.25	53,878.53	58,790.20
340100 - Health & Welfare Benefits, Certificated	875,323.45	859,729.20	867,911.52	867,707.32
340200 - Health & Welfare Benefits, classified po	510,991.78	602,888.22	587,325.88	622,621.86
350100 - State Unemployment Insurance, Certificat	2,809.83	3,012.34	3,189.47	3,212.44
350200 - State Unemployment Insurance, classified	1,546.34	1,955.96	1,858.85	2,028.34
360100 - Workers Compensation Insurance, Certifi	93,732.77	92,232.54	96,853.09	97,636.17
360200 - Workers Compensation Insurance, classif	51,578.71	59,964.78	54,656.69	61,382.61
390100 - Other Benefits TSA, Certificated positio	2,766.24	3,261.86	-	-
390200 - Other Benefits TSA, classified positions	1,374.85	1,526.82	-	-

<b>3 - Benefits</b>	<b>2,837,767.10</b>	<b>3,314,528.07</b>	<b>3,484,710.37</b>	<b>3,819,127.72</b>
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420000 - Books and Reference Materials	-	297.88	-	-
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**Restricted Fund Summary by Cost Center**

**08 - Special Education**  
**6500 - Special Education**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
431000 - Classroom/Office Supplies	30,428.01	36,184.60	36,000.00	36,000.00
435000 - Duplicating	2,640.10	1,066.80	3,000.00	1,500.00
440000 - Noncapitalized Equipment	9,865.88	4,140.15	3,000.00	-
<b>4 - Supplies</b>	<b>42,933.99</b>	<b>41,689.43</b>	<b>42,000.00</b>	<b>37,500.00</b>
510000 - Subagreements for Services	1,298,794.76	1,217,469.90	1,420,461.87	1,379,325.17
520100 - Mileage/Certificated Management	18,678.22	23,334.63	20,410.08	15,294.60
520200 - Mileage/Classified Management	8,213.06	9,815.56	10,131.25	9,369.00
521000 - Mileage/personal Expense Reimbursement	2,107.76	2,822.07	2,800.00	2,800.00
522000 - Conference Expense	4,641.51	19,173.58	5,000.00	10,000.00
530000 - Dues and Memberships	4,612.24	5,836.34	5,000.00	3,000.00
567500 - Repairs, Contracted-Equipment Other	421.57	340.00	600.00	-
580000 - Professional/Consulting Services and Ope	25,000.00	25,000.00	16,000.00	16,000.00
583000 - Contracted Services	241,402.79	819,806.77	617,532.00	617,532.00
584500 - Legal Expense	245,958.91	44,282.80	30,000.00	20,000.00
584600 - Licensing Agreements	1,900.00	2,080.00	5,400.00	2,500.00
586500 - Payments to Parents in Lieu of	4,863.00	-	-	-
591000 - Postage	1,667.93	1,786.50	1,500.00	1,500.00
<b>5 - Services</b>	<b>1,858,261.75</b>	<b>2,171,748.15</b>	<b>2,134,835.20</b>	<b>2,077,320.77</b>
<b>Expense</b>	<b>13,596,578.60</b>	<b>15,578,839.95</b>	<b>15,756,207.85</b>	<b>16,420,848.30</b>
<b>6500 - Special Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**08 - Special Education**  
**6501 - Special Ed Local Assistance**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
859000 - All Other State Revenue	2,016.00	-	-	-
<b>8 - Revenue</b>	<b>2,016.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>2,016.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>				
431000 - Classroom/Office Supplies	1,676.00	-	-	-
<b>4 - Supplies</b>	<b>1,676.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
567500 - Repairs, Contracted-Equipment Other	340.00	-	-	-
<b>5 - Services</b>	<b>340.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>2,016.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6501 - Special Ed Local Assistance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Restricted Fund Summary by Cost Center**

**08 - Special Education**  
**6512 - Mental Health Services Grant**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
859000 - All Other State Revenue	330,717.00	316,807.00	313,334.00	330,532.00
<b>8 - Revenue</b>	<b>330,717.00</b>	<b>316,807.00</b>	<b>313,334.00</b>	<b>330,532.00</b>
<b>Income</b>	<b>330,717.00</b>	<b>316,807.00</b>	<b>313,334.00</b>	<b>330,532.00</b>
<b>Expense</b>				
123000 - Psychologist-Certificated	169,018.05	205,394.25	203,560.00	210,055.10
<b>1 - Certificated Salaries</b>	<b>169,018.05</b>	<b>205,394.25</b>	<b>203,560.00</b>	<b>210,055.10</b>
310100 - State Teachers Retirement System, Certi	18,135.66	25,838.57	29,373.70	34,196.97
332100 - Medicare - Certificated	2,424.99	2,853.68	2,951.62	3,045.80
340100 - Health & Welfare Benefits, Certificated	29,148.14	36,234.22	16,971.02	19,769.36
350100 - State Unemployment Insurance, Certificat	83.58	98.36	101.78	105.03
360100 - Workers Compensation Insurance, Certifi	2,788.69	3,013.33	3,090.65	3,189.27
390100 - Other Benefits TSA, Certificated positio	57.50	60.00	-	-
<b>3 - Benefits</b>	<b>52,638.56</b>	<b>68,098.16</b>	<b>52,488.77</b>	<b>60,306.43</b>
510000 - Subagreements for Services	107,126.89	-	-	-
520100 - Mileage/Certificated Management	1,933.50	2,049.51	1,933.50	1,933.50
583000 - Contracted Services	-	41,265.08	55,351.73	58,236.97
<b>5 - Services</b>	<b>109,060.39</b>	<b>43,314.59</b>	<b>57,285.23</b>	<b>60,170.47</b>
<b>Expense</b>	<b>330,717.00</b>	<b>316,807.00</b>	<b>313,334.00</b>	<b>330,532.00</b>
<b>6512 - Mental Health Services Grant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Restricted Fund Summary by Cost Center**

**08 - Special Education**

**6520 - Special Education-Project Workability**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
859000 - All Other State Revenue	6,000.00	6,000.00	6,000.00	6,000.00
<b>8 - Revenue</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Income</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	1,378.50	2,187.05	1,100.00	1,100.00
<b>1 - Certificated Salaries</b>	<b>1,378.50</b>	<b>2,187.05</b>	<b>1,100.00</b>	<b>1,100.00</b>
216000 - Computer Specialist	51.27	-	-	-
<b>2 - Classified Salaries</b>	<b>51.27</b>	<b>-</b>	<b>-</b>	<b>-</b>
310100 - State Teachers Retirement System, Certi	147.85	199.70	118.00	118.00
331100 - OASDI - Certificated	-	37.20	-	-
331200 - OASDI - Classified	3.18	-	-	-
332100 - Medicare - Certificated	19.55	31.68	159.00	159.00
332200 - Medicare - Classified	0.74	-	-	-
350100 - State Unemployment Insurance, Certificat	0.64	1.16	6.00	6.00
350200 - State Unemployment Insurance, classified	0.03	-	-	-
360100 - Workers Compensation Insurance, Certifi	22.53	33.47	181.00	181.00
360200 - Workers Compensation Insurance, classif	0.86	-	-	-
<b>3 - Benefits</b>	<b>195.38</b>	<b>303.21</b>	<b>464.00</b>	<b>464.00</b>
431000 - Classroom/Office Supplies	2,990.72	2,785.12	850.00	850.00
435000 - Duplicating	-	-	400.00	400.00
440000 - Noncapitalized Equipment	-	-	1,000.00	1,000.00
<b>4 - Supplies</b>	<b>2,990.72</b>	<b>2,785.12</b>	<b>2,250.00</b>	<b>2,250.00</b>
530000 - Dues and Memberships	799.00	-	-	-
583000 - Contracted Services	585.13	724.62	1,870.00	2,186.00
<b>5 - Services</b>	<b>1,384.13</b>	<b>724.62</b>	<b>1,870.00</b>	<b>2,186.00</b>
731000 - Direct Support/Indirect Costs - Interpro	-	-	316.00	-
<b>7 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>316.00</b>	<b>-</b>
<b>Expense</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>

**6520 - Special Education-Project Workability**

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**Child Development Fund Summary by Cost Center**

**12 - Child Development Fund**

**6105 - Child Development: California State Preschool Program**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
859000 - All Other State Revenue	374,065.00	460,749.00	500,000.00	510,000.00
866000 - Interest	409.13	746.81	500.00	600.00
891100 - To Child Development Fund from General F	25,800.90	32,397.60	110,640.97	117,801.78
<b>8 - Revenue</b>	<b>400,275.03</b>	<b>493,893.41</b>	<b>611,140.97</b>	<b>628,401.78</b>
<b>Income</b>	<b>400,275.03</b>	<b>493,893.41</b>	<b>611,140.97</b>	<b>628,401.78</b>
<b>Expense</b>				
111000 - K-5 Classroom Teachers	93,912.00	124,131.16	159,039.00	159,039.00
115100 - Sub Teacher-Medical Leave	1,438.80	7,186.40	10,300.00	1,950.00
115200 - Sub Teacher-Curriculum Development	1,000.00	1,800.00	500.00	-
119000 - Other Teachers	-	383.16	-	-
131000 - Directors-Certificated	31,278.24	34,061.50	-	-
131200 - Director of Special Education	-	-	31,703.00	32,446.40
<b>1 - Certificated Salaries</b>	<b>127,629.04</b>	<b>167,562.22</b>	<b>201,542.00</b>	<b>193,435.40</b>
211000 - Instructional Aides	125,463.13	117,584.15	176,615.87	188,609.15
219000 - Substitute Classified Instructional Aide	-	6,426.99	3,600.00	-
241000 - Regular Personnel-Clerical	22,626.67	24,157.48	24,961.44	25,255.04
<b>2 - Classified Salaries</b>	<b>148,089.80</b>	<b>148,168.62</b>	<b>205,177.31</b>	<b>213,864.19</b>
310100 - State Teachers Retirement System, Certi	13,587.21	20,788.18	27,542.07	31,173.83
310200 - State Teachers Retirement System, class	262.87	151.01	-	-
320200 - Public Employees Retirement System, cla	12,939.13	17,114.50	29,001.05	29,726.65
331100 - OASDI - Certificated	43.40	116.25	-	-
331200 - OASDI - Classified	8,449.80	8,804.97	12,479.80	13,259.58
332100 - Medicare - Certificated	1,729.27	2,311.73	2,775.75	2,776.53
332200 - Medicare - Classified	2,062.76	2,117.27	2,939.62	3,101.04
340100 - Health & Welfare Benefits, Certificated	42,213.85	54,340.83	64,016.23	77,595.45
340200 - Health & Welfare Benefits, classified po	27,042.54	34,960.26	53,067.51	40,702.74
350100 - State Unemployment Insurance, Certificat	59.60	80.13	96.37	95.74
350200 - State Unemployment Insurance, classified	71.25	72.98	99.54	106.94
360100 - Workers Compensation Insurance, Certifi	1,988.93	2,451.30	2,907.04	2,907.32
360200 - Workers Compensation Insurance, classif	2,373.29	2,236.24	3,083.68	3,231.37
390100 - Other Benefits TSA, Certificated positio	198.06	232.92	-	-
390200 - Other Benefits TSA, classified positions	114.16	131.85	-	-
<b>3 - Benefits</b>	<b>113,136.12</b>	<b>145,910.42</b>	<b>198,008.66</b>	<b>204,677.19</b>
431000 - Classroom/Office Supplies	7,541.71	31,464.21	5,000.00	15,000.00
435000 - Duplicating	-	-	250.00	250.00
<b>4 - Supplies</b>	<b>7,541.71</b>	<b>31,464.21</b>	<b>5,250.00</b>	<b>15,250.00</b>
520100 - Mileage/Certificated Management	2,377.36	24.94	679.00	-
521000 - Mileage/personal Expense Reimbursement	-	-	25.00	125.00
522000 - Conference Expense	-	-	-	100.00
530000 - Dues and Memberships	-	-	-	500.00
580000 - Professional/Consulting Services and Ope	508.00	521.00	-	-
584600 - Licensing Agreements	993.00	242.00	459.00	450.00
<b>5 - Services</b>	<b>3,878.36</b>	<b>787.94</b>	<b>1,163.00</b>	<b>1,175.00</b>
<b>Expense</b>	<b>400,275.03</b>	<b>493,893.41</b>	<b>611,140.97</b>	<b>628,401.78</b>
<b>6105 - Child Development: California State Preschool Program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Child Development Fund Summary by Cost Center**

