Rialto Unified School District



2017-2018 Estimated Actuals 2018-2019 Adopted Budget Financial Report

Presented to Governing Board: June 27, 2018

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G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data	Data Supp	lied For:
Form	Description	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	G	G
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		kininteren on antara in die enterprise enteren prise de enteren entere de de entere et de
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
49 51	Bond Interest and Redemption Fund	<u>G</u>	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		a ka yaya a salayayya a kaya a sasalan da salaya d
57	Foundation Permanent Fund	G	
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		usar njih silangan mananan kinga kanan manan panah panah
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)		óvin er menne en
Α	Average Daily Attendance	S.	<u>S</u>
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	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	and a section of the	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
1011	Lottery Report	GS	The same of the sa

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

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San Bernardino County				ditures by Object					rom (
	i ya kiloman kina yawan sakun aman aman ili indoka kina kina antaya wakin yana na inanan manana.		2017	-18 Estimated Actua	s		2018-19 Budget	adi perumanak anagar antara sebagai pili dikik kerangan pandi belank di bibi berbanan kep Berbanan berbanan sebagai kerangan berbanan pendiran berbanan berbanan berbanan berbanan berbanan berbanan berbanan	
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES				The state of the s					
1) LCFF Sources	801	10-8099	254,056,208.00	0.00	254,056,208.00	270,943,630.00	0.00	270,943,630.00	6.69
2) Federal Revenue	810	00-8299	772,718.48	18,685,342.15	19,458,060.63	298,547.00	16,340,827.00	16,639,374.00	-14.59
3) Other State Revenue	830	00-8599	8,435,626.00	20,340,125.03	28,775,751.03	13,144,257.00	17,106,579.00	30,250,836.00	5.19
4) Other Local Revenue	860	00-8799	1,897,822.98	9,476,110.12	11,373,933.10	675,000.00	9,343,672.00	10,018,672.00	-11.99
5) TOTAL, REVENUES			265,162,375.46	48,501,577.30	313,663,952.76	285,061,434.00	42,791,078.00	327,852,512.00	4.5%
B. EXPENDITURES					descent opposition and a				
1) Certificated Salaries	100	00-1999	103,266,063.77	22,568,585.07	125,834,648.84	111,282,099.00	23,259,674.00	134,541,773.00	6.9%
2) Classified Salaries	200	00-2999	30,753,596.30	10,874,372.95	41,627,969.25	32,986,339.51	13,054,197.00	46,040,536.51	10.6%
3) Employee Benefits	300	00-3999	53,677,545.84	24,067,819.02	77,745,364.86	60,768,306.39	24,349,496.11	85,117,802.50	9.5%
4) Books and Supplies	400	00-4999	5,676,903.96	6,400,609.70	12,077,513.66	12,702,990.00	5,200,891.00	17,903,881.00	48.2%
5) Services and Other Operating Expenditures	500	00-5999	24,831,324.08	18,690,106.15	43,521,430.23	27,136,217.00	18,687,231.44	45,823,448.44	5.3%
6) Capital Outlay	600	00-6999	4,447,763.00	5,745,740.63	10,193,503.63	3,375,400.00	1,053,072.00	4,428,472.00	-56.6%
Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	1,882,908.00	334,500.00	2,217,408.00	1,882,664.00	335,600.00	2,218,264.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	(4,470,187.17)	3,185,230.62	(1,284,956.55)	(2,476,318.76)	1,257,190.38	(1,219,128.38)	-5.1%
9) TOTAL, EXPENDITURES			220,065,917.78	91,866,964.14	311,932,881.92	247,657,697.14	87,197,351.93	334,855,049.07	7.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,096,457.68	(43,365,386.84)	1,731,070.84	37,403,736.86	(44,406,273.93)	(7,002,537.07)	-504.5%
D. OTHER FINANCING SOURCES/USES					# 10 mm				
Interfund Transfers a) Transfers In	890	00-8929	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	1,377,015.52	3,045,968,40	4,422,983.92	1,222,047.00	1,000,000.00	2,222,047.00	-49.8%
Other Sources/Uses a) Sources	ROR	30-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		30-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		30-8999	(39,286,102.52)	39,286,102,52	0.00	(43,950,179.00)	43,950,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		20 0000	(40,663,118.04)	36,240,134.12	(4,422,983.92)	(45,172,226.00)	42,950,179.00	(2,222,047.00)	-49.8%

