



Murrieta Valley Unified School District

Inspiring every student to think, to learn, to achieve, to care.



2018-2019
Adopted Budget
June 21, 2018



MURRIETA CANYON
ACADEMY



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	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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	
40	Special Reserve Fund for Capital Outlay Projects	G	G
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		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
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



SCHOOL DISTRICT CERTIFICATIONS

2018 - 2019
Adopted Budget

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: 41870 McAlby Court, Murrieta, CA
Date: June 11, 2018

Place: 41870 McAlby Court, Murrieta, CA
Date: June 14, 2018
Time: 10:00 AM

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: Stacy Matusek

Telephone: 951-696-1600

Title: Executive Director, Fiscal Services

E-mail: smatusek@murrieta.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 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:

Protected Insurance Program for Schools and Community Colleges Joint Power Authority (JPA)
Riverside Schools' Insurance Authority Joint Power Authority (JPA)

() 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: Christina Hill

Title: Director, Risk Management

Telephone: 951-696-1600

E-mail: chill@murrieta.k12.ca.us



GENERAL FUND

2018 - 2019
Adopted Budget

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Overview

The 2018-2019 Adopted Budget was prepared utilizing the following sources:

- ✚ Governor's May 2018 Revise
- ✚ Department of Finance Local Control Funding Formula (LCFF) Gap Percentages
- ✚ School Services of California May 2018 Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF Calculators
- ✚ District Local Control Accountability Plan (LCAP)

Throughout the 2018-2019 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- ✚ Final State Adopted Budget
 - June 2018
 - At print time of this document, the State budget was not yet signed by the Governor
- ✚ Student Enrollment
 - August 2018 – First Day of School
 - October 2018 – CBEDS
 - December 2018 – CalPads Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
 - P1 December 2018
 - P2 March 2019
- ✚ Negotiations are not yet settled with bargaining units

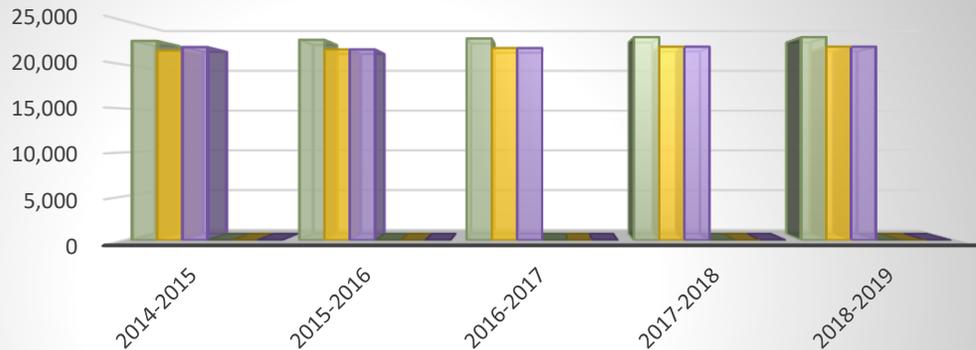
Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

Fiscal Year 2018-2019 is the sixth year of the eight year planned Local Control Funding Formula (LCFF) phase in. However, the Governor’s January Budget and May Revise proposed full funding for LCFF beginning in 2018-2019. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

- + Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- + Base Grant Add-On’s-TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- + Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
 - o English Learners, Free and Reduced Price Meal Program, Foster Youth and Homeless
 - o District Unduplicated Pupil Count three year rolling average 35.76%
- + 3% Cost of Living Adjustment - 2.71% statutory COLA plus an additional .29% COLA above LCFF targets
- + Department of Finance Gap Funding Rate 100%
- + Districts are funded on the greater of prior year ADA or current year ADA
 - o LCFF Projected Funded ADA 22,038.83
 - o Includes 2.49 ADA County Programs

Historical Enrollment and P2 Average Daily Attendance



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
CBEDS Enrollment-District Only	22,698	22,825	22,978	23,120	23,120
P2 ADA-District Only	21,598	21,730	21,883	22,036	22,036
LCFF Funded ADA-District Only	21,993	21,730	21,883	22,036	22,036
ADA/Enrollment %	96.89%	95.20%	95.23%	95.31%	95.31%
Enrollment Change %	-1.41%	0.56%	0.67%	0.61%	0.00%
ADA Change %	-1.78%	0.61%	0.70%	0.69%	0.00%

Murrieta Valley Unified School District
2018-2019 Adopted Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula -
continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,409	\$7,520	\$7,744	\$8,973	
Grade Span Adjustment	\$771			\$233	
Supplemental Funding Add-On 35.76%	\$585	\$538	\$554	\$658	
Funded ADA	5,667	4,792	3,545	8,035	22,038.83
LCFF Grade Level Funding	\$49,667,676	\$38,618,683	\$29,414,803	\$79,257,600	\$196,958,762
Transportation Funding					\$88,659
<i>2018-2019 LCFF TARGET FUNDING</i>					<i>\$197,047,421</i>

LCFF funding totaling \$197,047,421 is comprised of the following sources:

- ✚ State Aid \$117,704,922
- ✚ Property Taxes \$50,350,802
- ✚ Education Protection Act \$28,991,697

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Revenues

2018-2019 Adopted Budget Federal Revenues are projected at prior year funding levels:

Resource	Description	Allocation
0000	Other Federal	\$ 15,000
3010	ESEA: Title I	\$ 2,250,262
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 4,608,357
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 2,831
3315	Special Ed: IDEA Preschool Grants	\$ 91,320
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 946
3550	Carl D. Perkins Career and Technical Education	\$ 113,671
4035	ESEA: Title II Improving Teacher Quality	\$ 422,528
4203	ESEA: Title III Limited English Proficient	\$ 146,291
5810	Other Federal	\$ 40,000
TOTAL FEDERAL REVENUES		\$ 7,841,206

2018-2019 Adopted Budget State Revenues include the following programs:

- ✚ Mandate Block Grant funds are equal to \$31.16 per K-8 2017-2018 P2 ADA and \$59.83 per 9-12 2017-2018 P2 ADA
- ✚ One-time funds for Outstanding Mandate Claims equal to \$344 per 2017-2018 P2 ADA
- ✚ Lottery funds are projected at \$146 per 2017-2018 annual ADA and Lottery Prop 20 funds are projected at \$48 per 2017-2018 annual ADA
- ✚ STRS On Behalf Pension Contribution Rate 9.102365%

Resource	Description	Allocation
0000	Mandate Block Grant	\$ 916,948
0000	One-Time Funds for Outstanding Mandate Claims	\$ 7,580,384
1100	Lottery	\$ 3,350,179
6300	Lottery Prop 20	\$ 1,101,442
6387	Career Technical Education Incentive Grant	\$ 459,407
6512	Special Ed Mental Health	\$ 1,370,561
6520	Special Ed Workability	\$ 58,061
7690	STRS on Behalf Pension Contribution	\$ 9,758,831
TOTAL STATE REVENUES		\$24,595,813

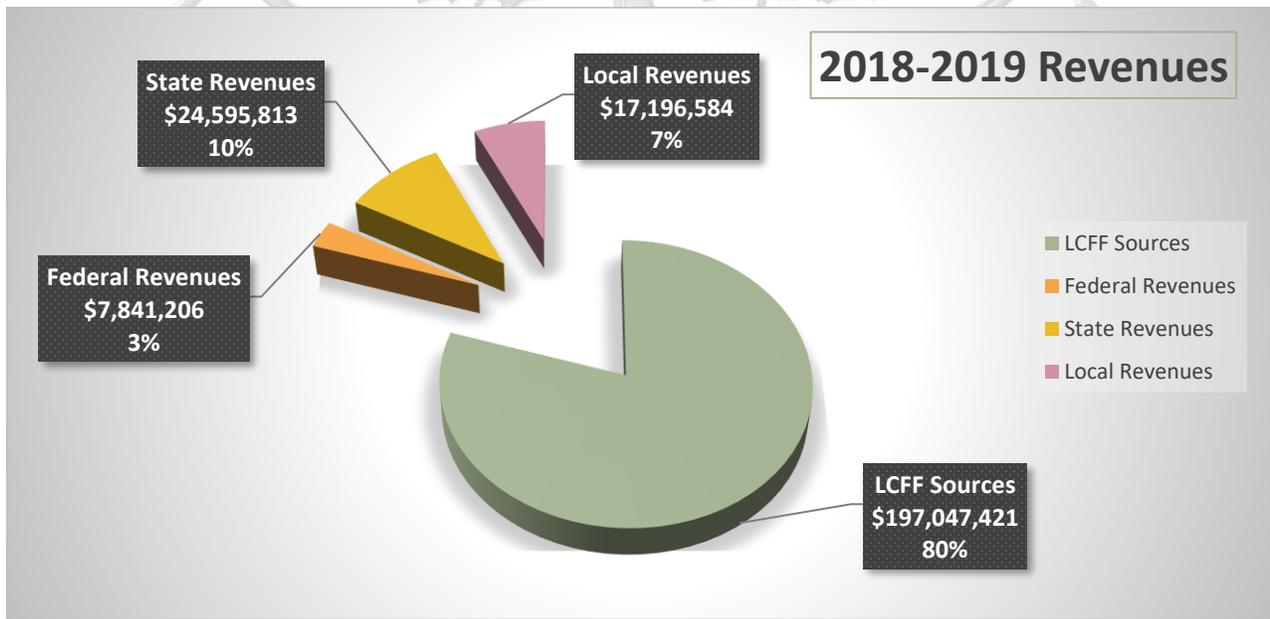
Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Revenues - continued

2018-2018 Adopted Budget Local Revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, nonresident student fees and other revenues. Local revenues for AB602 special education are funded on district-wide ADA.

Resource	Description	Allocation
0000	Leases & Rentals	\$ 383,648
0000	Interest	\$ 300,000
0000	Other Income	\$ 350,000
0200	Safety Credits Reimbursements	\$ 1,140,617
0600	Donation Revenue	\$ 425,000
0605	Safety Awards	\$ 19,000
0620	Non Resident Student Fees	\$ 252,000
0704	Transportation Services	\$ 290,000
0991	Bill to Outside Agencies	\$ 1,375,000
6500	Selpa Transfer from COE	\$ 11,756,102
6531	Low Incidence	\$ 43,874
9986	Redevelopment Revenues	\$ 861,343
	TOTAL LOCAL REVENUES	\$ 17,196,584

2018-2018 Adopted Budget Revenues are projected at \$246,681,024.



Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Revenues - continued



Expenditures

Salaries and Benefits

- ✚ The 2018-2019 Adopted Budget includes the following FTEs:
 - Certificated Teachers 1,062.9
 - Classified 790.6
 - Management/Support 153.4

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Expenditures - continued

- ✚ Certificated Staffing Ratios to develop initial 2018-2019 general education staffing requirements:
 - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
 - 4-5 Grades—32:1
 - 6-8 Grades—31:1
 - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- ✚ Classified staffing ratios—these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
 - Basic Hours—27:1 Elementary, 25:1 Middle Schools, 22:1 High Schools
 - Supplemental—32:1 Elementary, 47:1 Middle Schools, 37:1 High Schools
- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 14.43% to 16.28%
 - Projected increase equal to \$2.06M
 - PERS Rate increase of 2.531% from 15.531% to 18.062%
 - Projected increase equal to \$0.95M
 - Certificated total statutory benefit rate equal to 20.38%
 - Classified total statutory benefit rate equal to 28.362%
 - Health and welfare cap at \$9,275 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2018-2019 Adopted Budget revenue and expenditure budgets in the restricted General Fund are equal to a projected liability of \$9,758,831. The STRS pension liability is budgeted at the 2017-2018 rate equal to 9.102365%.
- ✚ Step and Column
 - All certificated employees \$2,225,406 plus statutory benefits of \$453,538 for a total of \$2,678,944.
 - All classified employees \$365,348 plus statutory benefits of \$103,620 for a total of \$468,968.
- ✚ Retiree Benefits are projected at \$443,505.

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Expenditures - continued

- ✚ Annual payments for Early Retirement Incentive Programs: the fourth annual payment in the amount of \$1,590,131 for the 2014-2015 program.
- ✚ The budget also includes approximately \$5.3M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction.
- ✚ Salary and benefit projections of \$209,701,905 are equal to 87.82% of total expenditures.

Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below and using projected October 2018 CBEDS student enrollment numbers. Per pupil allocation rates have maintained a 5% reduction applied in the prior year.

Description	Per Student Allocation	Academic Stipend Allocation	Per Student Stipend Allocation	Other
Elementary	\$52.25	\$15,000	\$4.00	\$600 combo class
Middle Schools	\$52.25	\$35,000	\$4.00	n/a
High Schools	\$57.00	\$73,842	n/a	n/a
Continuation	\$52.25	\$15,000	n/a	n/a
Independent Study	\$52.25	n/a	n/a	n/a

2018-2019 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta Elementary	\$ 64,500	Tovashal Elementary	\$ 58,819
Antelope Hills Elementary	\$ 61,575	Shivela Middle	\$115,381
Avaxat Elementary	\$ 54,825	Thompson Middle	\$130,906
Buchanan Elementary	\$ 66,356	Warm Springs Middle	\$ 87,481
Cole Canyon Elementary	\$ 74,963	McElhinney Middle	\$115,888
E. Hale Curran Elementary	\$ 47,288	Murrieta Valley High	\$204,999
Lisa J. Mails Elementary	\$ 68,719	Murrieta Mesa High	\$210,243
Monte Vista Elementary	\$ 65,400	Vista Murrieta High	\$272,088
Murrieta Elementary	\$ 64,669	Murrieta Canyon Academy	\$ 28,063
Rail Ranch Elementary	\$ 51,000		
		Total	\$1,843,163

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Expenditures - continued

Department budget allocations listed below have been maintained at prior year levels which included a 10% reduction. This maintained reduction was not applied to budgets for maintenance, operations and redevelopment.

2018-2019 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 59,531	Ongoing Major Maintenance Account	\$1,144,750
Business Services	\$ 22,500	Operations	\$ 533,170
Communications	\$ 37,805	Purchasing & Warehouse	\$ 12,330
Energy Management	\$ 9,180	Redevelopment Projects	\$ 844,660
Facilities	\$ 14,441	Risk Management	\$ 4,770
Family Services	\$ 5,170	Special Education	\$ 387,003
Human Resources	\$ 35,955	Technology	\$ 46,350
		Total	\$3,157,615

Other Expenditures

Lottery expenditures totaling \$4,451,621 include the following:

- ✚ Certificated Teacher Salaries and Benefits \$2,702,724
- ✚ Site Programs: Athletics, Band and Choir \$189,000
- ✚ Educational Services, Counseling, Curriculum and Instruction, Health Services, Special Education \$138,455
- ✚ School Resource Officers \$320,000
- ✚ Instructional Materials (Restricted Lottery) \$1,101,442

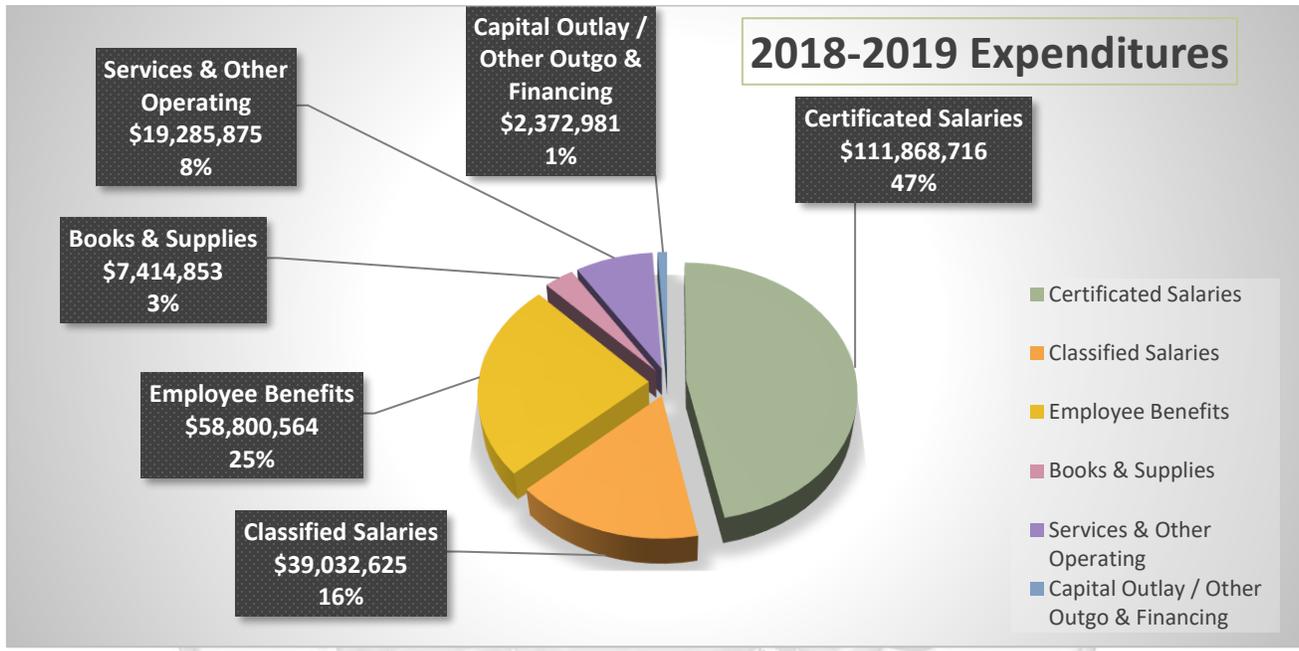
Other expenditures include:

- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$5,445,000.
- ✚ Long term debt and other outgo expenditures have been budgeted at \$472,452.
 - Long term debt includes payments for the District Support Center COP.
- ✚ Operating leases for district paid copiers, click charges, print shop and Adult Transition Program building are budgeted at \$1,609,866.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2018-2019 is 5.19% and will provide an estimated <\$833,426> to the unrestricted general fund from restricted resources and other district funds.

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Expenditures - continued

Total 2018-2019 Adopted Budget Expenditures are projected at \$238,775,614.



Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Contributions to Programs

2018-2019 Adopted Budget includes contributions from unrestricted funds to the following programs:

✚ Ongoing Major Maintenance and Repair

- The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing and Major Maintenance-Restricted Maintenance Account. The contribution for 2018-2019 must be equal to a minimum amount that is the greater of:
 1. Lesser of:
 - a. 3% of total General Fund expenditures
 - b. amount deposited into the account in 2014-2015
 2. 2% of total General Fund expenditures

In addition, Prop 51 requires that any district which receives funding pursuant to the Leroy F. Green School Facilities Act, be required to contribute 3% to the Ongoing and Major Maintenance-Restricted Maintenance Account.