12 - Child Development Fund				
6127 - Child Development: CSPP QRIS Block Grant				
	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
859000 - All Other State Revenue	-	-	29,247.00	-
<b>8 - Revenue</b>	-	-	<b>29,247.00</b>	-
<b>Income</b>	-	-	<b>29,247.00</b>	-
<b>Expense</b>				
115200 - Sub Teacher-Curriculum Development	-	-	1,700.00	-
<b>1 - Certificated Salaries</b>	-	-	<b>1,700.00</b>	-
217000 - Instructional Aide Extra Hours	-	-	1,000.00	-
<b>2 - Classified Salaries</b>	-	-	<b>1,000.00</b>	-
310100 - State Teachers Retirement System, Certi	-	-	130.00	-
320200 - Public Employees Retirement System, cla	-	-	154.00	-
331100 - OASDI - Certificated	-	-	30.00	-
331200 - OASDI - Classified	-	-	62.00	-
332100 - Medicare - Certificated	-	-	25.00	-
332200 - Medicare - Classified	-	-	15.00	-
350100 - State Unemployment Insurance, Certificat	-	-	2.00	-
350200 - State Unemployment Insurance, classified	-	-	1.00	-
360100 - Workers Compensation Insurance, Certifi	-	-	30.00	-
360200 - Workers Compensation Insurance, classif	-	-	15.00	-
<b>3 - Benefits</b>	-	-	<b>464.00</b>	-
431000 - Classroom/Office Supplies	-	-	21,083.00	-
<b>4 - Supplies</b>	-	-	<b>21,083.00</b>	-
522000 - Conference Expense	-	-	5,000.00	-
<b>5 - Services</b>	-	-	<b>5,000.00</b>	-
<b>Expense</b>	-	-	<b>29,247.00</b>	-
<b>6127 - Child Development: CSPP QRIS Block Grant</b>	-	-	-	-

**Child Development Fund Summary by Cost Center**

**12 - Child Development Fund**

**7690 - STRS On-Behalf Pension Contribution**

	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
859000 - All Other State Revenue	8,155.00	11,050.00	9,635.00	9,635.00
<b>8 - Revenue</b>	<b>8,155.00</b>	<b>11,050.00</b>	<b>9,635.00</b>	<b>9,635.00</b>
<b>Income</b>	<b>8,155.00</b>	<b>11,050.00</b>	<b>9,635.00</b>	<b>9,635.00</b>
<b>Expense</b>				
310100 - State Teachers Retirement System, Certi	8,000.00	10,970.00	9,635.00	9,635.00
310200 - State Teachers Retirement System, class	155.00	80.00	-	-
<b>3 - Benefits</b>	<b>8,155.00</b>	<b>11,050.00</b>	<b>9,635.00</b>	<b>9,635.00</b>
<b>Expense</b>	<b>8,155.00</b>	<b>11,050.00</b>	<b>9,635.00</b>	<b>9,635.00</b>
<b>7690 - STRS On-Behalf Pension Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Child Nutrition Fund Summary by Cost Center**

<b>13 - Child Nutrition</b> <b>130 - Cafeteria</b> <b>5310 - Child Nutrition: School Progs</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
<b>Income</b>				
822000 - Child Nutrition Programs	1,394,901.02	1,356,348.52	1,400,000.00	1,400,000.00
822100 -	-	10,050.05	-	-
852000 - Child Nutrition	108,782.51	101,778.75	125,000.00	125,000.00
863400 - Food Services Sales	663,771.10	662,336.92	700,000.00	700,000.00
866000 - Interest	686.90	1,263.91	613.08	400.00
869900 - All Other Local Revenue	-	200.00	-	-
891600 - To Cafeteria Fund from General Fund	184,321.05	316,911.18	187,559.16	225,418.30
<b>8 - Revenue</b>	<b>2,352,462.58</b>	<b>2,448,889.33</b>	<b>2,413,172.24</b>	<b>2,450,818.30</b>
<b>Income</b>	<b>2,352,462.58</b>	<b>2,448,889.33</b>	<b>2,413,172.24</b>	<b>2,450,818.30</b>
<b>Expense</b>				
223000 - Regular Personnel-Food Service	653,398.79	706,880.69	716,765.23	735,445.15
223300 - Cafeteria Clerk & Aide	23,333.93	22,446.37	-	-
223500 - Food Delivery Person	57,117.80	74,508.65	70,732.40	62,739.20
223600 - Substitutes-Food Service	13,849.42	11,274.10	-	-
223700 - Food Service-Extra Hours	-	-	24,591.68	-
244000 - Accountants	55,847.68	58,829.18	1,565.00	2,600.00
245000 - Secretaries	31,785.29	33,698.39	100,022.43	100,022.43
<b>2 - Classified Salaries</b>	<b>835,332.91</b>	<b>907,637.38</b>	<b>913,676.74</b>	<b>900,806.78</b>
320200 - Public Employees Retirement System, cla	89,310.83	110,688.40	130,709.92	152,152.97
331200 - OASDI - Classified	49,240.59	53,664.08	55,519.84	57,573.43
332200 - Medicare - Classified	11,516.14	12,559.31	13,024.04	13,463.63
340200 - Health & Welfare Benefits, classified po	183,148.89	174,403.16	184,881.75	211,115.95
350200 - State Unemployment Insurance, classified	399.51	432.96	468.21	463.52
360200 - Workers Compensation Insurance, classif	13,325.60	13,303.61	13,679.12	14,058.02
390200 - Other Benefits TSA, classified positions	479.11	452.38	120.20	-
<b>3 - Benefits</b>	<b>347,420.67</b>	<b>365,503.90</b>	<b>398,403.08</b>	<b>448,827.52</b>
431000 - Classroom/Office Supplies	13,731.17	11,630.72	11,300.00	10,200.00
435000 - Duplicating	1,657.09	28.39	100.00	500.00
440000 - Noncapitalized Equipment	4,204.43	14,517.26	4,200.00	6,700.00
470000 - Food Services	16,602.75	35,956.08	15,000.00	29,000.00
<b>4 - Supplies</b>	<b>36,195.44</b>	<b>62,132.45</b>	<b>30,600.00</b>	<b>46,400.00</b>
521000 - Mileage/personal Expense Reimbursement	766.40	854.13	771.00	500.00
522000 - Conference Expense	119.00	-	-	-
560000 - Rentals, Leases, and Repairs	29,941.60	19,530.66	20,000.00	20,000.00
575000 - Directo Costs for Interfund Services	(733.10)	(881.47)	-	-
582200 - Bank Fees	8,495.31	10,592.45	14,000.00	6,500.00
583000 - Contracted Services	971,727.68	956,614.89	900,000.00	900,000.00
591000 - Postage	1,608.55	1,585.93	2,000.00	2,000.00
<b>5 - Services</b>	<b>1,011,925.44</b>	<b>988,296.59</b>	<b>936,771.00</b>	<b>929,000.00</b>
640000 - Equipment	-	-	14,050.42	-
<b>6 - Capital</b>	<b>-</b>	<b>-</b>	<b>14,050.42</b>	<b>-</b>
735000 - Direct Support/Indirect Costs - Interfun	115,135.00	114,320.00	119,671.00	125,784.00
761900 - Other Authorized Interfund Transfers Out	-	948.96	-	-
<b>7 - Other Outgo</b>	<b>115,135.00</b>	<b>115,268.96</b>	<b>119,671.00</b>	<b>125,784.00</b>
<b>Expense</b>	<b>2,346,009.46</b>	<b>2,438,839.28</b>	<b>2,413,172.24</b>	<b>2,450,818.30</b>
<b>5310 - Child Nutrition: School Progs</b>	<b>6,453.12</b>	<b>10,050.05</b>	<b>-</b>	<b>-</b>

**Child Nutrition Fund Summary by Cost Center**

**13 - Child Nutrition**

**130 - Cafeteria**

**5314 - National Lunch Program Equipment Assistance Grant**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
829000 - All Other Federal Revenue	-	-	51,987.73	-
<b>8 - Revenue</b>	-	-	51,987.73	-
<b>Income</b>	-	-	51,987.73	-
<b>Expense</b>				
431000 - Classroom/Office Supplies	-	-	1,243.90	-
440000 - Noncapitalized Equipment	-	-	32,029.24	-
<b>4 - Supplies</b>	-	-	33,273.14	-
640000 - Equipment	-	-	18,714.59	-
<b>6 - Capital</b>	-	-	18,714.59	-
<b>Expense</b>	-	-	51,987.73	-
<b>5314 - National Lunch Program Equipment Assistance Grant</b>	-	-	-	-

**Child Nutrition Fund Summary by Cost Center**

**13 - Child Nutrition**

130 - Cafeteria

5320 - Child Nutrition:ChildCareFoodPrg(CCFP)