		304.	7-18 Estimated Actua	le I		2018-19 Budget		T-
Description Resc	Obje ource Codes Cod	ect Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,433,339.64	(7,125,252.72)	(2,691,913.08)	(7,768,489.14)	(1,456,094.93)	(9,224,584.07)	242.7%
F. FUND BALANCE, RESERVES				and		Scalestic en en		
Beginning Fund Balance As of July 1 - Unaudited	979	1 52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
b) Audit Adjustments	979	3 0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
d) Other Restatements	979	5 0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
2) Ending Balance, June 30 (E + F1e)		56,525,423.98	5,302,962.55	61,828,386.53	48,756,934.84	3,846,867.62	52,603,802.46	-14,99
Components of Ending Fund Balance a) Nonspendable Revolving Cash	971	1 90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.09
Stores	971	2 125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.09
Prepaid Items	971	3 0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Others	971	9 0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted	974	0.00	5,302,962.55	5,302,962.55	0.00	3,846,867.62	3,846,867.62	-27.59
c) Committed Stabilization Arrangements	975	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	976	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned				Advantura a spek				
Other Assignments	978	0 44,247,144.00	0.00	44,247,144.00	35,772,680.00	0.00	35,772,680.00	-19.29
e) Unassigned/Unappropriated				der Control				
Reserve for Economic Uncertainties	978	9 9,490,676.00	0.00	9,490,676.00	10,112,313.00	0.00	10,112,313.00	6.5%
Unassigned/Unappropriated Amount	979	0 2,572,603.98	0.00	2,572,603.98	2,656,941.84	0,00	2,656,941.84	3.3%

		Expen	ditures by Object					
		2017	-18 Estimated Actual	ls	enteren de en en la terra en	2018-19 Budget		
Description Resource C	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash								
a) in County Treasury	9110	56,525,423.98	5,302,962.55	61,828,386.53				
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		56,525,423.98	5,302,962.55	61,828,386.53				
H. DEFERRED OUTFLOWS OF RESOURCES			i con a marine de la constante					
1) Deferred Outflows of Resources	9490	0.00	0,00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES				op. i della proposio				
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	100	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)	previous significant	56.525,423.98	5,302,962.55	61,828,386.53				