The 2018-2019 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$5,600,000 equal to 2.35%.

✚ Special Education

- Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$25,954,848.

✚ Transportation

- Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$3,750,196.

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Local Control Accountability Plan

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUDS’s LCAP goals are as follows:

- ✚ Goal 1 Student Learning and Achievement:
 - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.
- ✚ Goal 2 Prevention/Intervention/Acceleration:
 - Provide high quality prevention/intervention acceleration actions and services to eliminate barriers to student access to required and desired areas of study.
- ✚ Goal 3 Professional Development:
 - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.
- ✚ Goal 4 Engagement, Culture and Climate:
 - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2018-2019 is equal to 7.15%. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2018-2019 Adopted Budget incorporates all four district goals, expenditures related to student achievement and minimum proportionality requirements. The chart below summarizes expenditures for each goal.

2018-2019 LOCAL CONTROL ACCOUNTABILITY PLAN					
<u>Funding Source</u>	<u>Goal 1</u>	<u>Goal 2</u>	<u>Goal 3</u>	<u>Goal 4</u>	<u>Total</u>
LCFF	\$7,737,078	\$3,427,108	\$1,962,732	\$1,486,771	\$14,613,689
Restricted Lottery	\$ 0	\$ 67,950	\$ 0	\$ 0	\$ 67,950
Career Technical Grant	\$ 74,847	\$ 0	\$ 0	\$ 0	\$ 74,847
Mental Health	\$ 0	\$ 0	\$ 0	\$ 131,522	\$ 131,522
TOTALS	\$7,811,925	\$3,495,058	\$1,962,732	\$1,618,293	\$14,888,008

Murrieta Valley Unified School District 2018-2019 Adopted Budget Assumptions

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2018-2019 projected ending balance.

2017-2018 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 2,898,207	\$ 2,898,207
Assigned	\$23,310,151	\$ 0	\$23,310,151
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,163,269	\$ 0	\$ 7,163,269
Unassigned/Unappropriated	\$20,002,349	\$ 0	\$20,002,349
ENDING FUND BALANCE TOTALS	\$50,490,769	\$ 2,898,207	\$53,388,976

The 2018-2019 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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	184,943,227.00	0.00	184,943,227.00	197,047,421.00	0.00	197,047,421.00	6.5%
2) Federal Revenue		8100-8299	156,994.00	7,267,304.00	7,424,298.00	15,000.00	7,826,206.00	7,841,206.00	5.6%
3) Other State Revenue		8300-8599	7,578,428.00	14,251,652.00	21,830,080.00	11,847,511.00	12,748,302.00	24,595,813.00	12.7%
4) Other Local Revenue		8600-8799	4,891,094.00	12,386,971.00	17,278,065.00	4,535,265.00	12,661,319.00	17,196,584.00	-0.5%
5) TOTAL, REVENUES			197,569,743.00	33,905,927.00	231,475,670.00	213,445,197.00	33,235,827.00	246,681,024.00	6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	87,713,603.00	19,329,458.00	107,043,061.00	91,274,150.00	20,594,566.00	111,868,716.00	4.5%
2) Classified Salaries		2000-2999	23,158,608.00	13,606,917.00	36,765,525.00	24,045,946.00	14,986,679.00	39,032,625.00	6.2%
3) Employee Benefits		3000-3999	33,325,468.00	19,316,167.00	52,641,635.00	36,964,977.00	21,835,587.00	58,800,564.00	11.7%
4) Books and Supplies		4000-4999	4,786,006.00	2,499,850.00	7,285,856.00	5,243,863.00	2,170,990.00	7,414,853.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	14,062,437.00	4,291,316.00	18,353,753.00	14,522,365.00	4,763,510.00	19,285,875.00	5.1%
6) Capital Outlay		6000-6999	148,180.00	687,163.00	835,343.00	50,000.00	2,429,480.00	2,479,480.00	196.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	405,817.00	35,000.00	440,817.00	432,452.00	40,000.00	472,452.00	7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(817,159.00)	239,029.00	(578,130.00)	(833,426.00)	254,475.00	(578,951.00)	0.1%
9) TOTAL, EXPENDITURES			162,782,960.00	60,004,900.00	222,787,860.00	171,700,327.00	67,075,287.00	238,775,614.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,786,783.00	(26,098,973.00)	8,687,810.00	41,744,870.00	(33,839,460.00)	7,905,410.00	-9.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,211,178.00	1,476,632.00	8,687,810.00	10,190,022.00	(2,284,612.00)	7,905,410.00	-9.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
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)			33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
2) Ending Balance, June 30 (E + F1e)			40,300,747.00	5,182,819.00	45,483,566.00	50,490,769.00	2,898,207.00	53,388,976.00	17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	5,182,819.00	5,182,819.00	0.00	2,898,207.00	2,898,207.00	-44.1%
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	14,383,486.00	0.00	14,383,486.00	23,310,151.00	0.00	23,310,151.00	62.1%
Medi-Cal LEA Audit Repayment	0000	9780				1,428,786.00		1,428,786.00	
Medi-Cal Administrative Activities	0000	9780				95,000.00		95,000.00	
One-Time Funds Outstanding Mandates	0000	9780				2,887,937.00		2,887,937.00	
One-Time Funds Outstanding Mandates	0000	9780				4,662,117.00		4,662,117.00	
One-Time Funds Outstanding Mandates	0000	9780				3,223,814.00		3,223,814.00	
One-Time Funds Outstanding Mandates	0000	9780				7,580,384.00		7,580,384.00	
Donations	0000	9780				680,000.00		680,000.00	
Saturday School	0000	9780				24,000.00		24,000.00	
Site Safety Awards	0000	9780				30,000.00		30,000.00	
Green Team Schools	0000	9780				30,000.00		30,000.00	
Insurance Account	0000	9780				10,809.00		10,809.00	
Site Facility Use Agreements	0000	9780				20,000.00		20,000.00	
Grants	0000	9780				960.00		960.00	
Non-Resident Student Fees	0000	9780				173,075.00		173,075.00	
Site Supplemental Funds	0000	9780				900,000.00		900,000.00	
Ongoing Major Maintenance Contribution	0000	9780				1,563,269.00		1,563,269.00	
Medi-Cal LEA Audit Repayment	0000	9780	1,428,786.00		1,428,786.00				
Medi-Cal Administrative Activities	0000	9780	95,000.00		95,000.00				
One-Time Funds Outstanding Mandates	0000	9780	3,000,000.00		3,000,000.00				
One-Time Funds Outstanding Mandates	0000	9780	4,662,117.00		4,662,117.00				
One-Time Funds Outstanding Mandates	0000	9780	3,223,814.00		3,223,814.00				
Donations	0000	9780	680,000.00		680,000.00				
Saturday School	0000	9780	24,000.00		24,000.00				
Site Safety Awards	0000	9780	30,000.00		30,000.00				
Green Team Schools	0000	9780	30,000.00		30,000.00				
Insurance Account	0000	9780	10,809.00		10,809.00				
Site Facility Use Agreements	0000	9780	20,000.00		20,000.00				
Grants	0000	9780	960.00		960.00				
Non-Resident Student Fees	0000	9780	278,000.00		278,000.00				
Site Supplemental Funds	0000	9780	900,000.00		900,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,683,636.00	0.00	6,683,636.00	7,163,269.00	0.00	7,163,269.00	7.2%
Unassigned/Unappropriated Amount			19,218,625.00	0.00	19,218,625.00	20,002,349.00	0.00	20,002,349.00	4.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,300,746.00	5,182,819.00	45,483,565.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			40,300,746.00	5,182,819.00	45,483,565.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			40,300,746.00	5,182,819.00	45,483,565.00				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	105,601,605.00	0.00	105,601,605.00	117,704,922.00	0.00	117,704,922.00	11.5%
Education Protection Account State Aid - Current Year		8012	28,990,816.00	0.00	28,990,816.00	28,991,697.00	0.00	28,991,697.00	0.0%
State Aid - Prior Years		8019	1,576.00	0.00	1,576.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	497,931.00	0.00	497,931.00	497,931.00	0.00	497,931.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	46,416,077.00	0.00	46,416,077.00	46,416,077.00	0.00	46,416,077.00	0.0%
Unsecured Roll Taxes		8042	2,109,963.00	0.00	2,109,963.00	2,109,963.00	0.00	2,109,963.00	0.0%
Prior Years' Taxes		8043	2,883,628.00	0.00	2,883,628.00	2,883,628.00	0.00	2,883,628.00	0.0%
Supplemental Taxes		8044	1,060,170.00	0.00	1,060,170.00	1,060,170.00	0.00	1,060,170.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,333,881.00)	0.00	(4,333,881.00)	(4,333,881.00)	0.00	(4,333,881.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,745,796.00	0.00	1,745,796.00	1,745,796.00	0.00	1,745,796.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			184,973,681.00	0.00	184,973,681.00	197,076,303.00	0.00	197,076,303.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(30,454.00)	0.00	(30,454.00)	(28,882.00)	0.00	(28,882.00)	-5.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			184,943,227.00	0.00	184,943,227.00	197,047,421.00	0.00	197,047,421.00	6.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,109,035.00	4,109,035.00	0.00	4,611,188.00	4,611,188.00	12.2%
Special Education Discretionary Grants		8182	0.00	538,260.00	538,260.00	0.00	242,266.00	242,266.00	-55.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,121,379.00	2,121,379.00		2,250,262.00	2,250,262.00	6.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		260,196.00	260,196.00		422,528.00	422,528.00	62.4%
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		129,929.00	129,929.00		146,291.00	146,291.00	12.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		108,505.00	108,505.00		113,671.00	113,671.00	4.8%
All Other Federal Revenue	All Other	8290	141,994.00	0.00	141,994.00	0.00	40,000.00	40,000.00	-71.8%
TOTAL, FEDERAL REVENUE			156,994.00	7,267,304.00	7,424,298.00	15,000.00	7,826,206.00	7,841,206.00	5.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,111,629.00	0.00	4,111,629.00	8,497,332.00	0.00	8,497,332.00	106.7%
Lottery - Unrestricted and Instructional Materials		8560	3,406,523.00	1,206,091.00	4,612,614.00	3,350,179.00	1,101,442.00	4,451,621.00	-3.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,500.00	5,500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		2,176,604.00	2,176,604.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		375,233.00	375,233.00		459,407.00	459,407.00	22.4%
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	60,276.00	10,488,224.00	10,548,500.00	0.00	11,187,453.00	11,187,453.00	6.1%
TOTAL, OTHER STATE REVENUE			7,578,428.00	14,251,652.00	21,830,080.00	11,847,511.00	12,748,302.00	24,595,813.00	12.7%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	826,778.00	826,778.00	0.00	861,343.00	861,343.00	4.2%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,393.00	0.00	4,393.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	378,040.00	0.00	378,040.00	383,648.00	0.00	383,648.00	1.5%
Interest		8660	440,000.00	0.00	440,000.00	300,000.00	0.00	300,000.00	-31.8%
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	152,250.00	0.00	152,250.00	252,000.00	0.00	252,000.00	65.5%
Transportation Fees From Individuals		8675	290,560.00	0.00	290,560.00	290,000.00	0.00	290,000.00	-0.2%
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 (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	3,625,851.00	0.00	3,625,851.00	3,309,617.00	0.00	3,309,617.00	-8.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,560,193.00	11,560,193.00		11,799,976.00	11,799,976.00	2.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,891,094.00	12,386,971.00	17,278,065.00	4,535,265.00	12,661,319.00	17,196,584.00	-0.5%
TOTAL, REVENUES			197,569,743.00	33,905,927.00	231,475,670.00	213,445,197.00	33,235,827.00	246,681,024.00	6.6%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	74,138,461.00	16,652,264.00	90,790,725.00	77,219,384.00	17,694,469.00	94,913,853.00	4.5%
Certificated Pupil Support Salaries		1200	5,157,500.00	1,533,184.00	6,690,684.00	5,176,460.00	1,791,115.00	6,967,575.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,794,098.00	829,311.00	8,623,409.00	8,069,839.00	924,189.00	8,994,028.00	4.3%
Other Certificated Salaries		1900	623,544.00	314,699.00	938,243.00	808,467.00	184,793.00	993,260.00	5.9%
TOTAL, CERTIFICATED SALARIES			87,713,603.00	19,329,458.00	107,043,061.00	91,274,150.00	20,594,566.00	111,868,716.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,624,057.00	9,457,125.00	12,081,182.00	2,935,841.00	10,600,805.00	13,536,646.00	12.0%
Classified Support Salaries		2200	10,828,525.00	3,058,334.00	13,886,859.00	11,221,689.00	3,196,764.00	14,418,453.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,199,771.00	632,875.00	2,832,646.00	2,328,425.00	649,406.00	2,977,831.00	5.1%
Clerical, Technical and Office Salaries		2400	7,358,871.00	424,685.00	7,783,556.00	7,379,267.00	471,815.00	7,851,082.00	0.9%
Other Classified Salaries		2900	147,384.00	33,898.00	181,282.00	180,724.00	67,889.00	248,613.00	37.1%
TOTAL, CLASSIFIED SALARIES			23,158,608.00	13,606,917.00	36,765,525.00	24,045,946.00	14,986,679.00	39,032,625.00	6.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,590,952.00	11,745,598.00	24,336,550.00	14,835,972.00	13,029,606.00	27,865,578.00	14.5%
PERS		3201-3202	3,311,902.00	2,128,093.00	5,439,995.00	4,004,513.00	2,763,195.00	6,767,708.00	24.4%
OASDI/Medicare/Alternative		3301-3302	2,964,024.00	1,270,986.00	4,235,010.00	3,161,451.00	1,470,920.00	4,632,371.00	9.4%
Health and Welfare Benefits		3401-3402	9,607,243.00	3,299,013.00	12,906,256.00	9,956,306.00	3,628,992.00	13,585,298.00	5.3%
Unemployment Insurance		3501-3502	51,722.00	15,729.00	67,451.00	57,668.00	17,760.00	75,428.00	11.8%
Workers' Compensation		3601-3602	2,869,947.00	856,748.00	3,726,695.00	2,998,329.00	925,114.00	3,923,443.00	5.3%
OPEB, Allocated		3701-3702	422,445.00	0.00	422,445.00	443,505.00	0.00	443,505.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,507,233.00	0.00	1,507,233.00	1,507,233.00	0.00	1,507,233.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,325,468.00	19,316,167.00	52,641,635.00	36,964,977.00	21,835,587.00	58,800,564.00	11.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,335,089.00	783,722.00	2,118,811.00	1,620,000.00	470,992.00	2,090,992.00	-1.3%
Books and Other Reference Materials		4200	98,050.00	4,502.00	102,552.00	22,519.00	75,000.00	97,519.00	-4.9%
Materials and Supplies		4300	2,356,104.00	1,171,625.00	3,527,729.00	2,964,734.00	1,128,775.00	4,093,509.00	16.0%
Noncapitalized Equipment		4400	996,763.00	540,001.00	1,536,764.00	636,610.00	496,223.00	1,132,833.00	-26.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,786,006.00	2,499,850.00	7,285,856.00	5,243,863.00	2,170,990.00	7,414,853.00	1.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	25,000.00	1,005,975.00	1,030,975.00	50,000.00	1,170,000.00	1,220,000.00	18.3%
Travel and Conferences		5200	415,472.00	141,501.00	556,973.00	564,021.00	115,546.00	679,567.00	22.0%
Dues and Memberships		5300	58,755.00	0.00	58,755.00	69,470.00	0.00	69,470.00	18.2%
Insurance		5400 - 5450	1,429,081.00	0.00	1,429,081.00	1,711,500.00	0.00	1,711,500.00	19.8%
Operations and Housekeeping Services		5500	4,872,200.00	0.00	4,872,200.00	5,265,800.00	0.00	5,265,800.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,923,269.00	995,367.00	2,918,636.00	1,827,009.00	1,290,221.00	3,117,230.00	6.8%
Transfers of Direct Costs		5710	(195,753.00)	195,753.00	0.00	(271,118.00)	271,118.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,181.00)	0.00	(24,181.00)	(20,510.00)	0.00	(20,510.00)	-15.2%
Professional/Consulting Services and Operating Expenditures		5800	5,170,836.00	1,950,180.00	7,121,016.00	4,911,768.00	1,914,085.00	6,825,853.00	-4.1%
Communications		5900	387,758.00	2,540.00	390,298.00	414,425.00	2,540.00	416,965.00	6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,062,437.00	4,291,316.00	18,353,753.00	14,522,365.00	4,763,510.00	19,285,875.00	5.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	35,000.00	588,571.00	623,571.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
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	113,180.00	98,592.00	211,772.00	50,000.00	2,029,480.00	2,079,480.00	881.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,180.00	687,163.00	835,343.00	50,000.00	2,429,480.00	2,479,480.00	196.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,727.00	0.00	8,727.00	10,000.00	0.00	10,000.00	14.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,000.00	35,000.00	70,000.00	60,000.00	40,000.00	100,000.00	42.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	142,090.00	0.00	142,090.00	127,452.00	0.00	127,452.00	-10.3%
Other Debt Service - Principal		7439	220,000.00	0.00	220,000.00	235,000.00	0.00	235,000.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			405,817.00	35,000.00	440,817.00	432,452.00	40,000.00	472,452.00	7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(239,029.00)	239,029.00	0.00	(254,475.00)	254,475.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(578,130.00)	0.00	(578,130.00)	(578,951.00)	0.00	(578,951.00)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(817,159.00)	239,029.00	(578,130.00)	(833,426.00)	254,475.00	(578,951.00)	0.1%
TOTAL, EXPENDITURES			162,782,960.00	60,004,900.00	222,787,860.00	171,700,327.00	67,075,287.00	238,775,614.00	7.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	184,943,227.00	0.00	184,943,227.00	197,047,421.00	0.00	197,047,421.00	6.5%
2) Federal Revenue		8100-8299	156,994.00	7,267,304.00	7,424,298.00	15,000.00	7,826,206.00	7,841,206.00	5.6%
3) Other State Revenue		8300-8599	7,578,428.00	14,251,652.00	21,830,080.00	11,847,511.00	12,748,302.00	24,595,813.00	12.7%
4) Other Local Revenue		8600-8799	4,891,094.00	12,386,971.00	17,278,065.00	4,535,265.00	12,661,319.00	17,196,584.00	-0.5%
5) TOTAL REVENUES			197,569,743.00	33,905,927.00	231,475,670.00	213,445,197.00	33,235,827.00	246,681,024.00	6.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		101,727,496.00	44,990,438.00	146,717,934.00	107,270,683.00	49,067,000.00	156,337,683.00	6.6%
2) Instruction - Related Services	2000-2999		15,984,747.00	3,436,210.00	19,420,957.00	16,749,165.00	3,866,760.00	20,615,925.00	6.2%
3) Pupil Services	3000-3999		13,020,762.00	4,730,122.00	17,750,884.00	13,571,537.00	5,403,269.00	18,974,806.00	6.9%
4) Ancillary Services	4000-4999		2,663,848.00	100,939.00	2,764,787.00	3,056,042.00	100,233.00	3,156,275.00	14.2%
5) Community Services	5000-5999		288,529.00	184.00	288,713.00	345,724.00	49.00	345,773.00	19.8%
6) Enterprise	6000-6999		0.00	10.00	10.00	0.00	758.00	758.00	7480.0%
7) General Administration	7000-7999		12,297,380.00	871,022.00	13,168,402.00	13,220,047.00	584,000.00	13,804,047.00	4.8%
8) Plant Services	8000-8999		16,394,381.00	5,840,975.00	22,235,356.00	17,054,677.00	8,013,218.00	25,067,895.00	12.7%
9) Other Outgo	9000-9999	Except 7600-7699	405,817.00	35,000.00	440,817.00	432,452.00	40,000.00	472,452.00	7.2%
10) TOTAL EXPENDITURES			162,782,960.00	60,004,900.00	222,787,860.00	171,700,327.00	67,075,287.00	238,775,614.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,786,783.00	(26,098,973.00)	8,687,810.00	41,744,870.00	(33,839,460.00)	7,905,410.00	-9.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(27,575,605.00)	27,575,605.00	0.00	(31,554,848.00)	31,554,848.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,211,178.00	1,476,632.00	8,687,810.00	10,190,022.00	(2,284,612.00)	7,905,410.00	-9.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
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)			33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,089,569.00	3,706,187.00	36,795,756.00	40,300,747.00	5,182,819.00	45,483,566.00	23.6%
2) Ending Balance, June 30 (E + F1e)			40,300,747.00	5,182,819.00	45,483,566.00	50,490,769.00	2,898,207.00	53,388,976.00	17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	5,182,819.00	5,182,819.00	0.00	2,898,207.00	2,898,207.00	-44.1%
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	14,383,486.00	0.00	14,383,486.00	23,310,151.00	0.00	23,310,151.00	62.1%
Medi-Cal LEA Audit Repayment	0000	9780				1,428,786.00		1,428,786.00	
Medi-Cal Administrative Activities	0000	9780				95,000.00		95,000.00	
One-Time Funds Outstanding Mandates	0000	9780				2,887,937.00		2,887,937.00	
One-Time Funds Outstanding Mandates	0000	9780				4,662,117.00		4,662,117.00	
One-Time Funds Outstanding Mandates	0000	9780				3,223,814.00		3,223,814.00	
One-Time Funds Outstanding Mandates	0000	9780				7,580,384.00		7,580,384.00	
Donations	0000	9780				680,000.00		680,000.00	
Saturday School	0000	9780				24,000.00		24,000.00	
Site Safety Awards	0000	9780				30,000.00		30,000.00	
Green Team Schools	0000	9780				30,000.00		30,000.00	
Insurance Account	0000	9780				10,809.00		10,809.00	
Site Facility Use Agreements	0000	9780				20,000.00		20,000.00	
Grants	0000	9780				960.00		960.00	
Non-Resident Student Fees	0000	9780				173,075.00		173,075.00	
Site Supplemental Funds	0000	9780				900,000.00		900,000.00	
Ongoing Major Maintenance Contributio	0000	9780				1,563,269.00		1,563,269.00	
Medi-Cal LEA Audit Repayment	0000	9780	1,428,786.00		1,428,786.00				
Medi-Cal Administrative Activities	0000	9780	95,000.00		95,000.00				
One-Time Funds Outstanding Mandates	0000	9780	3,000,000.00		3,000,000.00				
One-Time Funds Outstanding Mandates	0000	9780	4,662,117.00		4,662,117.00				
One-Time Funds Outstanding Mandates	0000	9780	3,223,814.00		3,223,814.00				
Donations	0000	9780	680,000.00		680,000.00				
Saturday School	0000	9780	24,000.00		24,000.00				
Site Safety Awards	0000	9780	30,000.00		30,000.00				
Green Team Schools	0000	9780	30,000.00		30,000.00				
Insurance Account	0000	9780	10,809.00		10,809.00				
Site Facility Use Agreements	0000	9780	20,000.00		20,000.00				
Grants	0000	9780	960.00		960.00				
Non-Resident Student Fees	0000	9780	278,000.00		278,000.00				
Site Supplemental Funds	0000	9780	900,000.00		900,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,683,636.00	0.00	6,683,636.00	7,163,269.00	0.00	7,163,269.00	7.2%
Unassigned/Unappropriated Amount		9790	19,218,625.00	0.00	19,218,625.00	20,002,349.00	0.00	20,002,349.00	4.1%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	1,891,581.00	0.00
6300	Lottery: Instructional Materials	460,000.00	460,000.00
6500	Special Education	40,000.00	40,000.00
6512	Special Ed: Mental Health Services	1,206,768.00	1,027,771.00
7338	College Readiness Block Grant	250,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	600,517.00	619,800.00
9010	Other Restricted Local	733,953.00	750,636.00
Total, Restricted Balance		<u>5,182,819.00</u>	<u>2,898,207.00</u>