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
822000 - Child Nutrition Programs	165,027.73	148,889.52	170,000.00	170,000.00
891600 - To Cafeteria Fund from General Fund	-	-	28,421.60	31,499.09
<b>8 - Revenue</b>	<b>165,027.73</b>	<b>148,889.52</b>	<b>198,421.60</b>	<b>201,499.09</b>
<b>Income</b>	<b>165,027.73</b>	<b>148,889.52</b>	<b>198,421.60</b>	<b>201,499.09</b>
<b>Expense</b>				
223000 - Regular Personnel-Food Service	33,971.40	34,428.94	42,613.05	43,209.76
223500 - Food Delivery Person	12,642.84	20,184.76	17,434.80	17,434.80
223600 - Substitutes-Food Service	-	166.80	-	-
244000 - Accountants	7,978.24	9,484.50	-	-
245000 - Secretaries	-	-	9,198.29	9,198.29
<b>2 - Classified Salaries</b>	<b>54,592.48</b>	<b>64,265.00</b>	<b>69,246.14</b>	<b>69,842.85</b>
320200 - Public Employees Retirement System, cla	6,328.60	8,097.36	10,754.62	12,362.19
331200 - OASDI - Classified	3,355.18	3,967.77	4,293.26	4,330.26
332200 - Medicare - Classified	784.79	927.91	1,004.07	1,012.73
340200 - Health & Welfare Benefits, classified po	7,718.48	7,380.11	12,140.51	12,514.71
350200 - State Unemployment Insurance, classified	27.01	31.94	34.63	34.93
360200 - Workers Compensation Insurance, classif	902.79	980.01	1,051.37	1,060.42
390200 - Other Benefits TSA, classified positions	22.05	22.22	-	-
<b>3 - Benefits</b>	<b>19,138.90</b>	<b>21,407.32</b>	<b>29,278.46</b>	<b>31,315.24</b>
470000 - Food Services	-	1,494.69	-	-
<b>4 - Supplies</b>	<b>-</b>	<b>1,494.69</b>	<b>-</b>	<b>-</b>
583000 - Contracted Services	89,411.84	80,139.21	90,000.00	90,000.00
<b>5 - Services</b>	<b>89,411.84</b>	<b>80,139.21</b>	<b>90,000.00</b>	<b>90,000.00</b>
735000 - Direct Support/Indirect Costs - Interfun	8,336.00	8,231.00	9,897.00	10,341.00
<b>7 - Other Outgo</b>	<b>8,336.00</b>	<b>8,231.00</b>	<b>9,897.00</b>	<b>10,341.00</b>
<b>Expense</b>	<b>171,479.22</b>	<b>175,537.22</b>	<b>198,421.60</b>	<b>201,499.09</b>
<b>5320 - Child Nutrition:ChildCareFoodPrg(CCFP)</b>	<b>(6,451.49)</b>	<b>(26,647.70)</b>	<b>-</b>	<b>-</b>

**Child Nutrition Fund Summary by Cost Center**

<b>13 - Child Nutrition</b> <b>130 - Cafeteria</b>				
	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
130 - Cafeteria	1.63	(16,597.65)	-	-



# Deferred Maintenance Fund Summary by Cost Center

14 - Deferred Maintenance  
140 - Deferred Maintenance  
0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	126.98	177.98	100.00	100.00
<b>8 - Revenue</b>	<b>126.98</b>	<b>177.98</b>	<b>100.00</b>	<b>100.00</b>
<b>Income</b>	<b>126.98</b>	<b>177.98</b>	<b>100.00</b>	<b>100.00</b>
0000 - Unrestricted	126.98	177.98	100.00	100.00

**Special Reserve Fund Summary by Cost Center**

17 - Special Reserve - Non-Capital  
 170 - Special Reserve - Non-Capital  
 0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	45,075.96	81,109.14	70,342.15	70,000.00
891200 - Between General Fund and Special Reserve	2,939,281.52	-	-	-
<b>8 - Revenue</b>	<b>2,984,357.48</b>	<b>81,109.14</b>	<b>70,342.15</b>	<b>70,000.00</b>
<b>Income</b>	<b>2,984,357.48</b>	<b>81,109.14</b>	<b>70,342.15</b>	<b>70,000.00</b>
<b>0000 - Unrestricted</b>	<b>2,984,357.48</b>	<b>81,109.14</b>	<b>70,342.15</b>	<b>70,000.00</b>

# **Building Fund Summary by Cost Center**

## **21 - Building**

**210 - Bond-Measure G**

**0000 - Unrestricted**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	99,845.57	280,177.73	179,076.57	60,000.00
869900 - All Other Local Revenue	30.00	623,172.69	35,915.50	-
895100 - Proceeds from Sale of Bonds	-	40,000,000.00	-	28,000,000.00
<b>8 - Revenue</b>	<b>99,875.57</b>	<b>40,903,350.42</b>	<b>214,992.07</b>	<b>28,060,000.00</b>
<b>Income</b>	<b>99,875.57</b>	<b>40,903,350.42</b>	<b>214,992.07</b>	<b>28,060,000.00</b>
<b>Expense</b>				
222900 - Regular Personnel Extra Hrs-Maint & OPS	6,119.76	15,705.77	-	-
236500 - Directors of Facilities Construction & Modernization	132,608.88	143,805.84	152,951.22	156,302.46
239500 - Other Managers-Classified	2,597.40	77,965.92	85,086.00	89,387.28
243000 - Substitutes-Clerical	2,805.55	447.26	-	-
244000 - Accountants	36,218.40	42,111.88	44,040.93	44,240.83
245000 - Secretaries	59,852.52	64,644.48	62,982.11	-
247000 - Extra Work-Clerical	-	608.76	-	-
<b>2 - Classified Salaries</b>	<b>240,202.51</b>	<b>345,289.91</b>	<b>345,060.26</b>	<b>289,930.57</b>
320200 - Public Employees Retirement System, cla	27,724.55	45,655.72	53,591.31	51,317.72
331200 - OASDI - Classified	12,478.11	18,437.75	12,550.23	8,657.73
332200 - Medicare - Classified	3,384.82	4,917.66	5,003.37	4,204.00
340200 - Health & Welfare Benefits, classified po	34,464.64	52,209.97	56,695.23	47,059.97
350200 - State Unemployment Insurance, classified	116.38	169.39	172.53	144.96
360200 - Workers Compensation Insurance, classif	3,883.82	5,186.91	5,239.05	4,402.02
390200 - Other Benefits TSA, classified positions	63.00	94.00	-	-
<b>3 - Benefits</b>	<b>82,115.32</b>	<b>126,671.40</b>	<b>133,251.72</b>	<b>115,786.40</b>
431000 - Classroom/Office Supplies	10,241.98	55,598.87	109,236.01	-
438000 - Maintenance/Operations Supplies	-	2,481.75	7,384.92	-
440000 - Noncapitalized Equipment	54,030.23	513,746.30	66,046.06	-
<b>4 - Supplies</b>	<b>64,272.21</b>	<b>571,826.92</b>	<b>182,666.99</b>	<b>-</b>
520200 - Mileage/Classified Management	600.00	3,659.21	1,800.00	3,520.20
521000 - Mileage/personal Expense Reimbursement	117.75	-	-	-
522000 - Conference Expense	1,782.92	7,482.64	5,497.78	-
551500 - Disposal Services	953.86	2,637.80	-	-
552400 - Gas-Heating	-	-	10,440.23	-
560000 - Rentals, Leases, and Repairs	58.41	-	-	-
561000 - Equipment Maintenance Agreement	-	124.50	-	-
562200 - Rentals - Equipment	21,982.45	115,567.59	20,128.25	-
565200 - Rental of Portables	-	-	75,840.00	-
567000 - Repairs, Contracted	7,214.00	-	-	-
575000 - Directo Costs for Interfund Services	1,115.18	4,508.23	-	-
583000 - Contracted Services	49,134.47	340,495.03	102,643.71	-
584500 - Legal Expense	38,380.80	5,233.00	3,197.00	-
584600 - Licensing Agreements	2,100.00	-	-	-
591000 - Postage	107.35	-	-	-
<b>5 - Services</b>	<b>123,547.19</b>	<b>479,708.00</b>	<b>219,546.97</b>	<b>3,520.20</b>
613000 - Site Improvement	-	55,341.05	-	800,000.00
617000 - Site Construction	-	6,008.78	-	-
621500 - Architects/Engineers	939,999.85	911,093.00	1,333,355.24	300,000.00
622000 - Assessments and Fees	17,282.46	110.00	-	-
622200 - CDE Fees	238,586.81	70,215.14	64,209.65	-
623000 - Improvement of Buildings (remodeling)	4,166,413.72	12,056,671.72	5,044,425.58	15,000,000.00
623500 - Inspector	36,554.00	168,497.52	194,085.39	37,000.00
624800 - Communications	6,309.01	-	13,035.65	-
626500 - Testing	20,735.69	72,540.64	131,546.00	130,000.00
627000 - Building Modernization/Improvement	-	5,106,107.83	13,500,000.00	-
640000 - Equipment	-	-	126,307.02	-

# **Building Fund Summary by Cost Center**

<b>21 - Building</b> <b>210 - Bond-Measure G</b> <b>0000 - Unrestricted</b>				
	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Adoption Budget</b>
641000 - Equipment	159,382.70	51,012.49	120,368.23	-
644600 - Software License-Major Purpose	-	-	17,250.00	-
645500 - Technology Equipment	-	1,258,959.37	-	-
<b>6 - Capital</b>	<b>5,585,264.24</b>	<b>19,756,557.54</b>	<b>20,544,582.76</b>	<b>16,267,000.00</b>
<b>Expense</b>	<b>6,095,401.47</b>	<b>21,280,053.77</b>	<b>21,425,108.70</b>	<b>16,676,237.17</b>
<b>0000 - Unrestricted</b>	<b>(5,995,525.90)</b>	<b>19,623,296.65</b>	<b>(21,210,116.63)</b>	<b>11,383,762.83</b>

# Building Fund Summary by Cost Center

21 - Building  
211 - Bond  
0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	0.32	0.47	-	-
<b>8 - Revenue</b>	<b>0.32</b>	<b>0.47</b>	<b>-</b>	<b>-</b>
<b>Income</b>	<b>0.32</b>	<b>0.47</b>	<b>-</b>	<b>-</b>
0000 - Unrestricted	0.32	0.47	-	-

# Building Fund Summary by Cost Center

21 - Building  
212 - Bond-Measure P  
0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	1,884.27	0.40	-	-
<b>8 - Revenue</b>	<b>1,884.27</b>	<b>0.40</b>	-	-
<b>Income</b>	<b>1,884.27</b>	<b>0.40</b>	-	-
<b>Expense</b>				
331200 - OASDI - Classified	-	-	-	-
332200 - Medicare - Classified	-	-	-	-
350200 - State Unemployment Insurance, classified	-	-	-	-
360200 - Workers Compensation Insurance, classif	-	-	-	-
<b>3 - Benefits</b>	-	-	-	-
431000 - Classroom/Office Supplies	-	0.40	-	-
<b>4 - Supplies</b>	-	<b>0.40</b>	-	-
520200 - Mileage/Classified Management	-	-	-	-
560000 - Rentals, Leases, and Repairs	1,494.49	-	-	-
562200 - Rentals - Equipment	389.78	-	-	-
<b>5 - Services</b>	<b>1,884.27</b>	-	-	-
<b>Expense</b>	<b>1,884.27</b>	<b>0.40</b>	-	-
<b>0000 - Unrestricted</b>	-	-	-	-