			2017	-18 Estimated Actua	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
.CFF SOURCES	uniqui, un que un anticado de actividad de actividad de actividad de actividad de actividad de actividad de ac								
Principal Apportionment					ental control				
State Aid - Current Year		8011	203,060,372.00	0.00	203,060,372.00	224,480,743.00	0.00	224,480,743.00	10.5
Education Protection Account State Aid - C	Current Year	8012	32,090,377.00	0.00	32,090,377.00	31,605,348.00	0.00	31,605,348.00	-1.5
State Aid - Prior Years		8019	(185,209.00)	0.00	(185,209.00)	0.00	0.00	0.00	-100.0
Tax Relief Subventions Homeowners' Exemptions		8021	177,520.00	0.00	177,520.00	177,520.00	0.00	177,520.00	0.0
Timber Yield Tax		8022	2.00	0.00	2.00	2.00	0.00	2.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0,
County & District Taxes									
Secured Roll Taxes		8041	16,524,830.00	0.00	16,524,830.00	15,632,843.00	0.00	15,632,843.00	-5.
Unsecured Roll Taxes		8042	761,638.00	0,00	761,638.00	761,638.00	0.00	761,638.00	0.0
Prior Years' Taxes		8043	195,699.00	0.00	195,699.00	195,699.00	0.00	195,699.00	0.0
Supplemental Taxes		8044	645,318.00	0.00	645,318.00	512,399.00	0.00	512,399.00	-20.
Education Revenue Augmentation Fund (ERAF)		8045	(3,583,927.00)	0.00	(3,583,927.00)	(3,583,927.00)	0.00	(3,583,927.00)	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	5,846,605.00	0.00	5,846,605.00	1,143,840.00	0.00	1,143,840.00	-80.4
Penalties and Interest from Delinquent Taxes		8048	22,983.00	0.00	22,983.00	17,525.00	0.00	17,525.00	-23.7
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.
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF Sources	en mil 1 vive vive i Myrita e vive a diskripte de l'implementar andre demande à despet passes qu'inscess		255,556,208.00	0.00	255,556,208.00	270,943,630.00	0.00	270,943,630.00	6.
LCFF Transfers									-
Unrestricted LCFF Transfers -									
Current Year	0000	8091	(1,500,000.00)		(1,500,000.00)	0.00		0.00	-100.
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Year	rs	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF SOURCES			254,056,208.00	0.00	254,056,208.00	270,943,630.00	0.00	270,943,630.00	6.
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement		8181	0.00	4,056,355.00	4,056,355.00	0.00	4,056,355.00	4,056,355.00	0.
Special Education Discretionary Grants		8182	0.00	734,944.00	734,944.00	0.00	714,944.00	714,944.00	-2.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0,00	0.
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0
Title I, Part A, Basic	3010	8290		10,972,848.42	10,972,848.42		9,248,262.00	9,248,262.00	-15
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0
Title II, Part A, Educator Quality	4035	8290		1,179,526.14	1,179,526.14		1,050,000.00	1,050,000.00	-11.
Title III, Part A, Immigrant Education	4000	5200		., ., .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Program	4201	8290		36,026.23	36,026.23		30,000.00	30,000.00	-16.

			2017	'-18 Estimated Actua	s		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		985,535.36	985,535.36		698,368.00	698,368.00	-29.1
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		242,898.00	242,898.00		242,898.00	242,898.00	0.09
All Other Federal Revenue	All Other	8290	751,218.48	477,209.00	1,228,427.48	277,047.00	300,000.00	577,047.00	-53.09
TOTAL, FEDERAL REVENUE			772,718.48	18,685,342.15	19,458,060.63	298,547.00	16,340,827.00	16,639,374.00	-14.59
OTHER STATE REVENUE			100		,				
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan						and the second second			
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.09
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	4,567,462.00	0.00	4,567,462.00	9,356,374.00	0.00	9,356,374.00	104.89
Lottery - Unrestricted and Instructional Materials		8560	3,771,616.00	1,292,634.00	5,064,250.00	3,691,335.00	1,213,589.00	4,904,924.00	-3.19
Tax Relief Subventions Restricted Levies - Other									The state of the s
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		2,918,126.03	2,918,126.03		2,918,126.00	2,918,126.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		1,537,566.00	1,537,566.00		0.00	0.00	-100.09
Career Technical Education Incentive Grant Program	6387	8590		1,568,070.00	1,568,070.00		1,034,162.00	1,034,162.00	-34.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.09
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.09
Common Core State Standards Implementation	7405	8590		0.00	0,00		0.00	0.00	0.09
All Other State Revenue	All Other	8590	96,548.00	12,988,729.00	13,085,277.00	96,548.00	11,940,702.00	12,037,250.00	-8.09
TOTAL, OTHER STATE REVENUE			8,435,626.00	20,340,125.03	28,775,751.03	13,144,257.00	17,106,579.00	30,250,836.00	5.19