SUPPLEMENTAL FORMS

2018 - 2019
Adopted Budget

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,036.34	22,016.34	22,036.34	22,036.34	22,016.34	22,036.34
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,036.34	22,016.34	22,036.34	22,036.34	22,016.34	22,036.34
5. District Funded County Program ADA						
a. County Community Schools	1.83	1.83	1.83	1.83	1.83	1.83
b. Special Education-Special Day Class	0.66	0.66	0.66	0.66	0.66	0.66
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
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
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.49	2.49	2.49	2.49	2.49	2.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,038.83	22,018.83	22,038.83	22,038.83	22,018.83	22,038.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			42,750,000.00	40,570,738.00	43,331,476.00	52,575,138.00	55,895,876.00	41,435,876.00	48,226,348.00	55,528,643.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		17,655,738.00	17,655,738.00	24,903,662.00	17,655,738.00	0.00	7,247,924.00	7,062,295.00	8,003,935.00
	8020-8079		0.00	2,100,000.00	0.00	2,975,000.00	50,000.00	15,300,000.00	14,000,000.00	0.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		0.00	0.00	600,000.00	0.00	0.00	250,000.00	500,000.00	0.00
	8300-8599		0.00	500,000.00	100,000.00	250,000.00	1,250,000.00	2,000,000.00	1,500,000.00	2,500,000.00
	8600-8799		0.00	1,275,000.00	1,350,000.00	100,000.00	2,300,000.00	550,000.00	2,300,000.00	300,000.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			17,655,738.00	21,530,738.00	26,953,662.00	20,980,738.00	3,600,000.00	25,347,924.00	25,362,295.00	10,803,935.00
C. DISBURSEMENTS										
	1000-1999		9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00
	2000-2999		3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00
	3000-3999		4,060,000.00	4,060,000.00	4,060,000.00	4,060,000.00	4,060,000.00	4,060,000.00	4,060,000.00	4,060,000.00
	4000-4999		50,000.00	1,500,000.00	1,150,000.00	600,000.00	400,000.00	350,000.00	300,000.00	300,000.00
	5000-5999		2,150,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,100,000.00	1,500,000.00	1,200,000.00	1,200,000.00
	6000-6599		0.00	1,000,000.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00
	7000-7499		325,000.00	0.00	0.00	0.00	0.00	147,452.00	0.00	0.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			19,085,000.00	20,560,000.00	19,710,000.00	19,160,000.00	18,060,000.00	18,557,452.00	18,060,000.00	18,060,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	7,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	1,500,000.00	0.00	0.00	0.00	0.00
	9310	550,000.00	0.00	550,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			7,550,000.00	2,000,000.00	2,050,000.00	2,000,000.00	1,500,000.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	5,000,000.00	2,750,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	9610	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			5,010,000.00	2,750,000.00	260,000.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	0.00	0.00							
TOTAL BALANCE SHEET ITEMS			2,540,000.00	(750,000.00)	1,790,000.00	2,000,000.00	1,500,000.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,179,262.00)	2,760,738.00	9,243,662.00	3,320,738.00	(14,460,000.00)	6,790,472.00	7,302,295.00	(7,256,065.00)
F. ENDING CASH (A + E)			40,570,738.00	43,331,476.00	52,575,138.00	55,895,876.00	41,435,876.00	48,226,348.00	55,528,643.00	48,272,578.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		48,272,578.00	49,714,437.00	46,258,372.00	49,078,109.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,251,859.00	8,003,935.00	8,003,935.00	15,251,860.00	0.00	0.00	146,696,619.00	146,696,619.00
Property Taxes	8020-8079	150,000.00	5,000,000.00	10,804,684.00	0.00	0.00	0.00	50,379,684.00	50,379,684.00
Miscellaneous Funds	8080-8099	0.00	0.00	(28,882.00)	0.00	0.00	0.00	(28,882.00)	(28,882.00)
Federal Revenue	8100-8299	750,000.00	0.00	750,000.00	1,750,000.00	3,241,206.00	0.00	7,841,206.00	7,841,206.00
Other State Revenue	8300-8599	1,500,000.00	1,500,000.00	1,500,000.00	11,003,321.00	992,492.00	0.00	24,595,813.00	24,595,813.00
Other Local Revenue	8600-8799	2,500,000.00	1,000,000.00	1,300,000.00	1,000,000.00	3,221,584.00	0.00	17,196,584.00	17,196,584.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		20,151,859.00	15,503,935.00	22,329,737.00	29,005,181.00	7,455,282.00	0.00	246,681,024.00	246,681,024.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,300,000.00	9,300,000.00	9,300,000.00	9,300,000.00	268,716.00	0.00	111,868,716.00	111,868,716.00
Classified Salaries	2000-2999	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	632,625.00	0.00	39,032,625.00	39,032,625.00
Employee Benefits	3000-3999	4,060,000.00	4,060,000.00	4,060,000.00	13,808,831.00	331,733.00	0.00	58,800,564.00	58,800,564.00
Books and Supplies	4000-4999	350,000.00	500,000.00	650,000.00	750,000.00	514,853.00	0.00	7,414,853.00	7,414,853.00
Services	5000-5999	1,300,000.00	1,100,000.00	1,700,000.00	1,600,000.00	1,935,875.00	0.00	19,285,875.00	19,285,875.00
Capital Outlay	6000-6599	0.00	300,000.00	100,000.00	79,480.00	0.00	0.00	2,479,480.00	2,479,480.00
Other Outgo	7000-7499	0.00	0.00	0.00	(578,951.00)	0.00	0.00	(106,499.00)	(106,499.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		18,210,000.00	18,460,000.00	19,010,000.00	28,159,360.00	3,683,802.00	0.00	238,775,614.00	238,775,614.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	550,000.00	550,000.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,550,000.00	7,550,000.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	5,000,000.00	5,000,000.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	5,010,000.00	5,010,000.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.00	2,540,000.00	2,540,000.00
E. NET INCREASE/DECREASE (B - C + D)		1,441,859.00	(3,456,065.00)	2,819,737.00	345,821.00	3,771,480.00	0.00	10,445,410.00	7,905,410.00
F. ENDING CASH (A + E)		49,714,437.00	46,258,372.00	49,078,109.00	49,423,930.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								53,195,410.00	

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	107,043,061.00	301	0.00	303	107,043,061.00	305	2,840,174.00		307	104,202,887.00	309
2000 - Classified Salaries	36,765,525.00	311	160,000.00	313	36,605,525.00	315	2,634,399.00		317	33,971,126.00	319
3000 - Employee Benefits	52,641,635.00	321	447,759.00	323	52,193,876.00	325	1,740,493.00		327	50,453,383.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,285,856.00	331	1,230.00	333	7,284,626.00	335	1,602,440.00		337	5,682,186.00	339
5000 - Services... & 7300 - Indirect Costs	17,775,623.00	341	300.00	343	17,775,323.00	345	1,676,519.00		347	16,098,804.00	349
TOTAL					220,902,411.00	365			TOTAL	210,408,386.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.08%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.08%
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).	210,408,386.00
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	111,868,716.00	301	0.00	303	111,868,716.00	305	2,850,851.00		307	109,017,865.00	309
2000 - Classified Salaries	39,032,625.00	311	210,000.00	313	38,822,625.00	315	2,741,491.00		317	36,081,134.00	319
3000 - Employee Benefits	58,800,564.00	321	476,907.00	323	58,323,657.00	325	1,861,317.00		327	56,462,340.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,414,853.00	331	1,230.00	333	7,413,623.00	335	1,401,439.00		337	6,012,184.00	339
5000 - Services... & 7300 - Indirect Costs	18,706,924.00	341	300.00	343	18,706,624.00	345	1,796,578.00		347	16,910,046.00	349
TOTAL					235,135,245.00	365			TOTAL	224,483,569.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.32%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.32%
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).	224,483,569.00
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	222,787,860.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,591,372.00
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	288,713.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	835,343.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	362,090.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,460.00
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)				1,494,606.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				213,701,882.00

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)		22,018.83
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,705.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	210,248,977.08	9,614.64
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)	210,248,977.08	9,614.64
B. Required effort (Line A.2 times 90%)	189,224,079.37	8,653.18
C. Current year expenditures (Line I.E and Line II.B)	213,701,882.00	9,705.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		453,710.00	453,710.00
2. State Lottery Revenue	8560	3,406,523.00		1,206,091.00	4,612,614.00
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)		3,406,523.00	0.00	1,659,801.00	5,066,324.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,184,913.00			2,184,913.00
2. Classified Salaries	2000-2999	1,480.00			1,480.00
3. Employee Benefits	3000-3999	629,346.00			629,346.00
4. Books and Supplies	4000-4999	144,328.00		819,707.00	964,035.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	446,456.00			446,456.00
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			380,094.00	380,094.00
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)		3,406,523.00	0.00	1,199,801.00	4,606,324.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	460,000.00	460,000.00
D. COMMENTS: Instructional materials software licenses/programs and reprographics of board adopted instructional materials.					

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(24,181.00)	0.00	(578,130.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,732.00	0.00	15,576.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,149.00	0.00	201,755.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,300.00	0.00	360,799.00	0.00				
Other Sources/Uses Detail					0.00	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					823.00	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	824.00		
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	24,181.00	(24,181.00)	578,130.00	(578,130.00)	823.00	824.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(20,510.00)	0.00	(578,951.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	610.00	0.00	12,910.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,700.00	0.00	196,909.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,200.00	0.00	369,132.00	0.00				
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	20,510.00	(20,510.00)	578,951.00	(578,951.00)	0.00	0.00		



MULTI-YEAR PROJECTIONS

2018 - 2019
Adopted Budget

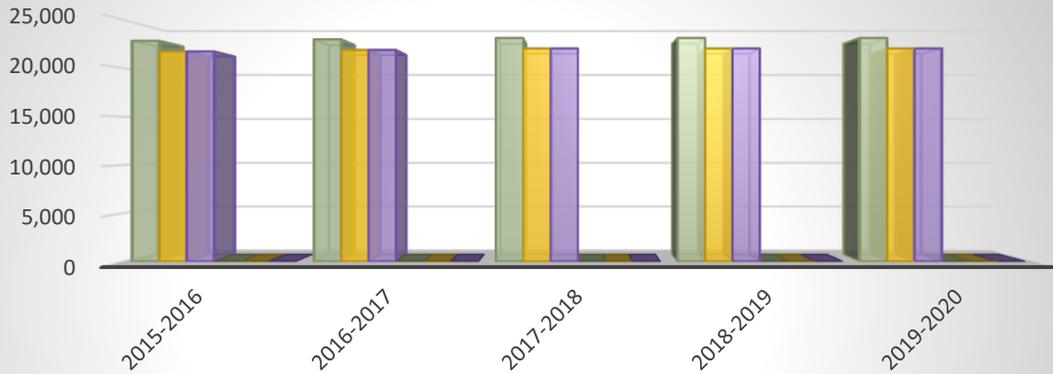
2019-2020 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California’s May 2018 Financial Dartboard. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.57%
- ✚ District Projected Enrollment 23,120—0% Growth
- ✚ District Projected P2 ADA 22,036.34—0% Growth
- ✚ LCFF Funded ADA 22,038.83 - Includes 2.49 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 37.19%

Historical Enrollment and P2 Average Daily Attendance



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
CBEDS Enrollment-District Only	22,825	22,978	23,120	23,120	23,120
P2 ADA-District Only	21,730	21,883	22,036	22,036	22,036
LCFF Funded ADA-District Only	21,730	21,883	22,036	22,036	22,036
ADA/Enrollment %	95.20%	95.23%	95.31%	95.31%	95.31%
Enrollment Change %	0.56%	0.67%	0.61%	0.00%	0.00%
ADA Change %	0.61%	0.70%	0.69%	0.00%	0.00%

2019-2020 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,599	\$7,713	\$7,943	\$9,204	
Grade Span Adjustment	\$790			\$239	
Supplemental Funding Add-On 37.19%	\$624	\$574	\$591	\$702	
Funded ADA	5,667	4,792	3,545	8,035	22,038.83
LCFF Grade Level Funding	\$51,072,647	\$39,715,550	\$30,251,213	\$81,515,006	\$201,554,416
Transportation Funding					\$88,659
2019-2020 LCFF TARGET FUNDING					\$202,643,075

LCFF funding totaling \$202,643,075 is comprised of the following sources:

-  State Aid \$123,300,576
-  Property Taxes \$50,350,802
-  Education Protection Act \$28,991,697