**Capital Facilities Fund Summary by Cost Center**

25 - Capital Facilities  
250 - Capital Facilities  
0000 - Unrestricted

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Adoption Budget
<b>Income</b>				
866000 - Interest	34,231.16	56,403.01	41,090.51	3,000.00
868100 - Mitigation/Developer Fees	2,206,874.81	1,111,500.54	1,913,466.06	500,000.00
<b>8 - Revenue</b>	<b>2,241,105.97</b>	<b>1,167,903.55</b>	<b>1,954,556.57</b>	<b>503,000.00</b>
<b>Income</b>	<b>2,241,105.97</b>	<b>1,167,903.55</b>	<b>1,954,556.57</b>	<b>503,000.00</b>
<b>Expense</b>				
222900 - Regular Personnel Extra Hrs-Maint & OPS	-	462.48	-	-
<b>2 - Classified Salaries</b>	<b>-</b>	<b>462.48</b>	<b>-</b>	<b>-</b>
331200 - OASDI - Classified	-	28.56	-	-
332200 - Medicare - Classified	-	6.68	-	-
350200 - State Unemployment Insurance, classified	-	0.23	-	-
360200 - Workers Compensation Insurance, classif	-	7.05	-	-
<b>3 - Benefits</b>	<b>-</b>	<b>42.52</b>	<b>-</b>	<b>-</b>
431000 - Classroom/Office Supplies	114,732.95	116,712.19	125,020.00	120,000.00
438000 - Maintenance/Operations Supplies	-	-	4,500.00	-
440000 - Noncapitalized Equipment	19,379.53	39,427.31	21,000.00	66,800.00
<b>4 - Supplies</b>	<b>134,112.48</b>	<b>156,139.50</b>	<b>150,520.00</b>	<b>186,800.00</b>
521000 - Mileage/personal Expense Reimbursement	-	123.12	-	-
562200 - Rentals - Equipment	-	98,253.58	205.00	-
565200 - Rental of Portables	-	4,215.15	66,342.00	-
581200 - Advertising-NonLegal	16,044.80	24,669.80	25,000.00	5,900.00
583000 - Contracted Services	23,999.07	382,652.44	286,400.00	22,400.00
587100 - DSA Inspectors	-	-	1,200.00	-
<b>5 - Services</b>	<b>40,043.87</b>	<b>509,914.09</b>	<b>379,147.00</b>	<b>28,300.00</b>
622200 - CDE Fees	-	-	-	1,100.00
<b>6 - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100.00</b>
<b>Expense</b>	<b>174,156.35</b>	<b>666,558.59</b>	<b>529,667.00</b>	<b>216,200.00</b>
<b>0000 - Unrestricted</b>	<b>2,066,949.62</b>	<b>501,344.96</b>	<b>1,424,889.57</b>	<b>286,800.00</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	66,049,187.00	4,426,878.00	70,476,065.00	69,777,219.00	4,323,650.00	74,100,869.00	5.1%
2) Federal Revenue		8100-8299	93,283.19	2,378,155.25	2,471,438.44	65,000.00	2,206,198.00	2,271,198.00	-8.1%
3) Other State Revenue		8300-8599	2,070,211.32	4,081,878.87	6,152,090.19	3,272,555.00	4,091,418.47	7,363,973.47	19.7%
4) Other Local Revenue		8600-8799	7,109,964.47	776,745.52	7,886,709.99	6,851,768.16	481,350.00	7,333,118.16	-7.0%
5) TOTAL REVENUES			75,322,645.98	11,663,657.64	86,986,303.62	79,966,542.16	11,102,616.47	91,069,158.63	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,817,326.63	7,166,740.51	37,984,067.14	31,998,111.46	6,987,347.58	38,985,459.04	2.6%
2) Classified Salaries		2000-2999	7,768,851.40	6,143,626.64	13,912,478.04	8,082,978.33	6,522,356.46	14,605,334.79	5.0%
3) Employee Benefits		3000-3999	13,030,941.01	7,559,077.70	20,590,018.71	14,271,249.46	7,906,731.53	22,177,980.99	7.7%
4) Books and Supplies		4000-4999	1,605,880.01	1,646,315.10	3,252,195.11	1,378,806.83	819,964.13	2,198,770.96	-32.4%
5) Services and Other Operating Expenditures		5000-5999	6,341,508.04	3,302,883.62	9,644,391.66	6,010,543.00	4,264,627.36	10,275,170.36	6.5%
6) Capital Outlay		6000-6999	5,380.70	680,800.00	686,180.70	39,200.00	0.00	39,200.00	-94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(163,848.14)	34,280.14	(129,568.00)	(165,410.87)	29,285.87	(136,125.00)	5.1%
9) TOTAL EXPENDITURES		7300-7399	59,409,379.65	26,533,723.71	85,943,103.36	61,618,818.21	26,530,312.93	88,149,131.14	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,913,266.33	(14,870,066.07)	1,043,200.26	18,347,723.95	(15,427,696.46)	2,920,027.49	179.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	326,621.73	0.00	326,621.73	374,719.17	0.00	374,719.17	14.7%
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	(14,076,759.66)	14,076,759.66	0.00	(15,577,696.46)	15,577,696.46	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,403,381.39)	14,076,759.66	(326,621.73)	(15,952,415.63)	15,577,696.46	(374,719.17)	14.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,509,884.94	(793,306.41)	716,578.53	2,395,308.32	150,000.00	2,545,308.32	255.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
) Ending Balance, June 30 (E + F1e)			11,022,194.82	720,029.44	11,742,224.26	13,417,503.14	870,029.44	14,287,532.58	21.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
Revolving Cash		9712	139,781.72	0.00	139,781.72	139,781.72	0.00	139,781.72	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	720,029.44	720,029.44	0.00	870,029.44	870,029.44	20.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,477,890.84	0.00	1,477,890.84	1,477,890.84	0.00	1,477,890.84	0.0%
Technology Upgrade	0000	9780				1,477,890.84		1,477,890.84	
Technology Upgrade	0000	9780	1,477,890.84		1,477,890.84				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,378,522.26	0.00	9,378,522.26	11,773,830.58	0.00	11,773,830.58	25.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
<b>G. ASSETS</b>									
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				
) Due from Grantor Government		9290	0.00	0.00	0.00				
) Due from Other Funds		9310	0.00	0.00	0.00				
) Stores		9320	0.00	0.00	0.00				
) Prepaid Expenditures		9330	0.00	0.00	0.00				
) Other Current Assets		9340	0.00	0.00	0.00				
TOTAL ASSETS			0.00	0.00	0.00				
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			66,049,187.00	4,426,878.00	70,476,065.00	69,777,219.00	4,323,650.00	74,100,869.00	5.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	932,761.00	932,761.00	0.00	1,184,935.00	1,184,935.00	27.0%
Special Education Discretionary Grants		8182	0.00	367,761.00	367,761.00	0.00	83,048.00	83,048.00	-77.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Idle Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
IMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency 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%
Le I, Part A, Basic	3010	8290		574,745.00	574,745.00		495,189.00	495,189.00	-13.8%
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		120,732.00	120,732.00		123,762.00	123,762.00	2.5%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		272,156.25	272,156.25		209,264.00	209,264.00	-23.1%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	93,283.19	110,000.00	203,283.19	65,000.00	110,000.00	175,000.00	-13.9%
ITAL, FEDERAL REVENUE			93,283.19	2,378,155.25	2,471,438.44	65,000.00	2,206,198.00	2,271,198.00	-8.1%
HER STATE REVENUE									
her State Apportionments									
OC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
pecial Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
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	1,121,454.00	0.00	1,121,454.00	2,352,755.00	0.00	2,352,755.00	109.8%
Lottery - Unrestricted and Instructional Materials		8560	919,800.00	302,400.00	1,222,200.00	919,800.00	302,400.00	1,222,200.00	0.0%
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		625,080.47	625,080.47		625,080.47	625,080.47	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		7,658.40	7,658.40		0.00	0.00	-100.0%



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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,957.32	3,146,740.00	3,175,697.32	0.00	3,163,938.00	3,163,938.00	-0.4%
TOTAL, OTHER STATE REVENUE			2,070,211.32	4,081,878.87	6,152,090.19	3,272,555.00	4,091,418.47	7,363,973.47	19.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,060,000.00	0.00	1,060,000.00	1,060,000.00	0.00	1,060,000.00	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	194,000.00	0.00	194,000.00	0.00	150,000.00	150,000.00	-22.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,142,310.00	0.00	5,142,310.00	5,296,579.00	0.00	5,296,579.00	3.0%
Interest		8660	56,000.00	0.00	56,000.00	25,000.00	0.00	25,000.00	-55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	587,278.13	726,695.52	1,313,973.65	470,189.16	281,350.00	751,539.16	-42.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	70,376.34	0.00	70,376.34	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		50,050.00	50,050.00		50,000.00	50,000.00	-0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,109,964.47	776,745.52	7,886,709.99	6,851,768.16	481,350.00	7,333,118.16	-7.0%
TOTAL, REVENUES			75,322,645.98	11,663,657.64	86,986,303.62	79,966,542.16	11,102,616.47	91,069,158.63	4.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,293,779.65	4,399,826.86	30,693,606.51	27,015,210.13	4,411,617.80	31,426,827.93	2.4%
Certificated Pupil Support Salaries		1200	661,679.94	2,299,903.30	2,961,583.24	658,634.64	2,140,689.64	2,799,324.28	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,733,357.40	337,844.91	4,071,202.31	3,663,810.69	340,962.41	4,004,773.10	-1.6%
Other Certificated Salaries		1900	128,509.64	129,165.44	257,675.08	660,456.00	94,077.73	754,533.73	192.8%
TOTAL, CERTIFICATED SALARIES			30,817,326.63	7,166,740.51	37,984,067.14	31,998,111.46	6,987,347.58	38,985,459.04	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	726,535.82	3,551,685.91	4,278,221.73	803,628.57	4,017,908.45	4,821,537.02	12.7%
Classified Support Salaries		2200	2,372,629.14	938,954.82	3,311,583.96	2,421,845.73	935,356.90	3,357,202.63	1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,559,506.12	480,285.55	2,039,791.67	1,677,983.60	509,933.42	2,187,917.02	7.3%
Clerical, Technical and Office Salaries		2400	2,693,226.19	264,908.99	2,958,135.18	2,793,255.83	265,789.47	3,059,045.30	3.4%
Other Classified Salaries		2900	416,954.13	907,791.37	1,324,745.50	386,264.60	793,368.22	1,179,632.82	-11.0%
TOTAL, CLASSIFIED SALARIES			7,768,851.40	6,143,626.64	13,912,478.04	8,082,978.33	6,522,356.46	14,605,334.79	5.0%
EMPLOYEE BENEFITS									
RS		3101-3102	4,319,706.75	3,824,437.26	8,144,144.01	5,064,292.32	3,917,437.39	8,981,729.71	10.3%
RS		3201-3202	1,184,128.38	985,566.53	2,169,694.91	1,403,478.72	1,184,250.22	2,587,728.94	19.3%
OASDI/Medicare/Alternative		3301-3302	1,011,592.80	567,477.23	1,579,070.03	1,040,043.57	599,326.05	1,639,369.62	3.8%
Health and Welfare Benefits		3401-3402	5,624,785.24	1,974,465.78	7,599,251.02	5,851,431.23	1,993,575.57	7,845,006.80	3.2%
Unemployment Insurance		3501-3502	20,138.58	6,671.00	26,809.58	19,779.48	6,838.32	26,617.80	-0.7%
Workers' Compensation		3601-3602	584,466.58	200,459.90	784,926.48	606,224.14	205,303.98	811,528.12	3.4%
OPEB, Allocated		3701-3702	286,000.00	0.00	286,000.00	286,000.00	0.00	286,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	122.68	0.00	122.68	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,030,941.01	7,559,077.70	20,590,018.71	14,271,249.46	7,906,731.53	22,177,980.99	7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,050.14	241,000.00	258,050.14	5,000.00	302,400.00	307,400.00	19.1%
Books and Other Reference Materials		4200	132,415.18	101,801.08	234,216.26	88,308.01	29,049.96	117,357.97	-49.9%
Materials and Supplies		4300	811,016.81	1,163,372.97	1,974,389.78	771,085.18	405,276.02	1,176,361.20	-40.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	645,397.88	140,141.05	785,538.93	514,413.64	83,238.15	597,651.79	-23.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,605,880.01	1,646,315.10	3,252,195.11	1,378,806.83	819,984.13	2,198,770.96	-32.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,541,166.00	1,602,282.46	3,143,448.46	1,285,340.83	1,532,327.17	2,817,668.00	-10.4%
Travel and Conferences		5200	222,355.17	123,819.38	346,174.55	217,011.05	92,347.31	309,358.36	-10.6%
Dues and Memberships		5300	29,170.00	6,865.80	36,035.80	34,500.00	3,350.00	37,850.00	5.0%
Insurance		5400 - 5450	360,000.00	0.00	360,000.00	360,000.00	0.00	360,000.00	0.0%
Operations and Housekeeping services		5500	1,461,717.00	0.00	1,461,717.00	1,506,362.00	0.00	1,506,362.00	3.1%
Contracts, Leases, Repairs, and Noncapitalized Improvements		5600	84,227.00	88,782.43	173,009.43	82,237.00	1,563,690.00	1,645,927.00	851.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,573,692.87	1,478,750.55	4,052,443.42	2,481,412.12	1,070,529.88	3,551,942.00	-12.4%
Communications		5900	69,180.00	2,383.00	71,563.00	43,680.00	2,383.00	46,063.00	-35.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,341,508.04	3,302,883.62	9,644,391.66	6,010,543.00	4,264,627.36	10,275,170.36	6.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	680,800.00	680,800.00	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	5,380.70	0.00	5,380.70	39,200.00	0.00	39,200.00	628.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,380.70	680,800.00	686,180.70	39,200.00	0.00	39,200.00	-94.3%
IER OUTGO (excluding Transfers of Indirect Costs)									
tion									
ition for Instruction Under Interdistrict attendance Agreements		7110	0.00	0.00	0.00	0.00		0.00	0.0%
late Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
uition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00		0.00	0.0%
Payments to County Offices		7142	3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(34,280.14)	34,280.14	0.00	(29,285.87)	29,285.87	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(129,568.00)	0.00	(129,568.00)	(136,125.00)	0.00	(136,125.00)	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(163,848.14)	34,280.14	(129,568.00)	(165,410.87)	29,285.87	(136,125.00)	5.1%
TOTAL EXPENDITURES			59,409,379.65	26,533,723.71	85,943,103.36	61,618,818.21	26,530,312.93	88,149,131.14	2.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
to: Child Development Fund		7611	110,640.97	0.00	110,640.97	117,801.78	0.00	117,801.78	6.5%
to: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
to: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
to: Cafeteria Fund		7616	215,980.76	0.00	215,980.76	256,917.39	0.00	256,917.39	19.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, INTERFUND TRANSFERS OUT			326,621.73	0.00	326,621.73	374,719.17	0.00	374,719.17	14.7%
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%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,076,759.66)	14,076,759.66	0.00	(15,577,696.46)	15,577,696.46	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CONTRIBUTIONS			(14,076,759.66)	14,076,759.66	0.00	(15,577,696.46)	15,577,696.46	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
- b + c - d + e			(14,403,381.39)	14,076,759.66	(326,621.73)	(15,952,415.63)	15,577,696.46	(374,719.17)	14.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	66,049,187.00	4,426,878.00	70,476,065.00	69,777,219.00	4,323,650.00	74,100,869.00	5.1%
2) Federal Revenue		8100-8299	93,283.19	2,378,155.25	2,471,438.44	65,000.00	2,206,198.00	2,271,198.00	-8.1%
3) Other State Revenue		8300-8599	2,070,211.32	4,081,878.87	6,152,090.19	3,272,555.00	4,091,418.47	7,363,973.47	19.7%
4) Other Local Revenue		8600-8799	7,109,964.47	776,745.52	7,886,709.99	6,851,768.16	481,350.00	7,333,118.16	-7.0%
5) TOTAL REVENUES			75,322,645.98	11,663,657.64	86,986,303.62	79,966,542.16	11,102,616.47	91,069,158.63	4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		38,425,719.02	15,886,885.77	54,312,604.79	39,551,624.43	15,454,354.30	55,005,978.73	1.3%
2) Instruction - Related Services	2000-2999		8,236,456.84	3,384,284.50	11,620,741.34	8,845,089.30	3,372,220.76	12,217,310.06	5.1%
3) Pupil Services	3000-3999		3,412,195.47	4,448,001.15	7,860,196.62	3,394,060.99	4,143,213.84	7,537,274.83	-4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,338,237.50	97,270.14	5,435,507.64	5,788,825.06	92,275.87	5,881,100.93	8.2%
8) Plant Services	8000-8999		3,993,430.82	2,717,282.15	6,710,712.97	4,035,878.43	3,468,248.16	7,504,126.59	11.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
10) TOTAL EXPENDITURES			59,409,379.65	26,533,723.71	85,943,103.36	61,618,818.21	26,530,312.93	88,149,131.14	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,913,266.33	(14,870,066.07)	1,043,200.26	18,347,723.95	(15,427,696.46)	2,920,027.49	179.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	326,621.73	0.00	326,621.73	374,719.17	0.00	374,719.17	14.7%
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	(14,076,759.66)	14,076,759.66	0.00	(15,577,696.46)	15,577,696.46	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,403,381.39)	14,076,759.66	(326,621.73)	(15,952,415.63)	15,577,696.46	(374,719.17)	14.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,509,884.94	(793,306.41)	716,578.53	2,395,308.32	150,000.00	2,545,308.32	255.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,512,309.88	1,513,335.85	11,025,645.73	11,022,194.82	720,029.44	11,742,224.26	6.5%
2) Ending Balance, June 30 (E + F1e)			11,022,194.82	720,029.44	11,742,224.26	13,417,503.14	870,029.44	14,287,532.58	21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
Stores		9712	139,781.72	0.00	139,781.72	139,781.72	0.00	139,781.72	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	720,029.44	720,029.44	0.00	870,029.44	870,029.44	20.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,477,890.84	0.00	1,477,890.84	1,477,890.84	0.00	1,477,890.84	0.0%
Technology Upgrade	0000	9780				1,477,890.84		1,477,890.84	
Technology Upgrade	0000	9780	1,477,890.84		1,477,890.84				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,378,522.26	0.00	9,378,522.26	11,773,830.58	0.00	11,773,830.58	25.5%

July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

Sunnyvale Elementary  
Santa Clara County

43 69690 0000000  
Form 01

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	315,119.44	315,119.44
6300	Lottery: Instructional Materials	389,935.17	389,935.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	14,974.83	14,974.83
9010	Other Restricted Local	0.00	150,000.00
Total, Restricted Balance		720,029.44	870,029.44

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	538,882.00	519,635.00	-3.6%
4) Other Local Revenue		8600-8799	500.00	600.00	20.0%
5) TOTAL, REVENUES			539,382.00	520,235.00	-3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	203,242.00	193,435.40	-4.8%
2) Classified Salaries		2000-2999	206,177.31	213,864.19	3.7%
3) Employee Benefits		3000-3999	208,107.66	214,312.19	3.0%
4) Books and Supplies		4000-4999	26,333.00	15,250.00	-42.1%
5) Services and Other Operating Expenditures		5000-5999	6,163.00	1,175.00	-80.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			650,022.97	638,036.78	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,640.97)	(117,801.78)	6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,640.97	117,801.78	6.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			110,640.97	117,801.78	6.5%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	500,000.00	510,000.00	2.0%
All Other State Revenue	All Other	8590	38,882.00	9,635.00	-75.2%
<b>TOTAL, OTHER STATE REVENUE</b>			538,882.00	519,635.00	-3.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	500.00	600.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	600.00	20.0%
<b>TOTAL, REVENUES</b>			539,382.00	520,235.00	-3.5%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	171,539.00	160,989.00	-6.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,703.00	32,446.40	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>203,242.00</b>	<b>193,435.40</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	181,215.87	188,609.15	4.1%
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	24,961.44	25,255.04	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>206,177.31</b>	<b>213,864.19</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	37,307.07	40,808.83	9.4%
PERS		3201-3202	29,155.05	29,726.65	2.0%
OASDI/Medicare/Alternative		3301-3302	18,327.17	19,137.15	4.4%
Health and Welfare Benefits		3401-3402	117,083.74	118,298.19	1.0%
Unemployment Insurance		3501-3502	198.91	202.68	1.9%
Workers' Compensation		3601-3602	6,035.72	6,138.69	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>208,107.66</b>	<b>214,312.19</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,333.00	15,250.00	-42.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,333.00</b>	<b>15,250.00</b>	<b>-42.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,704.00	225.00	-96.1%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	459.00	450.00	-2.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,163.00</b>	<b>1,175.00</b>	<b>-80.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>650,022.97</b>	<b>638,036.78</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	110,640.97	117,801.78	6.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,640.97	117,801.78	6.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			110,640.97	117,801.78	6.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	538,882.00	519,635.00	-3.6%
4) Other Local Revenue		8600-8799	500.00	600.00	20.0%
5) TOTAL, REVENUES			539,382.00	520,235.00	-3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		571,904.55	558,069.34	-2.4%
2) Instruction - Related Services	2000-2999		78,118.42	79,967.44	2.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			650,022.97	638,036.78	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(110,640.97)	(117,801.78)	6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,640.97	117,801.78	6.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			110,640.97	117,801.78	6.5%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,621,987.73	1,570,000.00	-3.2%
3) Other State Revenue		8300-8599	125,000.00	125,000.00	0.0%
4) Other Local Revenue		8600-8799	700,613.08	700,400.00	0.0%
5) TOTAL, REVENUES			2,447,600.81	2,395,400.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	982,922.88	970,649.63	-1.2%
3) Employee Benefits		3000-3999	427,681.54	480,142.76	12.3%
4) Books and Supplies		4000-4999	63,873.14	46,400.00	-27.4%
5) Services and Other Operating Expenditures		5000-5999	1,026,771.00	1,019,000.00	-0.8%
6) Capital Outlay		6000-6999	32,765.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	129,568.00	136,125.00	5.1%
9) TOTAL, EXPENDITURES			2,663,581.57	2,652,317.39	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(215,980.76)	(256,917.39)	19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,980.76	256,917.39	19.0%
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			215,980.76	256,917.39	19.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,904.06	124,904.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,904.06	124,904.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,904.06	124,904.06	0.0%
2) Ending Balance, June 30 (E + F1e)			124,904.06	124,904.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,904.06	124,904.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,570,000.00	1,570,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	51,987.73	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,621,987.73</b>	<b>1,570,000.00</b>	<b>-3.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	125,000.00	125,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>125,000.00</b>	<b>125,000.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	700,000.00	700,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	613.08	400.00	-34.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>700,613.08</b>	<b>700,400.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,447,600.81</b>	<b>2,395,400.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	872,137.16	858,828.91	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	110,785.72	111,820.72	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			982,922.88	970,649.63	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	141,464.54	164,515.16	16.3%
OASDI/Medicare/Alternative		3301-3302	73,841.21	76,380.05	3.4%
Health and Welfare Benefits		3401-3402	197,022.26	223,630.66	13.5%
Unemployment Insurance		3501-3502	502.84	498.45	-0.9%
Workers' Compensation		3601-3602	14,730.49	15,118.44	2.6%
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	120.20	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			427,681.54	480,142.76	12.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,643.90	10,700.00	-15.4%
Noncapitalized Equipment		4400	36,229.24	6,700.00	-81.5%
Food		4700	15,000.00	29,000.00	93.3%
TOTAL, BOOKS AND SUPPLIES			63,873.14	46,400.00	-27.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	771.00	500.00	-35.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	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	1,004,000.00	996,500.00	-0.7%
Communications		5900	2,000.00	2,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,026,771.00</b>	<b>1,019,000.00</b>	<b>-0.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	32,765.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>32,765.01</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	129,568.00	136,125.00	5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>129,568.00</b>	<b>136,125.00</b>	<b>5.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,663,581.57</b>	<b>2,652,317.39</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	215,980.76	256,917.39	19.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			215,980.76	256,917.39	19.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,980.76	256,917.39	19.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,621,987.73	1,570,000.00	-3.2%
3) Other State Revenue		8300-8599	125,000.00	125,000.00	0.0%
4) Other Local Revenue		8600-8799	700,613.08	700,400.00	0.0%
5) TOTAL, REVENUES			2,447,600.81	2,395,400.00	-2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,534,013.57	2,516,192.39	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		129,568.00	136,125.00	5.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,663,581.57	2,652,317.39	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(215,980.76)	(256,917.39)	19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,980.76	256,917.39	19.0%
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			215,980.76	256,917.39	19.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,904.06	124,904.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,904.06	124,904.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,904.06	124,904.06	0.0%
2) Ending Balance, June 30 (E + F1e)			124,904.06	124,904.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,904.06	124,904.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	88,384.40	88,384.40
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	36,519.66	36,519.66
Total, Restricted Balance		124,904.06	124,904.06