2019-2020 Multi-Year Projection Assumptions Adopted Budget

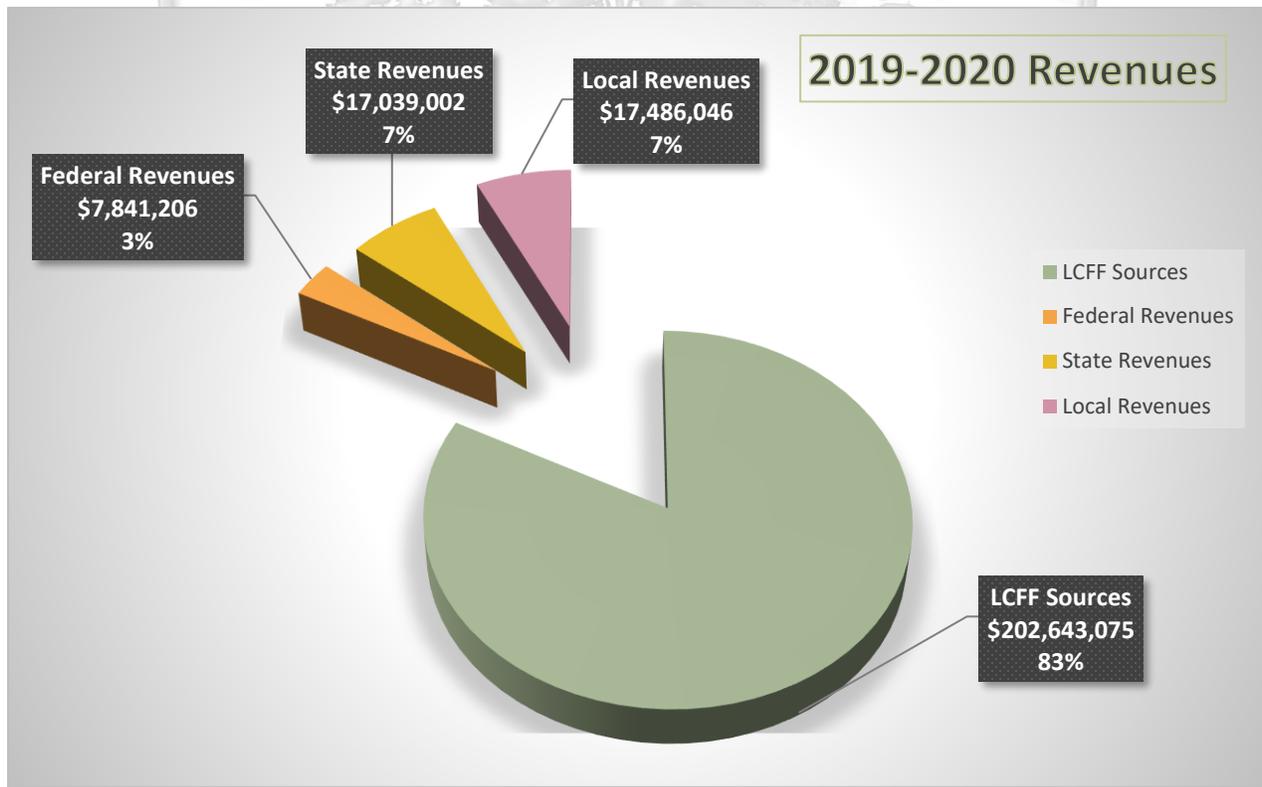
Revenues

Federal revenues are based on prior year allocations and do not include a COLA (Cost of Living Adjustment). Revenues include: ESEA Title I, II, III, Career Technical Education and Special Education Grants.

State Lottery revenues have been budgeted at \$146 per 2018-2019 ADA projections equal to \$3,350,179. Lottery instructional materials revenues have been included at \$48 per 2018-2019 projected ADA equal to \$1,101,442. Mandated Cost Block Grant funds are budgeted at \$940,521 and include a 2.57% COLA. Other state grants include Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,758,831.

Local revenues for AB602 special education funding have been estimated using 2019-2020 ADA projections and COLA adjustment equal to \$12,060,310. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

Total 2019-2020 revenues are projected at \$245,009,329. This is a <.68>% decrease from 2018-2019 projected revenues.



2019-2020 Multi-Year Projection Assumptions Adopted Budget

Expenditures

The 2019-2020 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
 - 5 growth certificated FTEs Special Education
 - Classified FTEs maintained at prior year levels

- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 16.28% to 18.13%
 - Projected increase equal to \$2.1M
 - PERS Rate increase of 2.738% from 18.062% to 20.8%
 - Projected increase equal to \$1.0M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2018-2019 rates
 - Certificated total statutory benefit rate equal to 22.23%
 - Classified total statutory benefit rate equal to 31.10%
 - Health and welfare cap at \$9,275 per FTE

- ✚ Step and Column
 - All certificated employees \$2,278,778 plus statutory benefits of \$506,572 for a total of \$2,785,350
 - All classified employees \$371,751 plus statutory benefits of \$115,615 for a total of \$487,366

- ✚ Salary and benefit projections of \$216,529,475 are equal to 88.82% of total expenditures.

- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- ✚ Other expenditure adjustments include: utilities, insurance and other operating.

- ✚ Other outgo including long-term debt has been included at \$714,592.

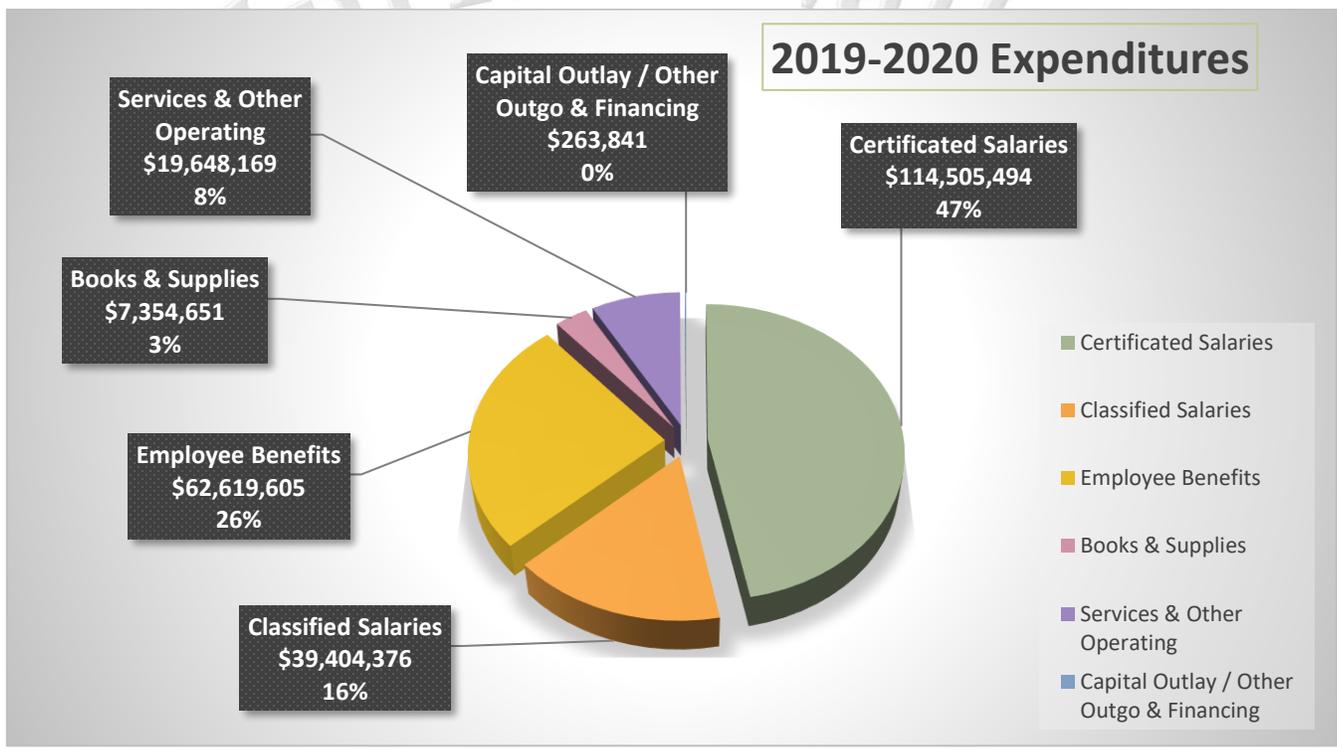
- ✚ Indirect costs from other funds are projected at <\$821,091>.

2019-2020 Multi-Year Projection Assumptions Adopted Budget

Expenditures - continued

- ✚ Local Control Accountability Plan
 - Expenditures have been increased for step and column and retirement statutory benefit rates.

Total 2019-2020 expenditures are projected at \$243,796,136. This is a 2.10% increase over projected 2018-2019 expenditures.



Contributions to Programs

- ✚ Ongoing Major Maintenance Account contribution is projected at \$7,313,884 equal to 3.0% of total General Fund expenditures.
- ✚ Special education contribution is projected at \$27,467,745.
- ✚ Transportation contribution is projected at \$3,883,667.

2019-2020 Multi-Year Projection Assumptions Adopted Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2019-2020 projected ending balance.

2019-2020 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 4,690,690	\$ 4,690,690
Assigned	\$21,529,894	\$ 0	\$21,529,894
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,313,884	\$ 0	\$ 7,313,884
Unassigned/Unappropriated	\$ 21,052,701	\$ 0	\$ 21,052,701
ENDING FUND BALANCE TOTALS	\$49,911,479	\$ 4,690,690	\$54,402,169

The 2018-2019 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

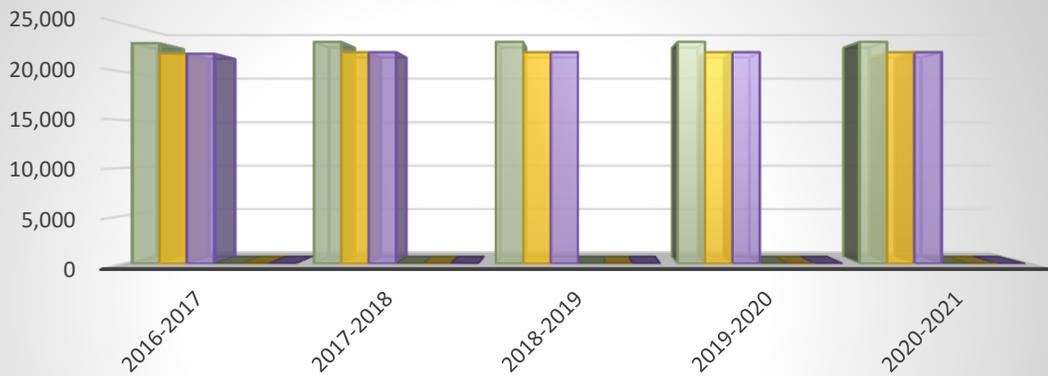
2020-2021 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California’s May 2018 Financial Dartboard. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.67%
- ✚ District Projected Enrollment 23,120—0% Growth
- ✚ District Projected P2 ADA 22,036.34—0% Growth
- ✚ LCFF Funded ADA 22,038.83 - Includes 2.49 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 37.19%

Historical Enrollment and P2 Average Daily Attendance



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CBEDS Enrollment-District Only	22,978	23,120	23,120	23,120	23,120
P2 ADA-District Only	21,883	22,036	22,036	22,036	22,036
LCFF Funded ADA-District Only	21,883	22,036	22,036	22,036	22,036
ADA/Enrollment %	95.23%	95.31%	95.31%	95.31%	95.31%
Enrollment Change %	0.56%	0.61%	0.00%	0.00%	0.00%
ADA Change %	0.61%	0.69%	0.00%	0.00%	0.00%

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,802	\$7,919	\$8,155	\$9,450	
Grade Span Adjustment	\$811			\$246	
Supplemental Funding Add-On 37.19%	\$641	\$589	\$607	\$721	
Funded ADA	5,667	4,792	3,545	8,035	22,038.83
LCFF Grade Level Funding	\$52,436,370	\$40,776,279	\$31,058,623	\$83,698,984	\$207,970,256
Transportation Funding					\$88,659
2020-2021 LCFF TARGET FUNDING					\$208,058,915

LCFF funding totaling \$208,058,915 is comprised of the following sources:

-  State Aid \$128,716,416
-  Property Taxes \$50,350,802
-  Education Protection Act \$28,991,697

2020-2021 Multi-Year Projection Assumptions Adopted Budget

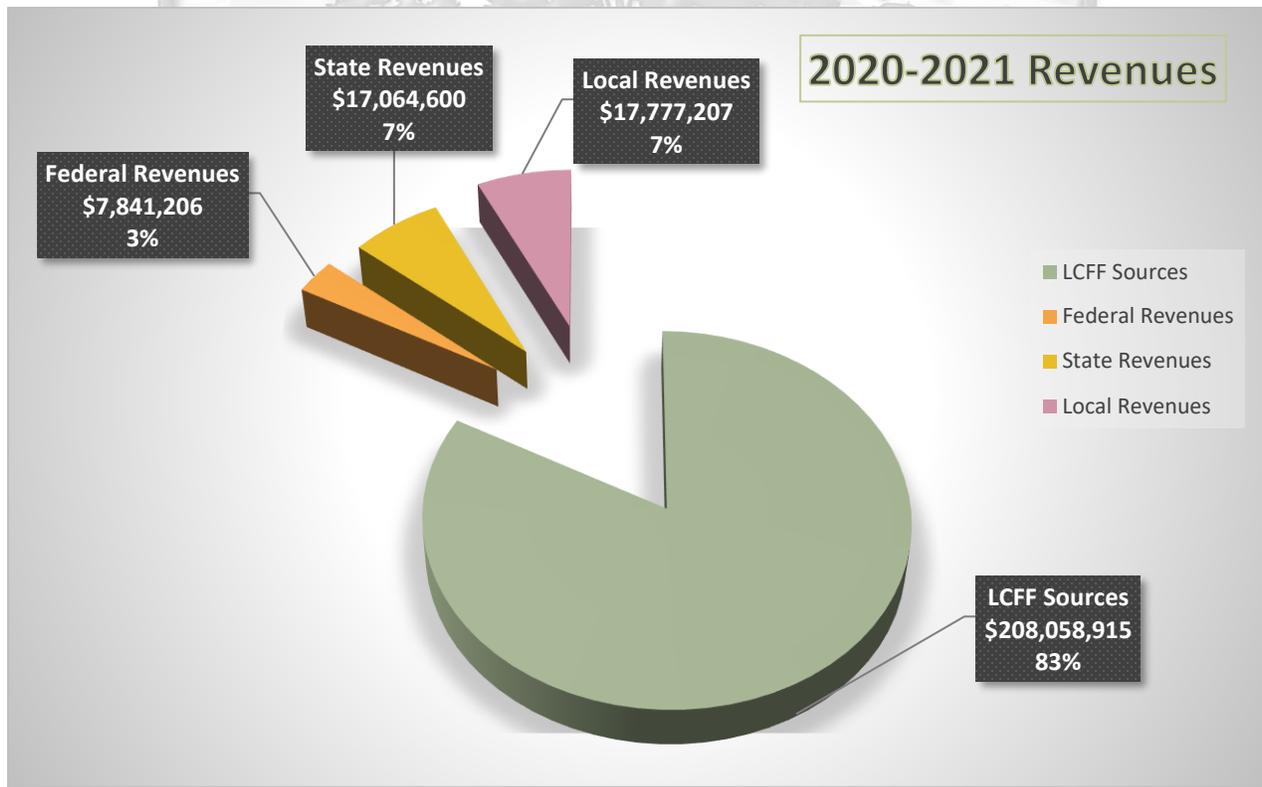
Revenues

Federal revenues are based on prior year allocations and do not include a COLA (Cost of Living Adjustment). Revenues include: ESEA Title I, II, III, Career Technical Education and Special Education Grants.

State Lottery revenues have been budgeted at \$146 per 2019-2020 ADA projections equal to \$3,350,700. Lottery instructional materials revenues have been included at \$48 per 2019-2020 projected ADA equal to \$1,101,442. Mandated Cost Block Grant funds are budgeted at \$965,598 and include a 2.67% COLA. Other state grants include Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,758,831.

Local revenues for AB602 special education funding have been estimated using 2020-2021 ADA projections and COLA adjustment equal to \$12,365,508. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

Total 2020-2021 revenues are projected at \$250,741,928. This is a 2.34% increase from 2019-2020 projected revenues.



2020-2021 Multi-Year Projection Assumptions Adopted Budget

Expenditures

The 2020-2021 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
 - 5 growth certificated FTEs Special Education
 - Classified FTEs maintained at prior year levels

- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of .97% from 18.13% to 19.10%
 - Projected increase equal to \$1.1M
 - PERS Rate increase of 2.7% from 20.8% to 23.5%
 - Projected increase equal to \$1.0M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2019-2020 rates
 - Certificated total statutory benefit rate equal to 23.20%
 - Classified total statutory benefit rate equal to 33.80%
 - Health and welfare cap at \$9,275 per FTE

- ✚ Step and Column
 - All certificated employees \$2,334,268 plus statutory benefits of \$541,550 for a total of \$2,875,818
 - All classified employees \$375,434 plus statutory benefits of \$126,897 for a total of \$502,331

- ✚ Salary and benefit projections of \$221,012,929 are equal to 88.83% of total expenditures.

- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- ✚ Other expenditure adjustments include: utilities, insurance and other operating.

- ✚ Other outgo including long-term debt has been included at \$714,592.

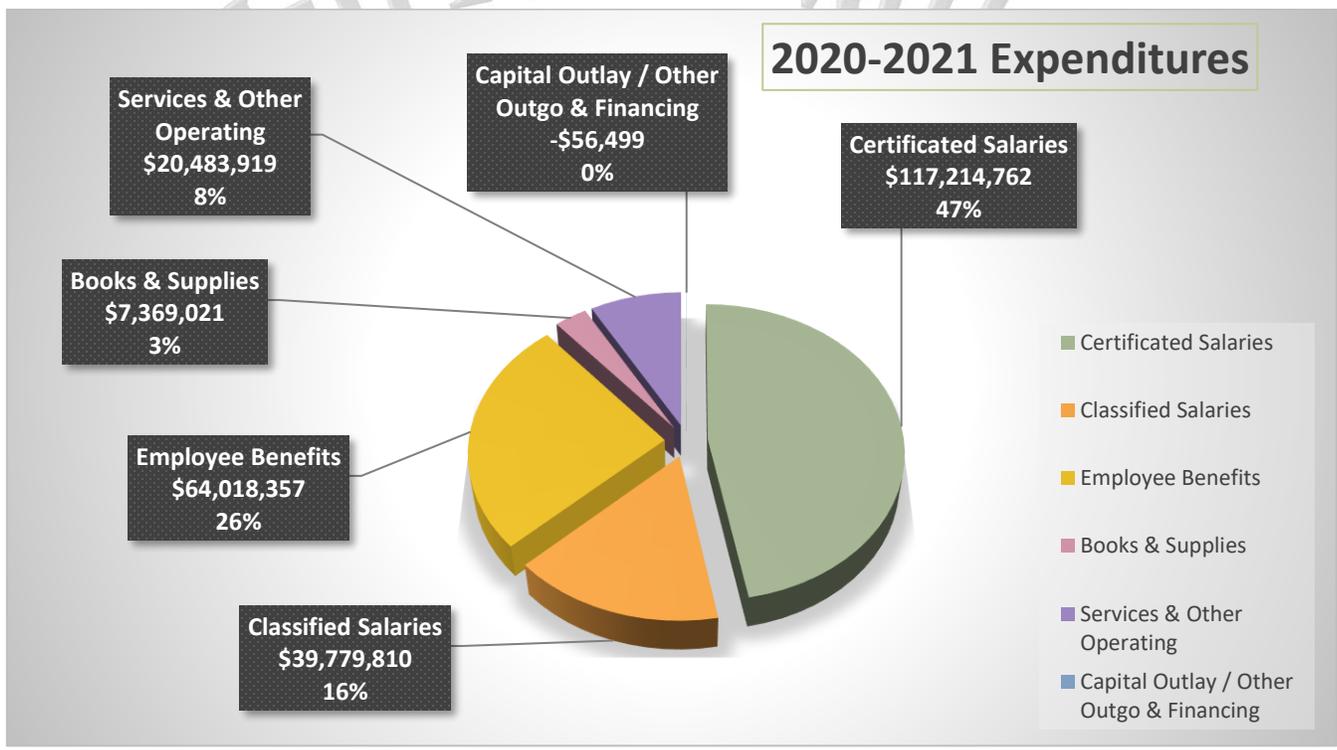
- ✚ Indirect costs from other funds are projected at <\$821,091>.