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	100.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	100.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,140.37	18,240.37	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,140.37	18,240.37	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,140.37	18,240.37	0.6%
2) Ending Balance, June 30 (E + F1e)			18,240.37	18,340.37	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,240.37	18,340.37	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			100.00	100.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	100.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,140.37	18,240.37	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,140.37	18,240.37	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,140.37	18,240.37	0.6%
2) Ending Balance, June 30 (E + F1e)			18,240.37	18,340.37	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,240.37	18,340.37	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,342.15	70,000.00	-0.5%
5) TOTAL, REVENUES			70,342.15	70,000.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			70,342.15	70,000.00	-0.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,342.15	70,000.00	-0.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,865,109.52	11,935,451.67	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,865,109.52	11,935,451.67	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,865,109.52	11,935,451.67	0.6%
2) Ending Balance, June 30 (E + F1e)			11,935,451.67	12,005,451.67	0.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	11,935,451.67	12,005,451.67	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,342.15	70,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,342.15	70,000.00	-0.5%
<b>TOTAL, REVENUES</b>			70,342.15	70,000.00	-0.5%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,342.15	70,000.00	-0.5%
5) TOTAL, REVENUES			70,342.15	70,000.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			70,342.15	70,000.00	-0.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,342.15	70,000.00	-0.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,865,109.52	11,935,451.67	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,865,109.52	11,935,451.67	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,865,109.52	11,935,451.67	0.6%
2) Ending Balance, June 30 (E + F1e)			11,935,451.67	12,005,451.67	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	11,935,451.67	12,005,451.67	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	214,992.07	60,000.00	-72.1%
5) TOTAL, REVENUES			214,992.07	60,000.00	-72.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	345,060.26	289,930.57	-16.0%
3) Employee Benefits		3000-3999	133,251.72	115,786.40	-13.1%
4) Books and Supplies		4000-4999	182,666.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	219,546.97	3,520.20	-98.4%
6) Capital Outlay		6000-6999	20,544,582.76	16,267,000.00	-20.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,425,108.70	16,676,237.17	-22.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,210,116.63)	(16,616,237.17)	-21.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	28,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	28,000,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,210,116.63)	11,383,762.83	-153.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,388,522.32	10,178,405.69	-67.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,388,522.32	10,178,405.69	-67.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,388,522.32	10,178,405.69	-67.6%
2) Ending Balance, June 30 (E + F1e)			10,178,405.69	21,562,168.52	111.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,178,405.69	21,562,168.52	111.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	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	179,076.57	60,000.00	-66.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,915.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,992.07	60,000.00	-72.1%
TOTAL, REVENUES			214,992.07	60,000.00	-72.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	238,037.22	245,689.74	3.2%
Clerical, Technical and Office Salaries		2400	107,023.04	44,240.83	-58.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,060.26	289,930.57	-16.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,591.31	51,317.72	-4.2%
OASDI/Medicare/Alternative		3301-3302	17,553.60	12,861.73	-26.7%
Health and Welfare Benefits		3401-3402	56,695.23	47,059.97	-17.0%
Unemployment Insurance		3501-3502	172.53	144.96	-16.0%
Workers' Compensation		3601-3602	5,239.05	4,402.02	-16.0%
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			133,251.72	115,786.40	-13.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,620.93	0.00	-100.0%
Noncapitalized Equipment		4400	66,046.06	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			182,666.99	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,297.78	3,520.20	-51.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,440.23	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,968.25	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	105,840.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>219,546.97</b>	<b>3,520.20</b>	<b>-98.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	800,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,280,657.51	15,467,000.00	-23.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	263,925.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,544,582.76</b>	<b>16,267,000.00</b>	<b>-20.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,425,108.70</b>	<b>16,676,237.17</b>	<b>-22.2%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	28,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	28,000,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	28,000,000.00	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	214,992.07	60,000.00	-72.1%
5) TOTAL, REVENUES			214,992.07	60,000.00	-72.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,425,108.70	16,676,237.17	-22.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,425,108.70	16,676,237.17	-22.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(21,210,116.63)	(16,616,237.17)	-21.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	28,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	28,000,000.00	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,210,116.63)	11,383,762.83	-153.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,388,522.32	10,178,405.69	-67.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,388,522.32	10,178,405.69	-67.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,388,522.32	10,178,405.69	-67.6%
2) Ending Balance, June 30 (E + F1e)			10,178,405.69	21,562,168.52	111.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,178,405.69	21,562,168.52	111.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139.21	139.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139.21	139.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139.21	139.21	0.0%
2) Ending Balance, June 30 (E + F1e)			139.21	139.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	139.21	139.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139.21	139.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139.21	139.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139.21	139.21	0.0%
2) Ending Balance, June 30 (E + F1e)			139.21	139.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	139.21	139.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,647,045.27	9,647,045.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,647,045.27	9,647,045.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,647,045.27	9,647,045.27	0.0%
2) Ending Balance, June 30 (E + F1e)			9,647,045.27	9,647,045.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,636,819.98	9,636,819.98	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	10,225.29	10,225.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,647,045.27	9,647,045.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,647,045.27	9,647,045.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,647,045.27	9,647,045.27	0.0%
2) Ending Balance, June 30 (E + F1e)			9,647,045.27	9,647,045.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,636,819.98	9,636,819.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,225.29	10,225.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	9,636,819.98	9,636,819.98
Total, Restricted Balance		9,636,819.98	9,636,819.98

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,320.21	6,313.21	6,320.21	6,368.21	6,368.21	6,368.21
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,320.21	6,313.21	6,320.21	6,368.21	6,368.21	6,368.21
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	6.32	6.32	6.32	6.32	6.32	6.32
c. Special Education-NPS/LCI	0.29	0.29	0.29	0.29	0.29	0.29
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.61	6.61	6.61	6.61	6.61	6.61
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,326.82	6,319.82	6,326.82	6,374.82	6,374.82	6,374.82
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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: Sunnyvale School District

Date: May 28, 2018

Place: Sunnyvale School District

Date: May 31, 2018

Time: 07:00 PM

Adoption Date: June 21, 2018

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

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

Contact person for additional information on the budget reports:

Name: Lori van Gogh

Telephone: 408-522-8200 x1007

Title: CFO/Director of Fiscal Services

E-mail: lori.vangogh@sesd.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?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 21, 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:

JPA Name: SCC Schools' Insurance Group

JPA Address: 645 Wool Creek Drive, San Jose, CA 95112 (408) 283-6234

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

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

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

For additional information on this certification, please contact:

Name: Lori van Gogh

Title: CFO/Director of Fiscal Services

Telephone: (408) 522-8200 x1007

E-mail: lori.vangogh@sesd.org



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	37,984,067.14	301	0.00	303	37,984,067.14	305	908,666.92		307	37,075,400.22	309
2000 - Classified Salaries	13,912,478.04	311	0.00	313	13,912,478.04	315	619,547.24		317	13,292,930.80	319
3000 - Employee Benefits	20,590,018.71	321	286,000.00	323	20,304,018.71	325	542,863.25		327	19,761,155.46	329
4000 - Books, Supplies Equip Replace. (6500)	3,252,195.11	331	0.00	333	3,252,195.11	335	653,634.41		337	2,598,560.70	339
5000 - Services ... & 7300 - Indirect Costs	9,514,823.66	341	0.00	343	9,514,823.66	345	1,636,172.08		347	7,878,651.58	349
TOTAL					84,967,582.66	365			TOTAL	80,606,698.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	30,693,606.51	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,278,221.73	380
3. STRS	3101 & 3102	6,647,751.75	382
4. PERS	3201 & 3202	738,741.57	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	791,457.73	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,164,906.86	385
7. Unemployment Insurance	3501 & 3502	18,480.71	390
8. Workers' Compensation Insurance	3601 & 3602	533,146.33	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	106.68	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		48,866,419.87	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		430,158.69	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		48,436,261.18	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.09%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.09%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	80,606,698.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	38,985,459.04	301	0.00	303	38,985,459.04	305	894,548.10		307	38,090,910.94	309
2000 - Classified Salaries	14,605,334.79	311	0.00	313	14,605,334.79	315	687,648.18		317	13,917,686.61	319
3000 - Employee Benefits	22,177,980.99	321	286,000.00	323	21,891,980.99	325	615,764.91		327	21,276,216.08	329
4000 - Books, Supplies Equip Replace. (6500)	2,198,770.96	331	0.00	333	2,198,770.96	335	343,150.00		337	1,855,620.96	339
5000 - Services... & 7300 - Indirect Costs	10,139,045.36	341	0.00	343	10,139,045.36	345	1,336,238.80		347	8,802,806.56	349
TOTAL					87,820,591.14	365	TOTAL			83,943,241.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	31,426,827.93	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,821,537.02	380
3. STRS	3101 & 3102	7,300,823.10	382
4. PERS	3201 & 3202	925,699.97	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	837,640.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,308,845.98	385
7. Unemployment Insurance	3501 & 3502	17,992.77	390
8. Workers' Compensation Insurance	3601 & 3602	552,074.79	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		51,191,442.25	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		498,457.36	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		50,692,984.89	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.39%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	83,943,241.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	86,269,725.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,529,183.40
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	686,180.70
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	326,621.73
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,012,802.43
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	215,980.76
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				82,943,720.02