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Expenditures - continued

- ✚ Local Control Accountability Plan
 - Expenditures have been increased for step and column and retirement statutory benefit rates.

Total 2020-2021 expenditures are projected at \$248,809,370. This is a 2.06% increase over projected 2019-2020 expenditures.



Contributions to Programs

- ✚ Ongoing Major Maintenance Account contribution is projected at \$7,464,281 equal to 3.0% of total General Fund expenditures.
- ✚ Special education contribution is projected at \$28,856,736.
- ✚ Transportation contribution is projected at \$4,018,853.

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2020-2021 projected ending balance.

2020-2021 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 6,885,355	\$ 6,885,355
Assigned	\$ 21,349,681	\$ 0	\$ 21,349,681
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,464,281	\$ 0	\$ 7,464,281
Unassigned/Unappropriated	\$ 20,820,410	\$ 0	\$ 20,820,410
ENDING FUND BALANCE TOTALS	\$49,649,372	\$ 6,885,355	\$56,534,727

The 2018-2019 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	197,047,421.00	2.84%	202,643,075.00	2.67%	208,058,915.00
2. Federal Revenues	8100-8299	7,841,206.00	0.00%	7,841,206.00	0.00%	7,841,206.00
3. Other State Revenues	8300-8599	24,595,813.00	-30.72%	17,039,002.00	0.15%	17,064,600.00
4. Other Local Revenues	8600-8799	17,196,584.00	1.68%	17,486,046.00	1.67%	17,777,207.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		246,681,024.00	-0.68%	245,009,329.00	2.34%	250,741,928.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,868,716.00		114,505,494.00
b. Step & Column Adjustment				2,278,778.00		2,334,268.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				358,000.00		375,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,868,716.00	2.36%	114,505,494.00	2.37%	117,214,762.00
2. Classified Salaries						
a. Base Salaries				39,032,625.00		39,404,376.00
b. Step & Column Adjustment				371,751.00		375,434.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,032,625.00	0.95%	39,404,376.00	0.95%	39,779,810.00
3. Employee Benefits	3000-3999	58,800,564.00	6.49%	62,619,605.00	2.23%	64,018,357.00
4. Books and Supplies	4000-4999	7,414,853.00	-0.81%	7,354,651.00	0.20%	7,369,021.00
5. Services and Other Operating Expenditures	5000-5999	19,285,875.00	1.88%	19,648,169.00	4.25%	20,483,919.00
6. Capital Outlay	6000-6999	2,479,480.00	-85.06%	370,340.00	-86.50%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	472,452.00	0.00%	472,452.00	0.00%	472,452.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(578,951.00)	0.00%	(578,951.00)	0.00%	(578,951.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		238,775,614.00	2.10%	243,796,136.00	2.06%	248,809,370.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		7,905,410.00		1,213,193.00		1,932,558.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,483,566.00		53,388,976.00		54,602,169.00
2. Ending Fund Balance (Sum lines C and D1)		53,388,976.00		54,602,169.00		56,534,727.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	2,898,207.00		4,690,690.00		6,885,355.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	23,310,151.00		21,529,894.00		21,349,681.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,163,269.00		7,313,884.00		7,464,281.00
2. Unassigned/Unappropriated	9790	20,002,349.00		21,052,701.00		20,820,410.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,388,976.00		54,602,169.00		56,534,727.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,163,269.00		7,313,884.00		7,464,281.00
c. Unassigned/Unappropriated	9790	20,002,349.00		21,052,701.00		20,820,410.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,165,618.00		28,366,585.00		28,284,691.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.38%		11.64%		11.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		22,036.34		22,036.34		22,036.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		238,775,614.00		243,796,136.00		248,809,370.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		238,775,614.00		243,796,136.00		248,809,370.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,163,268.42		7,313,884.08		7,464,281.10
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)		7,163,268.42		7,313,884.08		7,464,281.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	197,047,421.00	2.84%	202,643,075.00	2.67%	208,058,915.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	11,847,511.00	-63.78%	4,290,700.00	0.60%	4,316,298.00
4. Other Local Revenues	8600-8799	4,535,265.00	-1.10%	4,485,265.00	-1.11%	4,435,265.00
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	(31,554,848.00)	10.23%	(34,781,629.00)	4.43%	(36,321,017.00)
6. Total (Sum lines A1 thru A5c)		181,890,349.00	-2.88%	176,652,411.00	2.18%	180,504,461.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,274,150.00		93,213,016.00
b. Step & Column Adjustment				1,890,866.00		1,931,708.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				48,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,274,150.00	2.12%	93,213,016.00	2.07%	95,144,724.00
2. Classified Salaries						
a. Base Salaries				24,045,946.00		24,258,878.00
b. Step & Column Adjustment				212,932.00		214,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,045,946.00	0.89%	24,258,878.00	0.89%	24,473,778.00
3. Employee Benefits	3000-3999	36,964,977.00	7.55%	39,755,154.00	1.29%	40,267,985.00
4. Books and Supplies	4000-4999	5,243,863.00	0.35%	5,262,061.00	0.36%	5,280,805.00
5. Services and Other Operating Expenditures	5000-5999	14,522,365.00	3.85%	15,081,231.00	5.68%	15,937,915.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	432,452.00	0.00%	432,452.00	0.00%	432,452.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(833,426.00)	-1.48%	(821,091.00)	0.00%	(821,091.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		171,700,327.00	3.22%	177,231,701.00	1.99%	180,766,568.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		10,190,022.00		(579,290.00)		(262,107.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,300,747.00		50,490,769.00		49,911,479.00
2. Ending Fund Balance (Sum lines C and D1)		50,490,769.00		49,911,479.00		49,649,372.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	23,310,151.00		21,529,894.00		21,349,681.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,163,269.00		7,313,884.00		7,464,281.00
2. Unassigned/Unappropriated	9790	20,002,349.00		21,052,701.00		20,820,410.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,490,769.00		49,911,479.00		49,649,372.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,163,269.00		7,313,884.00		7,464,281.00
c. Unassigned/Unappropriated	9790	20,002,349.00		21,052,701.00		20,820,410.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		27,165,618.00		28,366,585.00		28,284,691.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019-2020 Multi-Year Projections include the following adjustments: Line B1d - Increased athletic stipend allocations.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,826,206.00	0.00%	7,826,206.00	0.00%	7,826,206.00
3. Other State Revenues	8300-8599	12,748,302.00	0.00%	12,748,302.00	0.00%	12,748,302.00
4. Other Local Revenues	8600-8799	12,661,319.00	2.68%	13,000,781.00	2.62%	13,341,942.00
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	31,554,848.00	10.23%	34,781,629.00	4.43%	36,321,017.00
6. Total (Sum lines A1 thru A5c)		64,790,675.00	5.50%	68,356,918.00	2.75%	70,237,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,594,566.00		21,292,478.00
b. Step & Column Adjustment				387,912.00		402,560.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				310,000.00		375,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,594,566.00	3.39%	21,292,478.00	3.65%	22,070,038.00
2. Classified Salaries						
a. Base Salaries				14,986,679.00		15,145,498.00
b. Step & Column Adjustment				158,819.00		160,534.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,986,679.00	1.06%	15,145,498.00	1.06%	15,306,032.00
3. Employee Benefits	3000-3999	21,835,587.00	4.71%	22,864,451.00	3.87%	23,750,372.00
4. Books and Supplies	4000-4999	2,170,990.00	-3.61%	2,092,590.00	-0.21%	2,088,216.00
5. Services and Other Operating Expenditures	5000-5999	4,763,510.00	-4.13%	4,566,938.00	-0.46%	4,546,004.00
6. Capital Outlay	6000-6999	2,429,480.00	-86.81%	320,340.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,000.00	0.00%	40,000.00	0.00%	40,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	254,475.00	-4.85%	242,140.00	0.00%	242,140.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		67,075,287.00	-0.76%	66,564,435.00	2.22%	68,042,802.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,284,612.00)		1,792,483.00		2,194,665.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,182,819.00		2,898,207.00		4,690,690.00
2. Ending Fund Balance (Sum lines C and D1)		2,898,207.00		4,690,690.00		6,885,355.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,898,207.00		4,690,690.00		6,885,355.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,898,207.00		4,690,690.00		6,885,355.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019-2020 Multi-Year Projections include the following adjustments: Line B1d - 5 Certificated FTE for Special Education and budget adjustments due to the expiration of grant funds.						
2020-2021 Multi-Year Projections include the following adjustments: Line B1d - 5 Certificated FTE for Special Education.						



**SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW**

**2018 - 2019
Adopted Budget**

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	21,599	21,728		
Charter School	0			
Total ADA	21,599	21,728	N/A	Met
Second Prior Year (2016-17)				
District Regular	21,730	21,883		
Charter School	0			
Total ADA	21,730	21,883	N/A	Met
First Prior Year (2017-18)				
District Regular	21,883	22,036		
Charter School	0	0		
Total ADA	21,883	22,036	N/A	Met
Budget Year (2018-19)				
District Regular	22,036			
Charter School	0			
Total ADA	22,036			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	22,250	22,825		
Charter School	0	0		
Total Enrollment	22,250	22,825	N/A	Met
Second Prior Year (2016-17)				
District Regular	22,825	22,978		
Charter School	0	0		
Total Enrollment	22,825	22,978	N/A	Met
First Prior Year (2017-18)				
District Regular	22,978	23,120		
Charter School	0	0		
Total Enrollment	22,978	23,120	N/A	Met
Budget Year (2018-19)				
District Regular	23,120			
Charter School	0			
Total Enrollment	23,120			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	21,730	22,825	
Charter School		0	
Total ADA/Enrollment	21,730	22,825	95.2%
Second Prior Year (2016-17)			
District Regular	21,883	22,978	
Charter School		0	
Total ADA/Enrollment	21,883	22,978	95.2%
First Prior Year (2017-18)			
District Regular	22,036	23,120	
Charter School	0	0	
Total ADA/Enrollment	22,036	23,120	95.3%
		Historical Average Ratio:	95.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.7%

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	22,036	23,120		
Charter School	0	0		
Total ADA/Enrollment	22,036	23,120	95.3%	Met
1st Subsequent Year (2019-20)				
District Regular	22,036	23,120		
Charter School	0	0		
Total ADA/Enrollment	22,036	23,120	95.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	22,036	23,120		
Charter School	0	0		
Total ADA/Enrollment	22,036	23,120	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	197,047,421.00	202,643,075.00	208,058,915.00
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	22,038.83	22,038.83	22,038.83
b. Prior Year ADA (Funded)		22,038.83	22,038.83
c. Difference (Step 1a minus Step 1b)		0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%
Step 2 - Change in Funding Level		Budget Year (2018-19)	1st Subsequent Year (2019-20)
a. Prior Year LCFF Funding		184,941,651.00	197,047,421.00
b1. COLA percentage (if district is at target)		3.00%	2.57%
b2. COLA amount (proxy for purposes of this criterion)		5,548,249.53	5,064,118.72
c. Gap Funding (if district is not at target)		6,557,554.47	0.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		12,105,804.00	5,064,118.72
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		6.55%	2.57%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		6.55%	2.57%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.55% to 7.55%	1.67% to 3.67%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	50,379,684.00	50,379,684.00	50,379,684.00	50,379,684.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	184,972,105.00	197,076,303.00	202,643,075.00	208,058,915.00
District's Projected Change in LCFF Revenue:		6.54%	2.82%	2.67%
LCFF Revenue Standard:		5.55% to 7.55%	1.57% to 3.57%	1.67% to 3.67%
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)	133,349,494.41	147,811,095.09	90.2%
Second Prior Year (2016-17)	144,572,982.59	160,897,058.84	89.9%
First Prior Year (2017-18)	144,197,679.00	162,782,960.00	88.6%
Historical Average Ratio:			89.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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)	152,285,073.00	171,700,327.00	88.7%	Met
1st Subsequent Year (2019-20)	157,227,048.00	177,231,701.00	88.7%	Met
2nd Subsequent Year (2020-21)	159,886,487.00	180,766,568.00	88.4%	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):	6.55%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.45% to 16.55%	-7.43% to 12.57%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.55% to 11.55%	-2.43% to 7.57%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	7,424,298.00		
Budget Year (2018-19)	7,841,206.00	5.62%	No
1st Subsequent Year (2019-20)	7,841,206.00	0.00%	No
2nd Subsequent Year (2020-21)	7,841,206.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2017-18)	21,830,080.00		
Budget Year (2018-19)	24,595,813.00	12.67%	Yes
1st Subsequent Year (2019-20)	17,039,002.00	-30.72%	Yes
2nd Subsequent Year (2020-21)	17,064,600.00	0.15%	No

Explanation:
(required if Yes)

2018-2019 state revenues include one-time funds for outstanding mandates equal to \$344 per average daily attendance (ADA) totaling \$7,580,384. 2019-2020 does not include one-time funds for outstanding mandates.

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

First Prior Year (2017-18)	17,278,065.00		
Budget Year (2018-19)	17,196,584.00	-0.47%	Yes
1st Subsequent Year (2019-20)	17,486,046.00	1.68%	No
2nd Subsequent Year (2020-21)	17,777,207.00	1.67%	No

Explanation:
(required if Yes)

2018-2019 Local revenues have been reduced for one-time donations received in 2017-2018.

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

First Prior Year (2017-18)	7,285,856.00		
Budget Year (2018-19)	7,414,853.00	1.77%	No
1st Subsequent Year (2019-20)	7,354,651.00	-0.81%	No
2nd Subsequent Year (2020-21)	7,369,021.00	0.20%	No

Explanation:
(required if Yes)

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

First Prior Year (2017-18)	18,353,753.00		
Budget Year (2018-19)	19,285,875.00	5.08%	No
1st Subsequent Year (2019-20)	19,648,169.00	1.88%	No
2nd Subsequent Year (2020-21)	20,483,919.00	4.25%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	46,532,443.00		
Budget Year (2018-19)	49,633,603.00	6.66%	Met
1st Subsequent Year (2019-20)	42,366,254.00	-14.64%	Not Met
2nd Subsequent Year (2020-21)	42,683,013.00	0.75%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	25,639,609.00		
Budget Year (2018-19)	26,700,728.00	4.14%	Met
1st Subsequent Year (2019-20)	27,002,820.00	1.13%	Met
2nd Subsequent Year (2020-21)	27,852,940.00	3.15%	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)

Explanation:

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

2018-2019 state revenues include one-time funds for outstanding mandates equal to \$344 per average daily attendance (ADA) totaling \$7,580,384. 2019-2020 does not include one-time funds for outstanding mandates.

Explanation:

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

2018-2019 Local revenues have been reduced for one-time donations received in 2017-2018.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	238,775,614.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	238,775,614.00	7,163,268.42	5,600,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	238,775,614.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	238,775,614.00	7,163,268.42	3,579,870.36	3,579,870.36

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%
4,775,512.28	4,775,512.28

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
5,600,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

4,775,512.28

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,995,564.00	6,618,889.00	6,683,636.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,942,259.11	11,855,973.19	19,218,625.00
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)	15,937,823.11	18,474,862.19	25,902,261.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	199,852,126.76	220,629,627.42	222,787,860.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	199,852,126.76	220,629,627.42	222,787,860.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.0%	8.4%	11.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	2.8%	3.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	18,488,262.19	147,846,672.09	N/A	Met
Second Prior Year (2016-17)	5,003,908.73	160,897,058.84	N/A	Met
First Prior Year (2017-18)	7,211,178.00	162,782,960.00	N/A	Met
Budget Year (2018-19) (Information only)	10,190,022.00	171,700,327.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2015-16)	7,305,767.00	9,597,398.46	N/A	Met
Second Prior Year (2016-17)	26,229,601.00	28,085,660.65	N/A	Met
First Prior Year (2017-18)	35,941,174.00	33,089,569.00	7.9%	Not Met
Budget Year (2018-19) (Information only)	40,300,747.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,036	22,036	22,036
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	238,775,614.00	243,796,136.00	248,809,370.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	238,775,614.00	243,796,136.00	248,809,370.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,163,268.42	7,313,884.08	7,464,281.10
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)	7,163,268.42	7,313,884.08	7,464,281.10

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)	7,163,269.00	7,313,884.00	7,464,281.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,002,349.00	21,052,701.00	20,820,410.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
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)	27,165,618.00	28,366,585.00	28,284,691.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.38%	11.64%	11.37%
District's Reserve Standard (Section 10B, Line 7):	7,163,268.42	7,313,884.08	7,464,281.10
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?

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?

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?

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)?

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(27,575,605.00)			
Budget Year (2018-19)	(31,554,848.00)	3,979,243.00	14.4%	Not Met
1st Subsequent Year (2019-20)	(34,781,629.00)	3,226,781.00	10.2%	Not Met
2nd Subsequent Year (2020-21)	(36,321,017.00)	1,539,388.00	4.4%	Met
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
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

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)

2018-2019 contributions include meeting additional staffing needs, step and column costs and increased retirement contribution rates. 2019-2020 contributions include moving to the full 3% contribution to the ongoing major maintenance account.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	12-8673	12-7439	119,827
Certificates of Participation	10	03-8011, 25-8699	03-7438, 7439, 25-7438, 7439	5,105,000
General Obligation Bonds	29	51-85XX, 86XX	51-7433, 7434	197,157,698
Supp Early Retirement Program	2	03-8011	03-3901, 3902	3,014,466
State School Building Loans				
Compensated Absences	1	03-8011	03-2XXX, 3XXX	490,346

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

Certificates of Participation	23	CFD Levy Special Tax Fund		18,740,000
TOTAL:				224,627,337

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	59,914	59,914	59,914	0
Certificates of Participation	606,990	607,414	607,320	606,623
General Obligation Bonds	17,723,195	17,683,952	18,636,819	19,166,589
Supp Early Retirement Program	1,507,233	1,507,233	1,507,233	0
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
Certificates of Participation	776,363	764,463	782,763	785,663
Total Annual Payments:	20,673,695	20,622,976	21,594,049	20,558,875
Has total annual payment increased over prior year (2017-18)?		No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond Interest and Redemption Fund

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

12,556,155.00
0.00
12,556,155.00
Actuarial
Feb 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)
a.	1,704,185.00	1,704,185.00	1,704,185.00
b.	454,568.00	454,568.00	454,568.00
c.	571,146.00	464,222.00	578,242.00
d.	91	91	91

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,032.0	1,062.9	1,067.9	1,072.9

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.

2017-2018 unsettled at print time of Adopted Budget.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,133,477		
	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	7,988,850	8,035,225	8,081,600
3. Percent of H&W cost paid by employer	\$9,275 Cap per FTE	\$9,275 Cap per FTE	\$9,275 Cap per FTE
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,466,831	2,564,751	2,648,053
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	781.7	790.6	790.6	790.6

Classified (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.

2017-2018 unsettled at print time of Adopted Budget.
--

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

392,027

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
4,197,048	4,197,048	4,197,048
\$9,275 Cap per FTE	\$9,275 Cap per FTE	\$9,275 Cap per FTE
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
389,118	404,367	416,784
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	150.1	153.4	153.4	153.4

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.

2017-2018 unsettled at print time of Adopted Budget.
--

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No		
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

211,823

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	1,152,336	1,152,336	1,152,336
Percent of H&W cost paid by employer	\$9,275 Cap per FTE	\$9,275 Cap per FTE	\$9,275 Cap per FTE
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	296,913	303,598	313,312
Percent change in step & column over prior year			

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	91,766	91,766	91,766
Percent change in cost of other benefits over prior year	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? | No |
| 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



ADULT EDUCATION FUND

2018 - 2019
Adopted Budget

Adult Education

2018-2019 Adopted Budget Assumptions

Overview

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

Revenues

Federal revenues are based on the 2017-2018 grant awards. 2018-2019 Federal funding is projected at \$97,046.

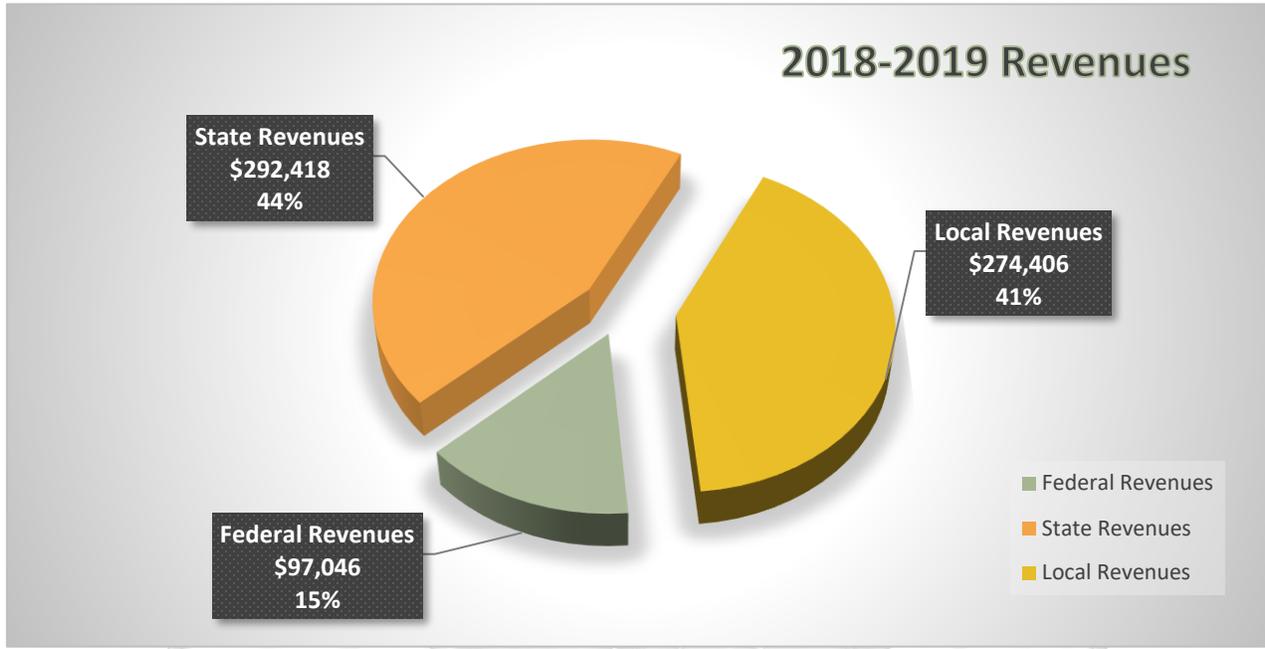
State revenues include AB104 Adult Education Block Grant funding projected at \$271,111. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$21,307. 2018-2019 State funding is projected at \$292,418.

Local revenues are projected at \$274,406 and include online classes offered to the public through Ed 2 Go, GED testing fees, summer camps programs and interest earnings.

Federal funding is equal to 15% of total revenues. State funding is equal to 44% of total revenues. Local revenue funding is equal to 41% of total revenues. Total 2018-2019 Adopted Budget revenues are projected at \$663,870.

Adult Education 2018-2019 Adopted Budget Assumptions

Revenues-continued



Expenditures

State and local revenues are used to cover the costs associated with the Adult Education GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in areas unrelated to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 5.19%.

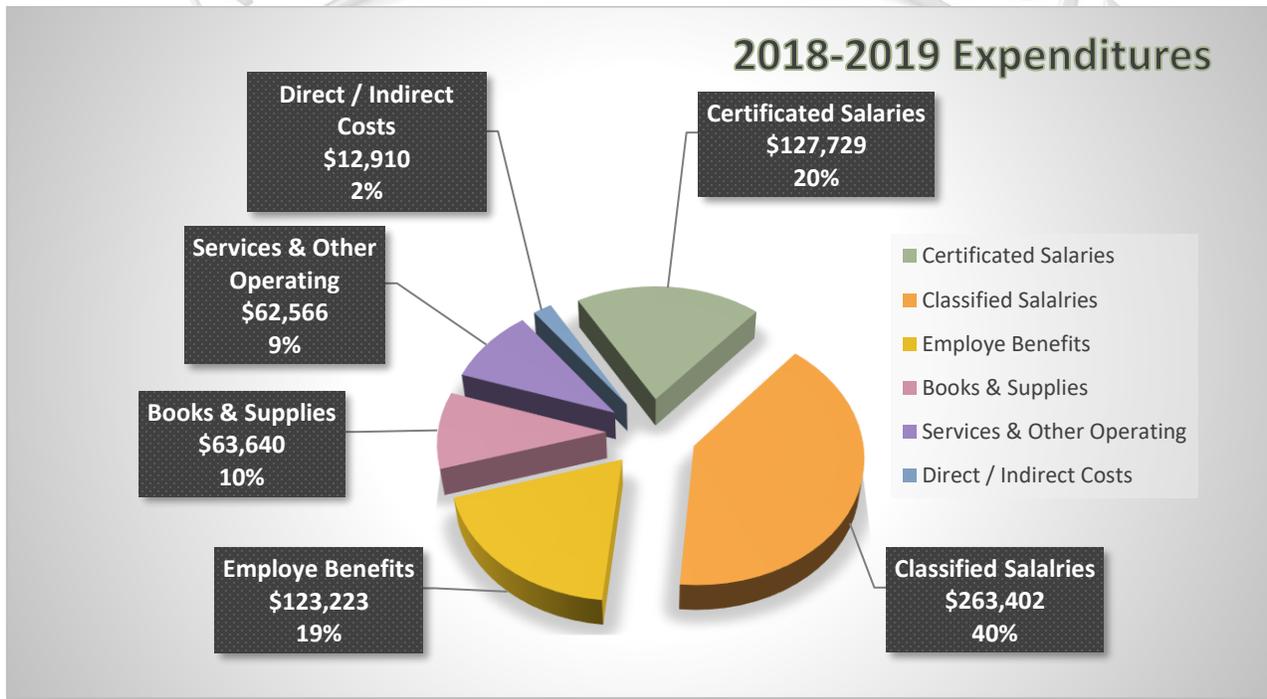
Salary and benefits account for 79% of total expenditures. Step and Column for all classified employees is \$2,219 plus statutory benefits of \$629 for a total of \$2,848. There is no projected step and column movement for certificated employees. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 21% of total expenditures. Total 2018-2019 Adopted Budget expenditures are projected at \$653,470.

Adult Education 2018-2019 Adopted Budget Assumptions

Expenditures-continued

Description	2018-2019 Adopted Budget FTE's
Certificated	.40
Classified	2.45
Total FTE's (Full-time Equivalents)	2.85

2018-2019 Adopted Budget includes 2.85 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 20.38% for certificated and 28.362% for classified.



Fund Balance

The Adult Education Fund projects a positive ending balance of \$407,708 for the 2018-2019 fiscal year.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,046.00	97,046.00	0.0%
3) Other State Revenue		8300-8599	292,262.00	292,418.00	0.1%
4) Other Local Revenue		8600-8799	270,202.00	274,406.00	1.6%
5) TOTAL, REVENUES			659,510.00	663,870.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	127,612.00	127,729.00	0.1%
2) Classified Salaries		2000-2999	256,974.00	263,402.00	2.5%
3) Employee Benefits		3000-3999	107,866.00	123,223.00	14.2%
4) Books and Supplies		4000-4999	81,668.00	63,640.00	-22.1%
5) Services and Other Operating Expenditures		5000-5999	91,656.00	62,566.00	-31.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,576.00	12,910.00	-17.1%
9) TOTAL, EXPENDITURES			681,352.00	653,470.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,842.00)	10,400.00	-147.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,842.00)	10,400.00	-147.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,150.00	397,308.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,150.00	397,308.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,150.00	397,308.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			397,308.00	407,708.00	2.6%
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			29,154.00	29,154.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	368,154.00	378,554.00	2.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	397,308.00		
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			397,308.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			397,308.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,046.00	97,046.00	0.0%
TOTAL, FEDERAL REVENUE			97,046.00	97,046.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	260,595.00	271,111.00	4.0%
All Other State Revenue	All Other	8590	31,667.00	21,307.00	-32.7%
TOTAL, OTHER STATE REVENUE			292,262.00	292,418.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	268,802.00	273,006.00	1.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			270,202.00	274,406.00	1.6%
TOTAL, REVENUES			659,510.00	663,870.00	0.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	76,384.00	76,500.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,228.00	51,229.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			127,612.00	127,729.00	0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	167,177.00	170,000.00	1.7%
Classified Support Salaries		2200	36,205.00	40,227.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,592.00	53,175.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,974.00	263,402.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,417.00	69,777.00	21.5%
PERS		3201-3202	13,277.00	16,870.00	27.1%
OASDI/Medicare/Alternative		3301-3302	16,216.00	11,463.00	-29.3%
Health and Welfare Benefits		3401-3402	10,773.00	14,746.00	36.9%
Unemployment Insurance		3501-3502	194.00	197.00	1.5%
Workers' Compensation		3601-3602	9,989.00	10,170.00	1.8%
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			107,866.00	123,223.00	14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,304.00	1,941.00	48.8%
Materials and Supplies		4300	34,325.00	31,699.00	-7.7%
Noncapitalized Equipment		4400	46,039.00	30,000.00	-34.8%
TOTAL, BOOKS AND SUPPLIES			81,668.00	63,640.00	-22.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,077.00	13,100.00	8.5%
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	1,270.00	900.00	-29.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,732.00	610.00	-87.1%
Professional/Consulting Services and Operating Expenditures		5800	71,461.00	47,656.00	-33.3%
Communications		5900	2,116.00	300.00	-85.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,656.00	62,566.00	-31.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,576.00	12,910.00	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,576.00	12,910.00	-17.1%
TOTAL, EXPENDITURES			681,352.00	653,470.00	-4.1%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,046.00	97,046.00	0.0%
3) Other State Revenue		8300-8599	292,262.00	292,418.00	0.1%
4) Other Local Revenue		8600-8799	270,202.00	274,406.00	1.6%
5) TOTAL, REVENUES			659,510.00	663,870.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		199,377.00	153,459.00	-23.0%
2) Instruction - Related Services	2000-2999		157,820.00	153,074.00	-3.0%
3) Pupil Services	3000-3999		49,015.00	60,911.00	24.3%
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		259,564.00	273,116.00	5.2%
7) General Administration	7000-7999		15,576.00	12,910.00	-17.1%
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			681,352.00	653,470.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,842.00)	10,400.00	-147.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,842.00)	10,400.00	-147.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,150.00	397,308.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,150.00	397,308.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,150.00	397,308.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			397,308.00	407,708.00	2.6%
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			29,154.00	29,154.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	368,154.00	378,554.00	2.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	29,154.00	29,154.00
Total, Restricted Balance		29,154.00	29,154.00



CHILD DEVELOPMENT FUND

2018 - 2019
Adopted Budget

Child Development Fund 2018-2019 Adopted Budget Assumptions

Overview

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED); SEED camp for non-school days; Parent Center; Early Childhood Education-subsidized and parent pay programs. Family Services has a State Preschool direct contract with California Department of Education that funds programs at Tovashal, Murrieta and Buchanan Elementary schools. Family Services is a subcontractor of Riverside County Office of Education to provide State Preschool at Lisa J. Mails, Tovashal, Cole Canyon, E. Hale Curran, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families a parent pay, one-hundred and eighty days per year, three hours per day, early childhood education program. The parent pay program is for families that exceed state guidelines. The Early Childhood Education parent pay program is offered throughout the district. Family Services Early Childhood Education programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. The Early Childhood Education program provides comprehensive early learning experiences. Annually, children in the Family Services Early Childhood Education program have dental and vision assessments.

Family Services Child Development Center (CDC) established in October, 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year State Preschool and General Child Care classrooms at the Child Development Center for two through four year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are primarily funded through Riverside County Office of Education, Early Care and Education Division, with California Department of Education General Child Care or California State Preschool funds and must qualify based on income and need. Twenty percent of children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four year olds is one adult to eight children, group size of twenty-four. For toddlers the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides a comprehensive early learning experiences, dental, hearing and vision assessments and nutrition services.

Child Development Fund 2018-2019 Adopted Budget Assumptions

Overview - continued

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Currently, there are over five hundred and fifty students enrolled in the SEED program. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten and Transitional Kindergarten. Subsidized spaces through RCOE-ECE funded by CDE are available to eligible families at Avaxat, Buchanan, Murrieta, Alta Murrieta and E Hale Curran Elementary Schools' SEED programs.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. The Parent Center offers a variety of parenting classes. The Parent Center also provides meeting and support group space to the community.

Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based on 2018-2019 information provided by the grantee. 2018-2019 Adopted Budget federal revenues are projected at \$604,667.

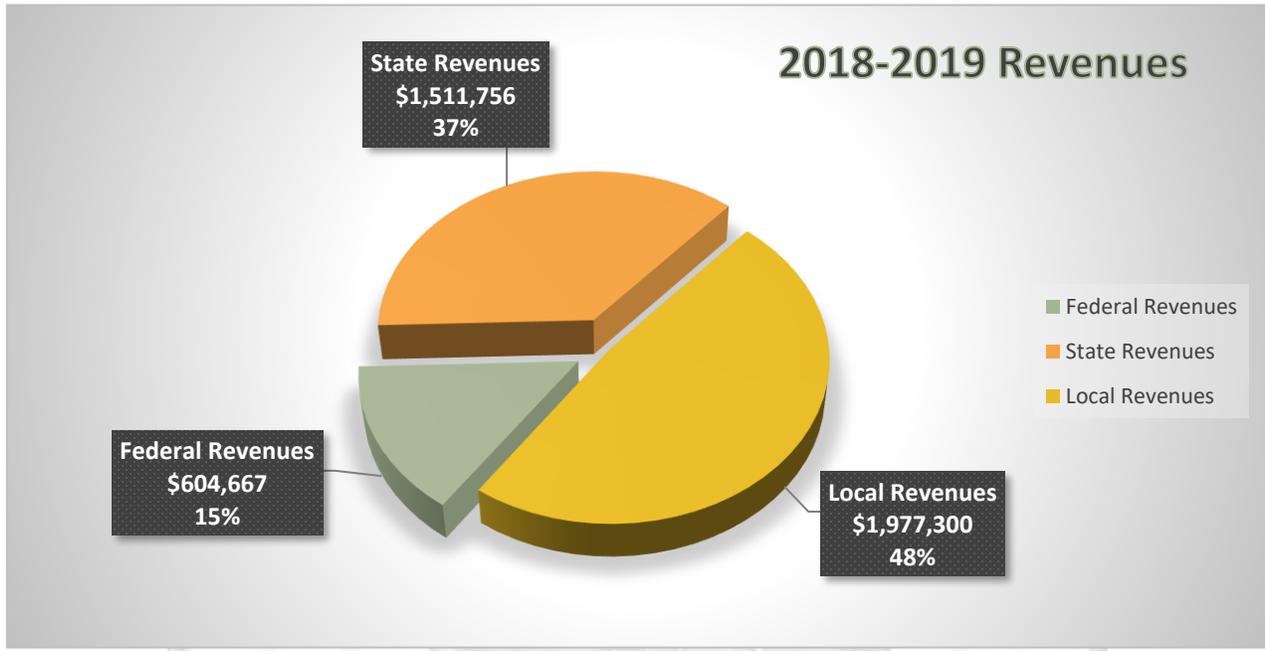
State Revenues in the Child Development Fund include grants from the California Department of Education and Riverside County Office of Education-Children's Services Unit. State revenues are projected at \$1,492,571. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$19,185. 2018-2019 Adopted Budget state revenues are projected at \$1,511,756.