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		6,319.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,124.38
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	79,098,049.27	12,648.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	79,098,049.27	12,648.73
B. Required effort (Line A.2 times 90%)	71,188,244.34	11,383.86
C. Current year expenditures (Line I.E and Line II.B)	82,943,720.02	13,124.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,582,213.15
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 69,618,350.74

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.71%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,099,919.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,385,629.54
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	223,510.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,709,059.21
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,709,059.21

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,410,967.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,303,794.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,935,332.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,029,238.58
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	45,502.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,786.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,801,022.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	650,022.97
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,501,248.56
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	80,681,914.52

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.84%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18)

5.84%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,709,059.21</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>110,592.24</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.32%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.32%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 6.32%  
Highest rate used in any program: 5.75%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	543,474.86	31,270.14	5.75%
01	4203	269,462.25	2,694.00	1.00%
01	6520	5,684.00	316.00	5.56%
13	5310	2,279,450.82	119,671.00	5.25%
13	5320	188,524.60	9,897.00	5.25%

July 1 Budget  
2017-18 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		717,535.17	717,535.17
2. State Lottery Revenue	8560	919,800.00		302,400.00	1,222,200.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		919,800.00	0.00	1,019,935.17	1,939,735.17
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	705,106.92			705,106.92
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	214,693.08			214,693.08
4. Books and Supplies	4000-4999	0.00		601,000.00	601,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			29,000.00	29,000.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		919,800.00	0.00	630,000.00	1,549,800.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	389,935.17	389,935.17
<b>D. COMMENTS:</b>					
Software licenses that accompany the science curriculum for all of our Elementary Schools.					

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

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



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	69,777,219.00	4.32%	72,792,173.00	3.54%	75,366,734.00
2. Federal Revenues	8100-8299	65,000.00	0.00%	65,000.00	0.00%	65,000.00
3. Other State Revenues	8300-8599	3,272,555.00	-66.22%	1,105,355.00	0.00%	1,105,355.00
4. Other Local Revenues	8600-8799	6,851,768.16	2.32%	7,010,665.16	2.33%	7,174,326.16
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,577,696.46)	-2.67%	(15,162,106.73)	2.07%	(15,476,586.80)
6. Total (Sum lines A1 thru A5c)		64,388,845.70	2.21%	65,811,086.43	3.68%	68,234,828.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,998,111.46		32,510,092.03
b. Step & Column Adjustment				511,980.57		533,151.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,998,111.46	1.60%	32,510,092.03	1.64%	33,043,243.53
2. Classified Salaries						
a. Base Salaries				8,082,978.33		8,192,088.37
b. Step & Column Adjustment				109,110.04		77,400.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,082,978.33	1.35%	8,192,088.37	0.94%	8,269,488.85
3. Employee Benefits	3000-3999	14,271,249.46	7.33%	15,317,556.59	5.41%	16,146,200.48
4. Books and Supplies	4000-4999	1,378,806.83	-0.23%	1,375,630.67	0.78%	1,386,371.85
5. Services and Other Operating Expenditures	5000-5999	6,010,543.00	3.26%	6,206,721.06	0.15%	6,215,868.51
6. Capital Outlay	6000-6999	39,200.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,340.00	0.00%	3,340.00	0.00%	3,340.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(165,410.87)	0.03%	(165,460.87)	0.03%	(165,511.87)
9. Other Financing Uses						
a. Transfers Out	7600-7629	374,719.17	20.64%	452,072.27	12.67%	509,327.40
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		61,993,537.38	3.06%	63,892,040.12	2.37%	65,408,328.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		2,395,308.32		1,919,046.31		2,826,499.61
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,022,194.82		13,417,503.14		15,336,549.45
2. Ending Fund Balance (Sum lines C and D1)		13,417,503.14		15,336,549.45		18,163,049.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	165,781.72		165,781.72		165,781.72
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,477,890.84		1,477,890.84		1,477,890.84
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	11,773,830.58		13,692,876.89		16,519,376.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,417,503.14		15,336,549.45		18,163,049.06

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	11,773,830.58		13,692,876.89		16,519,376.50
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	12,005,451.67		12,075,451.67		12,145,451.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		23,779,282.25		25,768,328.56		28,664,828.17
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,323,650.00	2.41%	4,427,850.00	2.80%	4,551,830.00
2. Federal Revenues	8100-8299	2,206,198.00	1.75%	2,244,842.00	1.88%	2,287,039.00
3. Other State Revenues	8300-8599	4,091,418.47	0.19%	4,099,185.47	0.20%	4,107,338.47
4. Other Local Revenues	8600-8799	481,350.00	0.00%	481,350.00	0.00%	481,350.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,577,696.46	-2.67%	15,162,106.73	2.07%	15,476,586.80
6. Total (Sum lines A1 thru A5c)		26,680,312.93	-0.99%	26,415,334.20	1.85%	26,904,144.27
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,987,347.58		7,086,859.94
b. Step & Column Adjustment				99,512.36		98,167.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,987,347.58	1.42%	7,086,859.94	1.39%	7,185,027.05
2. Classified Salaries						
a. Base Salaries				6,522,356.46		6,611,383.36
b. Step & Column Adjustment				89,026.90		55,575.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,522,356.46	1.36%	6,611,383.36	0.84%	6,666,958.89
3. Employee Benefits	3000-3999	7,906,731.53	4.58%	8,268,554.03	3.97%	8,596,738.46
4. Books and Supplies	4000-4999	819,964.13	-3.53%	790,995.59	-0.24%	789,132.90
5. Services and Other Operating Expenditures	5000-5999	4,264,627.36	-37.44%	2,668,073.04	-0.10%	2,665,521.56
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	29,285.87	0.17%	29,335.87	0.17%	29,386.87
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,530,312.93	-4.05%	25,455,201.83	1.88%	25,932,765.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		150,000.00		960,132.37		971,378.54
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		720,029.44		870,029.44		1,830,161.81
2. Ending Fund Balance (Sum lines C and D1)		870,029.44		1,830,161.81		2,801,540.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	870,029.44		1,830,161.81		2,801,540.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		870,029.44		1,830,161.81		2,801,540.35

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	74,100,869.00	4.21%	77,220,023.00	3.49%	79,918,564.00
2. Federal Revenues	8100-8299	2,271,198.00	1.70%	2,309,842.00	1.83%	2,352,039.00
3. Other State Revenues	8300-8599	7,363,973.47	-29.32%	5,204,540.47	0.16%	5,212,693.47
4. Other Local Revenues	8600-8799	7,333,118.16	2.17%	7,492,015.16	2.18%	7,655,676.16
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		91,069,158.63	1.27%	92,226,420.63	3.16%	95,138,972.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,985,459.04		39,596,951.97
b. Step & Column Adjustment				611,492.93		631,318.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,985,459.04	1.57%	39,596,951.97	1.59%	40,228,270.58
2. Classified Salaries						
a. Base Salaries				14,605,334.79		14,803,471.73
b. Step & Column Adjustment				198,136.94		132,976.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,605,334.79	1.36%	14,803,471.73	0.90%	14,936,447.74
3. Employee Benefits	3000-3999	22,177,980.99	6.35%	23,586,110.62	4.90%	24,742,938.94
4. Books and Supplies	4000-4999	2,198,770.96	-1.46%	2,166,626.26	0.41%	2,175,504.75
5. Services and Other Operating Expenditures	5000-5999	10,275,170.36	-13.63%	8,874,794.10	0.07%	8,881,390.07
6. Capital Outlay	6000-6999	39,200.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,340.00	0.00%	3,340.00	0.00%	3,340.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(136,125.00)	0.00%	(136,125.00)	0.00%	(136,125.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	374,719.17	20.64%	452,072.27	12.67%	509,327.40
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,523,850.31	0.93%	89,347,241.95	2.23%	91,341,094.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,545,308.32		2,879,178.68		3,797,878.15
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		11,742,224.26		14,287,532.58		17,166,711.26
2. Ending Fund Balance (Sum lines C and D1)		14,287,532.58		17,166,711.26		20,964,589.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	165,781.72		165,781.72		165,781.72
b. Restricted	9740	870,029.44		1,830,161.81		2,801,540.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,477,890.84		1,477,890.84		1,477,890.84
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	11,773,830.58		13,692,876.89		16,519,376.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,287,532.58		17,166,711.26		20,964,589.41

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	11,773,830.58		13,692,876.89		16,519,376.50
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,005,451.67		12,075,451.67		12,145,451.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,779,282.25		25,768,328.56		28,664,828.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.86%		28.84%		31.38%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,368.21		6,368.21		6,368.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		88,523,850.31		89,347,241.95		91,341,094.48
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		88,523,850.31		89,347,241.95		91,341,094.48
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,655,715.51		2,680,417.26		2,740,232.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,655,715.51		2,680,417.26		2,740,232.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(129,568.00)				
Other Sources/Uses Detail					0.00	326,621.73		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					110,640.97	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	129,568.00	0.00				
Other Sources/Uses Detail					215,980.76	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	129,568.00	(129,568.00)	326,621.73	326,621.73	0.00	0.00



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(136,125.00)				
Other Sources/Uses Detail					0.00	374,719.17		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					117,801.78	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	136,125.00	0.00				
Other Sources/Uses Detail					256,917.39	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	136,125.00	(136,125.00)	374,719.17	374,719.17		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	6,636	6,421		
Charter School				
<b>Total ADA</b>	<b>6,636</b>	<b>6,421</b>	<b>3.2%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	6,480	6,312		
Charter School				
<b>Total ADA</b>	<b>6,480</b>	<b>6,312</b>	<b>2.6%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	6,332	6,320		
Charter School		0		
<b>Total ADA</b>	<b>6,332</b>	<b>6,320</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	6,368			
Charter School	0			
<b>Total ADA</b>	<b>6,368</b>			

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

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

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

Explanation:  
(required if NOT met)

The district experienced a slowing in enrolment growth in the 2015-16 and 2016-17 school years.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The district experienced a slowing in enrollment growth in the 2015-16 and 2016-17 school years.