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, parent pay Early Childhood Education and interest earnings. Revenue from these sources is projected at \$1,825,300. 2018-2019 Adopted Budget revenues include an improved rate schedule to better meet the needs of parents in the parent pay Early Childhood Education program. Other Local revenues are projected at \$152,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education. 2018-2019 Adopted Budget local revenues are projected at \$1,977,300.

Federal and state revenue funding is equal to 52% of total revenues. Local revenue funding is equal to 48% of total revenues. Total 2018-2019 Adopted Budget revenues are projected at \$4,093,723.

Child Development Fund 2018-2019 Adopted Budget Assumptions

Revenues- continued



Expenditures

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

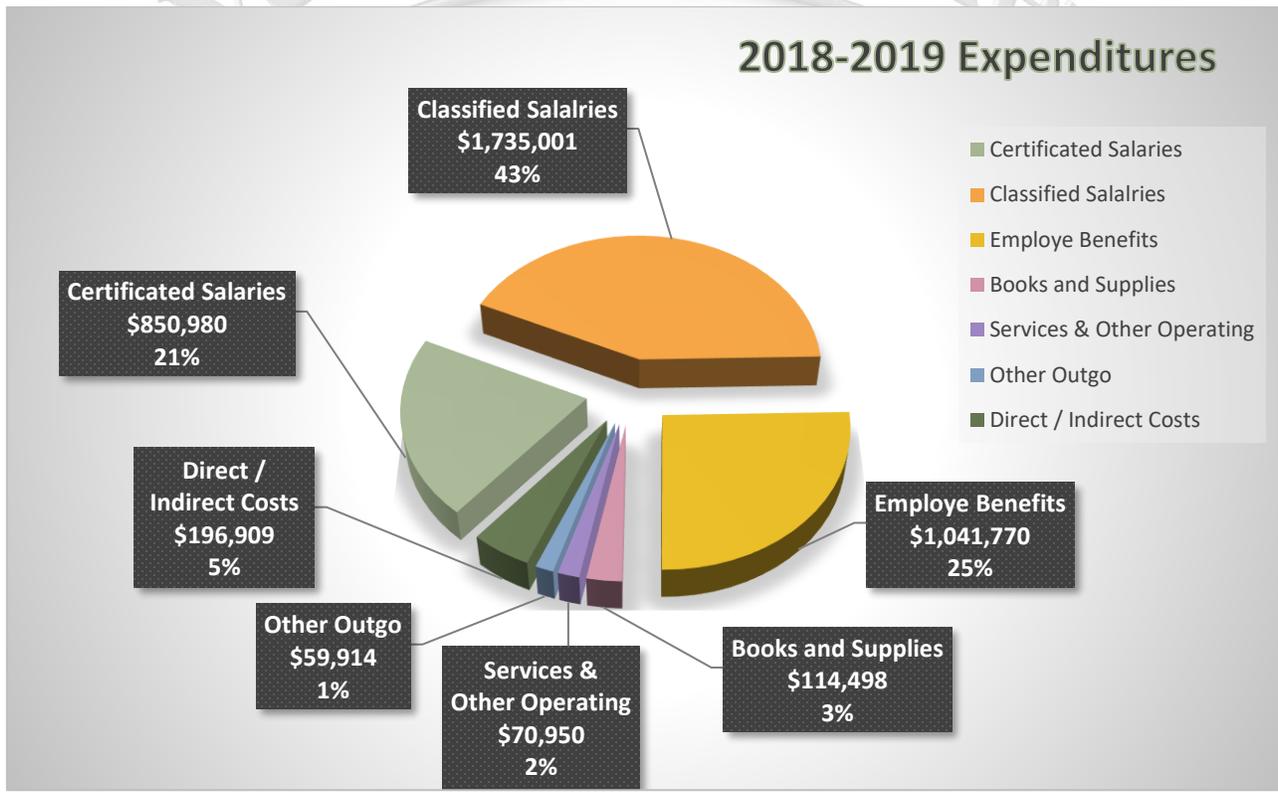
Salary and benefits are equal 89% of total expenditures. Step and Column for all certificated employees is \$8,913 plus statutory benefits of \$2,416 for a total of \$11,329. Step and Column for all classified employees is \$20,539 plus statutory benefits of \$5,725 for a total of \$26,264. Other expenditures totaling 11% include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.19% is included for both unrestricted and restricted programs. Total 2018-2019 Adopted Budget expenditures are projected at \$4,070,022.

Child Development Fund 2018-2019 Adopted Budget Assumptions

Expenditures- continued

Description	2018-2019 Adopted Budget FTEs
Certificated Teachers / Certificated Support	13.50
Classified	46.41
Management / Support	2.41
Total FTE's (Full-time Equivalents)	62.32

2018-2019 Adopted Budget includes 62.32 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 20.38% for certificated and 28.362% for classified.



Fund Balance

The Child Development Fund projects a positive ending fund balance of \$372,795 for the 2018-2019 fiscal year.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	475,000.00	604,667.00	27.3%
3) Other State Revenue		8300-8599	1,637,767.00	1,511,756.00	-7.7%
4) Other Local Revenue		8600-8799	1,917,300.00	1,977,300.00	3.1%
5) TOTAL, REVENUES			4,030,067.00	4,093,723.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	844,631.00	850,980.00	0.8%
2) Classified Salaries		2000-2999	1,678,714.00	1,735,001.00	3.4%
3) Employee Benefits		3000-3999	938,534.00	1,041,770.00	11.0%
4) Books and Supplies		4000-4999	189,605.00	114,498.00	-39.6%
5) Services and Other Operating Expenditures		5000-5999	80,770.00	70,950.00	-12.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,914.00	59,914.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,755.00	196,909.00	-2.4%
9) TOTAL, EXPENDITURES			3,993,923.00	4,070,022.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,144.00	23,701.00	-34.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,144.00	23,701.00	-34.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,950.00	349,094.00	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,950.00	349,094.00	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,950.00	349,094.00	11.5%
2) Ending Balance, June 30 (E + F1e)			349,094.00	372,795.00	6.8%
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			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	349,094.00	372,795.00	6.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	349,094.00		
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			349,094.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			349,094.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
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	475,000.00	604,667.00	27.3%
TOTAL, FEDERAL REVENUE			475,000.00	604,667.00	27.3%
OTHER STATE REVENUE					
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	1,535,431.00	1,492,571.00	-2.8%
All Other State Revenue	All Other	8590	102,336.00	19,185.00	-81.3%
TOTAL, OTHER STATE REVENUE			1,637,767.00	1,511,756.00	-7.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,300.00	5,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,856,000.00	1,916,000.00	3.2%
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	56,000.00	56,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,917,300.00	1,977,300.00	3.1%
TOTAL, REVENUES			4,030,067.00	4,093,723.00	1.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	638,574.00	637,602.00	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,057.00	213,378.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			844,631.00	850,980.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	598,009.00	731,277.00	22.3%
Classified Support Salaries		2200	856,878.00	758,298.00	-11.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	223,827.00	245,426.00	9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,678,714.00	1,735,001.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,339.00	45,880.00	29.8%
PERS		3201-3202	347,179.00	429,202.00	23.6%
OASDI/Medicare/Alternative		3301-3302	173,525.00	187,484.00	8.0%
Health and Welfare Benefits		3401-3402	306,987.00	307,902.00	0.3%
Unemployment Insurance		3501-3502	1,204.00	1,301.00	8.1%
Workers' Compensation		3601-3602	65,542.00	67,235.00	2.6%
OPEB, Allocated		3701-3702	8,758.00	2,766.00	-68.4%
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			938,534.00	1,041,770.00	11.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	177,297.00	114,498.00	-35.4%
Noncapitalized Equipment		4400	12,308.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			189,605.00	114,498.00	-39.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,100.00	6,100.00	-24.7%
Dues and Memberships		5300	3,566.00	3,900.00	9.4%
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	14,770.00	11,150.00	-24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,149.00	11,700.00	4.9%
Professional/Consulting Services and Operating Expenditures		5800	42,985.00	37,900.00	-11.8%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,770.00	70,950.00	-12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,914.00	59,914.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,914.00	59,914.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,755.00	196,909.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,755.00	196,909.00	-2.4%
TOTAL, EXPENDITURES			3,993,923.00	4,070,022.00	1.9%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	475,000.00	604,667.00	27.3%
3) Other State Revenue		8300-8599	1,637,767.00	1,511,756.00	-7.7%
4) Other Local Revenue		8600-8799	1,917,300.00	1,977,300.00	3.1%
5) TOTAL, REVENUES			4,030,067.00	4,093,723.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,640,436.00	1,935,294.00	18.0%
2) Instruction - Related Services	2000-2999		371,763.00	380,495.00	2.3%
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		1,718,707.00	1,497,410.00	-12.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,755.00	196,909.00	-2.4%
8) Plant Services	8000-8999		1,348.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,914.00	59,914.00	0.0%
10) TOTAL, EXPENDITURES			3,993,923.00	4,070,022.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,144.00	23,701.00	-34.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,144.00	23,701.00	-34.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,950.00	349,094.00	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,950.00	349,094.00	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,950.00	349,094.00	11.5%
2) Ending Balance, June 30 (E + F1e)			349,094.00	372,795.00	6.8%
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			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	349,094.00	372,795.00	6.8%
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 Estimated Actuals	2018-19 Budget
<hr/>			
Total, Restricted Balance		0.00	0.00



CAFETERIA SPECIAL REVENUE FUND

2018 - 2019
Adopted Budget

Cafeteria Special Revenue Fund 2018-2019 Adopted Budget Assumptions

Overview

Cafeteria Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 600,472 breakfasts and 1,362,477 lunches, as well as 482,650 a la carte meals during the 2017-2018 fiscal year.

Revenues

Revenues within the Cafeteria Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days.

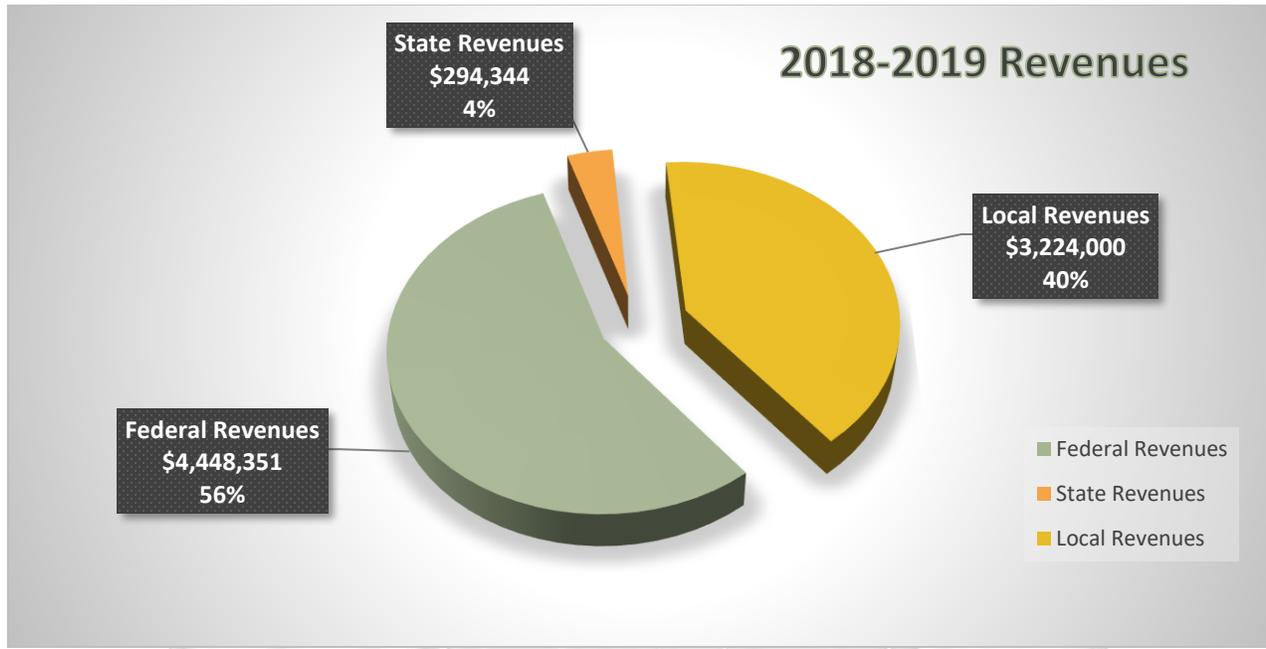
Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$4,242,695 and is based on food sales from July 2017 through April 2018. Federal donated commodities entitlement is projected at \$500,000 and is based on the number of lunches served during the 2017-2018 fiscal year. Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,224,000 and is based on food sales from July 2017 through April 2018, current interest rates, cash-flow analysis and historical data.

Approximately 36% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are equal to 60% of total revenues. Donated food commodities within federal revenues are equal to 6% of total revenues. Local revenues are equal to 40% of total revenues. Total 2018-2019 Adopted Budget revenues are projected at \$7,966,695.

Cafeteria Special Revenue Fund 2018-2019 Adopted Budget Assumptions

Revenues – continued



Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.19%.

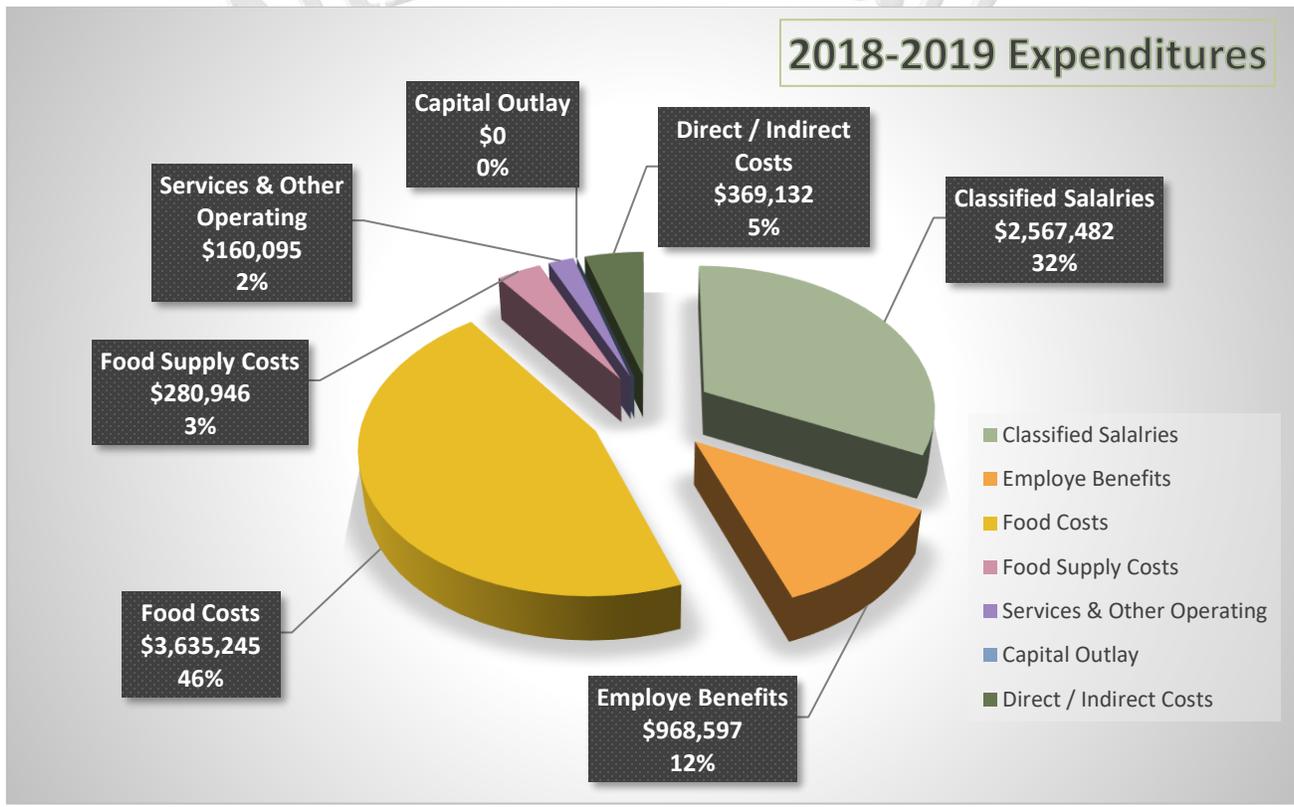
Salary and benefits account for 44% of total expenditures. Step and Column for all classified employees is \$29,237 plus statutory benefits of \$7,580 for a total of \$36,817. California food costs, commodities and supplies account for 49% of total expenditures. All other costs account for 7% of total expenditures. Total 2018-2019 Adopted Budget expenditures are projected at \$7,981,497.

Cafeteria Special Revenue Fund 2018-2019 Adopted Budget Assumptions

Expenditures - continued

Description	2018-2019 Adopted Budget FTE's
Classified Management	3.00
Classified	69.09
Total FTE's (Full-time equivalents)	72.09

2018-2019 Adopted Budget includes 72.09 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 28.362% for classified positions.