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	6,727	6,640		
Charter School				
<b>Total Enrollment</b>	<b>6,727</b>	<b>6,640</b>	<b>1.3%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	6,755	6,536		
Charter School				
<b>Total Enrollment</b>	<b>6,755</b>	<b>6,536</b>	<b>3.2%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	6,580	6,577		
Charter School				
<b>Total Enrollment</b>	<b>6,580</b>	<b>6,577</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	6,633			
Charter School				
<b>Total Enrollment</b>	<b>6,633</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

The district experienced a slowing in enrollment growth for the 2015-16 and 2016-17 school years.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The district experienced a slowing in enrollment growth in the 2015-16 and 2016-17 school years.

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	6,421	6,640	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>6,421</b>	<b>6,640</b>	<b>96.7%</b>
Second Prior Year (2016-17)			
District Regular	6,312	6,536	
Charter School			
<b>Total ADA/Enrollment</b>	<b>6,312</b>	<b>6,536</b>	<b>96.6%</b>
First Prior Year (2017-18)			
District Regular	6,320	6,577	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>6,320</b>	<b>6,577</b>	<b>96.1%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	6,368	6,633		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>6,368</b>	<b>6,633</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	6,368	6,633		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6,368</b>	<b>6,633</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	6,368	6,633		
Charter School				
<b>Total ADA/Enrollment</b>	<b>6,368</b>	<b>6,633</b>	<b>96.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

Yes

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
LCFF Target (Reference Only)		55,420,773.00	56,939,014.00	58,431,025.00	
		Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	6,326.82	6,374.82	6,374.82	6,374.82
b.	Prior Year ADA (Funded)		6,326.82	6,374.82	6,374.82
c.	Difference (Step 1a minus Step 1b)		48.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.76%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		52,033,132.00	52,547,642.00	55,420,773.00
b1.	COLA percentage (if district is at target)				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		1,263,222.00	2,894,204.00	0.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,263,222.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.43%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			3.19%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	64,063,645.00	66,091,677.00	69,156,631.00	71,731,192.00
Percent Change from Previous Year		3.17%	4.64%	3.72%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.17% to 4.17%	3.64% to 5.64%	2.72% to 4.72%

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	68,249,187.00	70,277,219.00	73,242,173.00	75,916,734.00
District's Projected Change in LCFF Revenue:		2.97%	4.22%	3.65%
Basic Aid Standard:		2.17% to 4.17%	3.64% to 5.64%	2.72% to 4.72%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	45,287,559.11	52,852,809.16	85.7%
Second Prior Year (2016-17)	48,582,516.52	56,706,738.95	85.7%
First Prior Year (2017-18)	51,617,119.04	59,409,379.65	86.9%
	Historical Average Ratio:		86.1%

  

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	54,352,339.25	61,618,818.21	88.2%	Met
1st Subsequent Year (2019-20)	56,019,736.99	63,439,967.85	88.3%	Met
2nd Subsequent Year (2020-21)	57,458,932.86	64,899,001.35	88.5%	Met

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

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

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

Explanation:  
(required if NOT met)



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.19%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.81% to 13.19%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.81% to 8.19%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	2,471,438.44		
Budget Year (2018-19)	2,271,198.00	-8.10%	Yes
1st Subsequent Year (2019-20)	2,309,842.00	1.70%	No
2nd Subsequent Year (2020-21)	2,352,039.00	1.83%	No

Explanation:  
(required if Yes)

The 2017-18 budget includes prior year carryover which is not part of the Adoption Budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	6,152,090.19		
Budget Year (2018-19)	7,363,973.47	19.70%	Yes
1st Subsequent Year (2019-20)	5,204,540.47	-29.32%	Yes
2nd Subsequent Year (2020-21)	5,212,693.47	0.16%	No

Explanation:  
(required if Yes)

One-time funding in-lieu of outstanding mandated claims of \$344/ADA is budgeted in the 2018-19 Adoption Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	7,886,709.99		
Budget Year (2018-19)	7,333,118.16	-7.02%	Yes
1st Subsequent Year (2019-20)	7,492,015.16	2.17%	No
2nd Subsequent Year (2020-21)	7,655,676.16	2.18%	No

Explanation:  
(required if Yes)

The 2017-18 budget includes prior year carryover which is not part of the Adoption Budget.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	3,252,195.11		
Budget Year (2018-19)	2,198,770.96	-32.39%	Yes
1st Subsequent Year (2019-20)	2,166,626.26	-1.46%	No
2nd Subsequent Year (2020-21)	2,175,504.75	0.41%	No

Explanation:  
(required if Yes)

Object 4310 is used primarily for balancing purposes. Carryover is not budgeted in the out-years resulting in a lower budget in object 4310.

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

First Prior Year (2017-18)	9,644,391.66		
Budget Year (2018-19)	10,275,170.36	6.54%	No
1st Subsequent Year (2019-20)	8,874,794.10	-13.63%	Yes
2nd Subsequent Year (2020-21)	8,881,390.07	0.07%	No

**Explanation:**  
(required if Yes)

One-time expenditures for Routine Maintenance are planned and budgeted for in 2018-19.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	16,510,238.62		
Budget Year (2018-19)	16,968,289.63	2.77%	Met
1st Subsequent Year (2019-20)	15,006,397.63	-11.56%	Not Met
2nd Subsequent Year (2020-21)	15,220,408.63	1.43%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	12,896,586.77		
Budget Year (2018-19)	12,473,941.32	-3.28%	Met
1st Subsequent Year (2019-20)	11,041,420.36	-11.48%	Not Met
2nd Subsequent Year (2020-21)	11,056,894.82	0.14%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

The 2017-18 budget includes prior year carryover which is not part of the Adoption Budget.

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

One-time funding in-lieu of outstanding mandated claims of \$344/ADA is budgeted in the 2018-19 Adoption Budget.

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

The 2017-18 budget includes prior year carryover which is not part of the Adoption Budget.

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

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

Object 4310 is used primarily for balancing purposes. Carryover is not budgeted in the out-years resulting in a lower budget in object 4310.

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

One-time expenditures for Routine Maintenance are planned and budgeted for in 2018-19.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<div>No</div>	
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	<div>0.00</div>	
2.	Proposition 51 Required Minimum Contribution		
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	88,523,850.31	
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	
	c. Net Budgeted Expenditures and Other Financing Uses	88,523,850.31	
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account
		2,655,715.51	3,468,248.16
			Status
			Met
3.	All Other School Facility Programs Required Minimum Contribution		
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	88,523,850.31	
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	
	c. Net Budgeted Expenditures and Other Financing Uses	88,523,850.31	
		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year
		2,655,715.51	1,669,887.92
			Lesser of: 3% or 2014-15 amount
			1,669,887.92

d. Required Minimum Contribution

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

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

1,770,477.01	1,770,477.01
--------------	--------------

Budgeted Contribution \*  
to the Ongoing and Major  
Maintenance Account

Status

3,468,248.16	N/A
--------------	-----

e. OMMA/RMA Contribution

\* Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

2,655,715.51
--------------

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,784,000.38	11,865,109.52	11,935,451.67
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,437,985.77	7,011,869.55	9,378,522.26
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	17,221,986.15	18,876,979.07	21,313,973.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	77,549,031.62	81,951,022.76	86,269,725.09
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	77,549,031.62	81,951,022.76	86,269,725.09
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	22.2%	23.0%	24.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.4%	7.7%	8.2%

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	3,170,646.00	56,002,212.63	N/A	Met
Second Prior Year (2016-17)	398,039.29	57,056,047.73	N/A	Met
First Prior Year (2017-18)	1,509,884.94	59,736,001.38	N/A	Met
Budget Year (2018-19) (Information only)	2,395,308.32	61,993,537.38		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	5,391,012.56	5,940,880.79	N/A	Met
Second Prior Year (2016-17)	6,509,932.65	9,114,270.59	N/A	Met
First Prior Year (2017-18)	9,590,102.67	9,512,309.88	0.8%	Met
Budget Year (2018-19) (Information only)	11,022,194.82			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,368	6,368	6,368
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	88,523,850.31	89,347,241.95	91,341,094.48
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	88,523,850.31	89,347,241.95	91,341,094.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,655,715.51	2,680,417.26	2,740,232.83
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,655,715.51	2,680,417.26	2,740,232.83

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	11,773,830.58	13,692,876.89	16,519,376.50
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	12,005,451.67	12,075,451.67	12,145,451.67
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	23,779,282.25	25,768,328.56	28,664,828.17
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.86%	28.84%	31.38%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,655,715.51</b>	<b>2,680,417.26</b>	<b>2,740,232.83</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)



## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(14,076,759.66)			
Budget Year (2018-19)	(15,577,696.46)	1,500,936.80	10.7%	Not Met
1st Subsequent Year (2019-20)	(15,162,106.73)	(415,589.73)	-2.7%	Met
2nd Subsequent Year (2020-21)	(15,476,586.80)	314,480.07	2.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	326,621.73			
Budget Year (2018-19)	374,719.17	48,097.44	14.7%	Not Met
1st Subsequent Year (2019-20)	452,072.27	77,353.10	20.6%	Not Met
2nd Subsequent Year (2020-21)	509,327.40	57,255.13	12.7%	Not Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

One-time expenditures for Routine Maintenance are planned and budgeted for in 2018-19. Therefore the contribution to the Routine Maintenance Fund is higher than the required 3%.

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

Explanation:  
(required if NOT met)

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

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

The contribution from the Unrestircied General Fund to the Child Development Fund (12) and the Student Nutrition Fund (13) continue to increase and are expected to increase in the out-years.

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

**Project Information:**  
(required if YES)

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

Data must be entered.

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

9,846,106.00
0.00
9,846,106.00
Actuarial
Jul 01, 2017

5. OPEB Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
286,000.00	286,000.00	286,000.00

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

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

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

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	365.3	366.3	366.3	366.3

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

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

No

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

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

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

We are currently at the bargaining table for contract negotiations for the 2018-19 school year.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

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

442,097

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,895,943	5,028,163	5,164,994
100% employee, 70% dependent	100% employee, 70% dependent	100% employee, 70% dependent
4.0%	3.0%	3.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
484,561	509,539	529,302
1.5%	1.5%	1.5%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	284.5	286.5	286.5	286.5

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

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

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

No

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

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

We are currently at the bargaining table for contract negotiations for the 2018-19 school year.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

206,582

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,657,292	2,716,486	2,775,758
100% employee, 70% dependent	100% employee, 70% dependent	100% employee, 70% dependent
2.0%	2.0%	2.0%

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
211,093	214,259	217,474
1.5%	1.5%	1.5%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	56.0	55.0	55.0	55.0

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

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

No

If Yes, complete question 2.

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

We are currently at the bargaining table for contract negotiations for the 2018-19 school year.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

97,651

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
833,389	855,193	877,672
100% employee, 70% dependent	100% employee, 70% dependent	100% employee, 70% dependent
2.0%	2.0%	2.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
73,150	73,881	74,621
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
119,735	119,735	119,735
0.0%	0.0%	0.0%

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

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

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

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

Yes

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

Jun 21, 2018

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review

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July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

Sunnyvale Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED



CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

Sunnyvale Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## **EXPORT CHECKS**

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

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

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

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

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

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

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

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

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

Checks Completed.