Fund Balance

The Cafeteria Fund projects a positive ending balance of \$1,647,210 for the 2018-2019 fiscal year.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,302,050.00	4,448,351.00	3.4%
3) Other State Revenue		8300-8599	294,344.00	294,344.00	0.0%
4) Other Local Revenue		8600-8799	3,230,716.00	3,224,000.00	-0.2%
5) TOTAL, REVENUES			7,827,110.00	7,966,695.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,516,047.00	2,567,482.00	2.0%
3) Employee Benefits		3000-3999	908,460.00	968,597.00	6.6%
4) Books and Supplies		4000-4999	3,746,652.00	3,916,191.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	151,195.00	160,095.00	5.9%
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	360,799.00	369,132.00	2.3%
9) TOTAL, EXPENDITURES			7,683,153.00	7,981,497.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,957.00	(14,802.00)	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,957.00	(14,802.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,518,055.00	1,662,012.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,055.00	1,662,012.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,518,055.00	1,662,012.00	9.5%
2) Ending Balance, June 30 (E + F1e)			1,662,012.00	1,647,210.00	-0.9%
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			1,662,012.00	1,647,210.00	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,662,012.00		
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			1,662,012.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,662,012.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,852,050.00	3,948,351.00	2.5%
Donated Food Commodities		8221	450,000.00	500,000.00	11.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,302,050.00	4,448,351.00	3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	294,344.00	294,344.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			294,344.00	294,344.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,226,466.00	3,220,000.00	-0.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,250.00	4,000.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,230,716.00	3,224,000.00	-0.2%
TOTAL, REVENUES			7,827,110.00	7,966,695.00	1.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,036,458.00	2,077,615.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	288,880.00	295,127.00	2.2%
Clerical, Technical and Office Salaries		2400	190,709.00	194,740.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,516,047.00	2,567,482.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	358,019.00	426,872.00	19.2%
OASDI/Medicare/Alternative		3301-3302	181,227.00	196,179.00	8.3%
Health and Welfare Benefits		3401-3402	288,791.00	269,210.00	-6.8%
Unemployment Insurance		3501-3502	1,187.00	1,284.00	8.2%
Workers' Compensation		3601-3602	65,408.00	66,755.00	2.1%
OPEB, Allocated		3701-3702	13,828.00	8,297.00	-40.0%
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			908,460.00	968,597.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	232,037.00	240,946.00	3.8%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.0%
Food		4700	3,474,615.00	3,635,245.00	4.6%
TOTAL, BOOKS AND SUPPLIES			3,746,652.00	3,916,191.00	4.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,700.00	5,000.00	85.2%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	1,700.00	1,700.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,300.00	42,800.00	17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,300.00	8,200.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	100,695.00	100,895.00	0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,195.00	160,095.00	5.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	360,799.00	369,132.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			360,799.00	369,132.00	2.3%
TOTAL, EXPENDITURES			7,683,153.00	7,981,497.00	3.9%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,302,050.00	4,448,351.00	3.4%
3) Other State Revenue		8300-8599	294,344.00	294,344.00	0.0%
4) Other Local Revenue		8600-8799	3,230,716.00	3,224,000.00	-0.2%
5) TOTAL, REVENUES			7,827,110.00	7,966,695.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
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		7,322,354.00	7,612,365.00	4.0%
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		360,799.00	369,132.00	2.3%
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			7,683,153.00	7,981,497.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			143,957.00	(14,802.00)	-110.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,957.00	(14,802.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,518,055.00	1,662,012.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,055.00	1,662,012.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,518,055.00	1,662,012.00	9.5%
2) Ending Balance, June 30 (E + F1e)			1,662,012.00	1,647,210.00	-0.9%
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			1,662,012.00	1,647,210.00	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,662,012.00	1,647,210.00
Total, Restricted Balance		<u>1,662,012.00</u>	<u>1,647,210.00</u>



BUILDING FUND

2018 - 2019
Adopted Budget

Building Fund

2018-2019 Adopted Budget Assumptions

Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for improvements, technology and equipment to support 21st Century learning, building, building system and facility renovations, upgrades and repairs, site acquisition and construction of a new elementary school as described in a ballot measure approved by the voters.

Revenues

Revenues for budget year include interest earnings of approximately \$75,000.

Expenditures

- ✚ Devices:
 - Devices are being ordered using the approved site plans as the guide for purchases.
- ✚ Capital Facilities
 - Projects include HVAC replacement, carpet replacement, roof replacement/repairs, MVHS ADA upgrades, and district-wide security upgrades.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,792.00	75,000.00	-31.7%
5) TOTAL, REVENUES			109,792.00	75,000.00	-31.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,365,376.00	1,954,378.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	1,522,286.00	1,600,600.00	5.1%
6) Capital Outlay		6000-6999	4,347,505.00	6,735,600.00	54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,235,167.00	10,290,578.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,125,375.00)	(10,215,578.00)	25.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,125,375.00)	(10,215,578.00)	25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,685,006.00	10,559,631.00	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,685,006.00	10,559,631.00	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,685,006.00	10,559,631.00	-43.5%
2) Ending Balance, June 30 (E + F1e)			10,559,631.00	344,053.00	-96.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,559,631.00	344,053.00	-96.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,559,632.00		
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			10,559,632.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,559,632.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	109,792.00	75,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,792.00	75,000.00	-31.7%
TOTAL, REVENUES			109,792.00	75,000.00	-31.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,816.00	13,000.00	-59.1%
Noncapitalized Equipment		4400	2,333,560.00	1,941,378.00	-16.8%
TOTAL, BOOKS AND SUPPLIES			2,365,376.00	1,954,378.00	-17.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,299,540.00	1,352,000.00	4.0%
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	222,746.00	248,600.00	11.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,522,286.00	1,600,600.00	5.1%
CAPITAL OUTLAY					
Land		6100	10,100.00	10,000.00	-1.0%
Land Improvements		6170	708,516.00	7,000.00	-99.0%
Buildings and Improvements of Buildings		6200	3,596,889.00	6,633,600.00	84.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,000.00	85,000.00	165.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,347,505.00	6,735,600.00	54.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,235,167.00	10,290,578.00	25.0%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,792.00	75,000.00	-31.7%
5) TOTAL, REVENUES			109,792.00	75,000.00	-31.7%
B. EXPENDITURES (Objects 1000-7999)					
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		8,235,167.00	10,290,578.00	25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,235,167.00	10,290,578.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,125,375.00)	(10,215,578.00)	25.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,125,375.00)	(10,215,578.00)	25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,685,006.00	10,559,631.00	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,685,006.00	10,559,631.00	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,685,006.00	10,559,631.00	-43.5%
2) Ending Balance, June 30 (E + F1e)			10,559,631.00	344,053.00	-96.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,559,631.00	344,053.00	-96.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	10,559,631.00	344,053.00
Total, Restricted Balance		<u>10,559,631.00</u>	<u>344,053.00</u>



CAPITAL FACILITIES FUND

2018 - 2019
Adopted Budget

Capital Facilities Fund

2018-2019 Adopted Budget Assumptions

Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues

Collection of Developer Fees is based on housing development projected for 2018-19. The fees to be collected are anticipated at \$1.150 million.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project and the District Support Center.

Expenditures

Budgeted expenditures in this fund include:

- ✚ Lease of relocatable buildings
- ✚ Consultants/Legal Counsel
- ✚ Salaries and Benefits
- ✚ DSA Project Close Out
- ✚ Vista Murrieta High School Career Technical Education (CTE) Classroom Building
- ✚ Alta Murrieta Restroom Building
- ✚ Planning costs for Murrieta Elementary, Cole Canyon Elementary, Shivela Middle, Thompson Middle, Murrieta Mesa High and Murrieta Canyon Academy.

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,531,759.00	8,896,300.00	-6.7%
5) TOTAL, REVENUES			9,531,759.00	8,896,300.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,261.00	167,082.00	-0.1%
3) Employee Benefits		3000-3999	57,515.00	58,454.00	1.6%
4) Books and Supplies		4000-4999	424,299.00	476,000.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	2,033,516.00	2,496,000.00	22.7%
6) Capital Outlay		6000-6999	8,498,612.00	7,297,414.00	-14.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	246,300.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,426,103.00	10,741,250.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,894,344.00)	(1,844,950.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	823.00	0.00	-100.0%
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			823.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,893,521.00)	(1,844,950.00)	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,591,494.00	6,697,973.00	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,591,494.00	6,697,973.00	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,591,494.00	6,697,973.00	-22.0%
2) Ending Balance, June 30 (E + F1e)			6,697,973.00	4,853,023.00	-27.5%
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			6,697,973.00	4,853,023.00	-27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,697,972.00		
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			6,697,972.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,697,972.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	35,000.00	47,000.00	34.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	340,908.00	1,150,000.00	237.3%
Other Local Revenue All Other Local Revenue					
		8699	9,155,851.00	7,699,300.00	-15.9%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,531,759.00	8,896,300.00	-6.7%
TOTAL, REVENUES			9,531,759.00	8,896,300.00	-6.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	104,134.00	103,234.00	-0.9%
Clerical, Technical and Office Salaries		2400	63,127.00	63,848.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,261.00	167,082.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,977.00	30,178.00	16.2%
OASDI/Medicare/Alternative		3301-3302	12,426.00	12,782.00	2.9%
Health and Welfare Benefits		3401-3402	14,682.00	11,066.00	-24.6%
Unemployment Insurance		3501-3502	81.00	84.00	3.7%
Workers' Compensation		3601-3602	4,349.00	4,344.00	-0.1%
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			57,515.00	58,454.00	1.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	424,299.00	476,000.00	12.2%
TOTAL, BOOKS AND SUPPLIES			424,299.00	476,000.00	12.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,609.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,268.00	90,500.00	-39.8%
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	1,877,639.00	2,405,500.00	28.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,033,516.00	2,496,000.00	22.7%
CAPITAL OUTLAY					
Land		6100	14,350.00	25,000.00	74.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,427,678.00	6,662,414.00	-20.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,584.00	610,000.00	978.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,498,612.00	7,297,414.00	-14.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	46,300.00	3.1%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	246,300.00	0.6%
TOTAL, EXPENDITURES			11,426,103.00	10,741,250.00	-6.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	823.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			823.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			823.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,531,759.00	8,896,300.00	-6.7%
5) TOTAL, REVENUES			9,531,759.00	8,896,300.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
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		749,550.00	1,671,036.00	122.9%
8) Plant Services	8000-8999		10,431,653.00	8,823,914.00	-15.4%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	246,300.00	0.6%
10) TOTAL, EXPENDITURES			11,426,103.00	10,741,250.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,894,344.00)	(1,844,950.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	823.00	0.00	-100.0%
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			823.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,893,521.00)	(1,844,950.00)	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,591,494.00	6,697,973.00	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,591,494.00	6,697,973.00	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,591,494.00	6,697,973.00	-22.0%
2) Ending Balance, June 30 (E + F1e)			6,697,973.00	4,853,023.00	-27.5%
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			6,697,973.00	4,853,023.00	-27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	6,697,973.00	4,853,023.00
Total, Restricted Balance		<u>6,697,973.00</u>	<u>4,853,023.00</u>



COUNTY SCHOOL FACILITIES FUND

2018 - 2019
Adopted Budget

County School Facilities Fund 2018-2019 Adopted Budget Assumptions

Overview

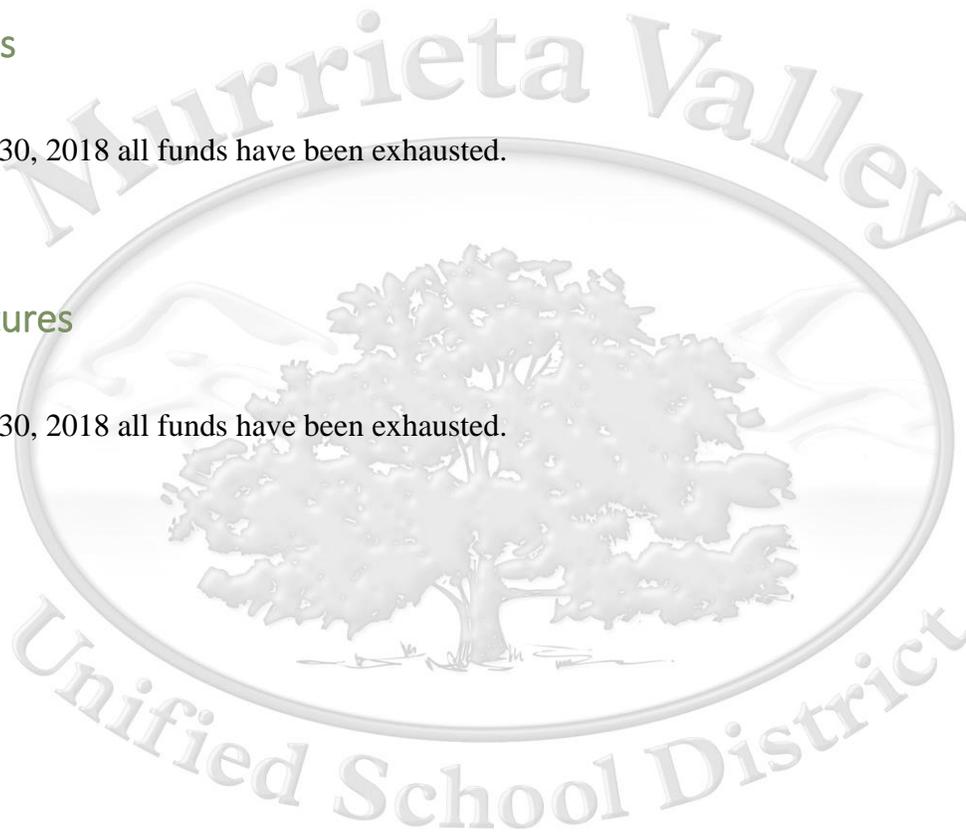
The County School Facilities Fund is used to account for apportionments received from the state for the purpose of new school construction and modernization projects. Receipt of these funds is typically contingent on a match of funds from District sources.

Revenues

As of June 30, 2018 all funds have been exhausted.

Expenditures

As of June 30, 2018 all funds have been exhausted.



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			824.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			824.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	824.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(824.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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)					
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	823.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			823.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	0.00	-100.0%
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			1.00	0.00	-100.0%
TOTAL, REVENUES			824.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	824.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			824.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(824.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	823.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			824.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			824.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	824.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(824.00)	0.00	-100.0%

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



**SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY
PROJECTS**

**2018 - 2019
Adopted Budget**

Special Reserve Fund for Capital Outlay Projects 2018-2019 Adopted Budget Assumptions

Overview

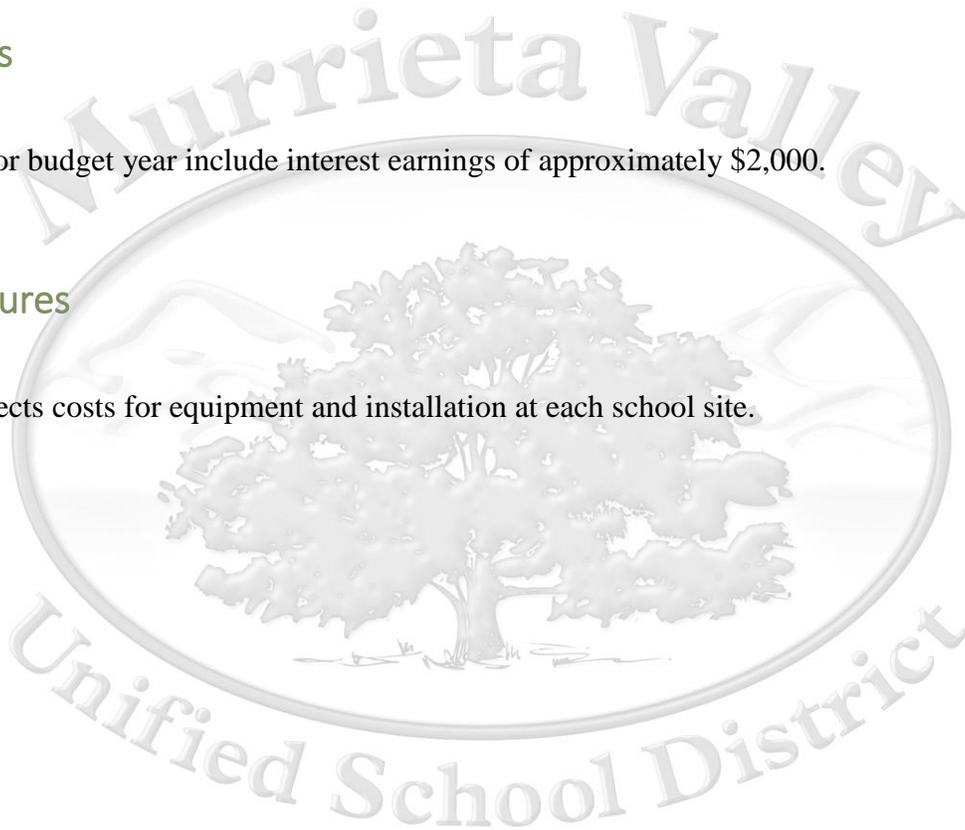
The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures received from the refunding of the 2009 Certificates of Participation (COPs). The refunding generated approximately \$3.5 million. This money will be used toward technology infrastructure district-wide.

Revenues

Revenues for budget year include interest earnings of approximately \$2,000.

Expenditures

Budget reflects costs for equipment and installation at each school site.



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,756.00	2,000.00	-99.2%
5) TOTAL, REVENUES			251,756.00	2,000.00	-99.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,864.00	11,592.00	200.0%
3) Employee Benefits		3000-3999	373.00	1,194.00	220.1%
4) Books and Supplies		4000-4999	610,995.00	2,196,232.00	259.5%
5) Services and Other Operating Expenditures		5000-5999	229,946.00	225,000.00	-2.2%
6) Capital Outlay		6000-6999	279,150.00	600,000.00	114.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,124,328.00	3,034,018.00	169.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(872,572.00)	(3,032,018.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	483,810.00	2,893,993.00	498.2%
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			483,810.00	2,893,993.00	498.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(388,762.00)	(138,025.00)	-64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,787.00	138,025.00	-73.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,787.00	138,025.00	-73.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,787.00	138,025.00	-73.8%
2) Ending Balance, June 30 (E + F1e)			138,025.00	0.00	-100.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	138,025.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,025.00		
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			138,025.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			138,025.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,840.00	2,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	249,916.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,756.00	2,000.00	-99.2%
TOTAL, REVENUES			251,756.00	2,000.00	-99.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,864.00	11,592.00	200.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,864.00	11,592.00	200.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	274.00	887.00	223.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	6.00	200.0%
Workers' Compensation		3601-3602	97.00	301.00	210.3%
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			373.00	1,194.00	220.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,223.00	50,000.00	2149.2%
Noncapitalized Equipment		4400	608,772.00	2,146,232.00	252.6%
TOTAL, BOOKS AND SUPPLIES			610,995.00	2,196,232.00	259.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	26,494.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,452.00	225,000.00	10.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,946.00	225,000.00	-2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,651.00	600,000.00	209.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	85,499.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,150.00	600,000.00	114.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			1,124,328.00	3,034,018.00	169.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/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	483,810.00	2,893,993.00	498.2%
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			483,810.00	2,893,993.00	498.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			483,810.00	2,893,993.00	498.2%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,756.00	2,000.00	-99.2%
5) TOTAL, REVENUES			251,756.00	2,000.00	-99.2%
B. EXPENDITURES (Objects 1000-7999)					
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		1,124,328.00	3,034,018.00	169.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,124,328.00	3,034,018.00	169.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(872,572.00)	(3,032,018.00)	247.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	483,810.00	2,893,993.00	498.2%
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			483,810.00	2,893,993.00	498.2%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(388,762.00)	(138,025.00)	-64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,787.00	138,025.00	-73.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,787.00	138,025.00	-73.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,787.00	138,025.00	-73.8%
2) Ending Balance, June 30 (E + F1e)			138,025.00	0.00	-100.0%
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	138,025.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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