			2017	7-18 Estimated Actual	ls		2018-19 Budget		ļ
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
THER LOCAL REVENUE									
		toric distillations							
Other Local Revenue County and District Taxes		20 C C C C C C C C C C C C C C C C C C C		The state of the s			Amount of the control		
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	. 0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,883,519.00	1,883,519.00	0.00	1,593,672.00	1,593,672.00	-15
Penalties and Interest from Delinquent Non-LCFF		0000		0.00	2.00	0.00	0.00	0.00	
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0,00	0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0,00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0
Interest		8660	600,000.00	0.00	600,000.00	300,000.00	0.00	300,000.00	-50
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	c
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	C
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	C
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	1,222,822.98	312,591.12	1,535,414.10	300,000.00	250,000.00	550,000.00	-64
uition		8710	0.00	0.00	Ó.00	0.00	0.00	0.00	0
Il Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0
Fransfers of Apportionments Special Education SELPA Transfers	0500	6704		0.00	0.00		0.00	0.00	
From Districts or Charter Schools From County Offices	6500 6500	8791 8792	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,280,000.00	7,280,000.00		7,500,000.00	7,500,000.00	3
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0
From JPAs	6360	8793		0.00	0.00		0.00	0,00	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
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others	Оплот	8799	0.00	0.00	0.00	0.00	0.00	0.00	0
OTAL, OTHER LOCAL REVENUE		0.00	1,897,822.98	9,476,110.12	11,373,933,10	675,000.00	9,343,672.00	10,018,672.00	-11

		2017	-18 Estimated Actua	e		2018-19 Budget	***************************************	T
		2017	-16 Estimated Actua	and the second s	entre en entre de la proposition de la compansa de	2016-19 Budget	T-1-1 F d	0/ 5/6
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES							nichten generalten uns einer die 35 mit der	
Certificated Teachers' Salaries	1100	88,120,939.13	16,056,731.75	104,177,670.88	94,278,809.00	15,607,431.00	109,886,240.00	5.59
Certificated Pupil Support Salaries	1200	3,916,689.72	2,672,701.00	6,589,390.72	4,365,018.00	2,919,696.00	7,284,714.00	10.69
Certificated Supervisors' and Administrators' Salaries	1300	9,807,674.02	1,463,794.89	11,271,468.91	10,264,552.00	1,459,359.00	11,723,911.00	
Other Certificated Salaries	1900	1,420,760.90	2,375,357.43	3,796,118.33	2,373,720.00	3,273,188.00	5,646,908.00	48.89
TOTAL, CERTIFICATED SALARIES		103,266,063.77	22,568,585.07	125,834,648.84	111,282,099.00	23,259,674.00	134,541,773.00	1
CLASSIFIED SALARIES		and the second	reference and an authorizen de service de la completa del la completa de la completa del la completa de la completa de la completa del la completa de la completa del la comp	gramma mana manama mana ta ding periodi na sila keta 1,5 ti gasi hatna senti penana (1		a from gl	ommerce i merce moli comme fle amengal teria il benero di consideración que espera	
Classified Instructional Salaries	2100	1,648,882.00	4,988,271.60	6,637,153.60	1,806,964.00	5,955,000.00	7,761,964.00	16.99
Classified Support Salaries	2200	13,956,923.64	3,513,226.57	17,470,150.21	14,729,205.00	3,675,300.00	18,404,505.00	5.39
Classified Supervisors' and Administrators' Salaries	2300	2,183,155.00	555,820.76	2,738,975.76	2,200,828.00	576,427.00	2,777,255.00	1.49
Clerical, Technical and Office Salaries	2400	12,161,349.00	1,391,452.32	13,552,801.32	12,831,298.00	1,395,693.00	14,226,991.00	5.09
Other Classified Salaries	2900	803,286.66	425,601.70	1,228,888.36	1,418,044.51	1,451,777.00	2,869,821.51	133.59
TOTAL, CLASSIFIED SALARIES	2000	30,753,596.30	10,874,372.95	41,627,969.25	32,986,339.51	13,054,197.00	46,040,536.51	10.69
EMPLOYEE BENEFITS		00,100,000.00	10,01 1,012.00	77,027,000,20	02,000,000.01	10,004,101.00	40,040,000.01	10.07
STRS	3101-3102	14,600,725.86	14,196,997.28	28,797,723.14	17,755,223.00	13,545,430.00	31,300,653.00	8.7%
PERS	3201-3202	4,743,060.22	1,576,327.77	6,319,387.99	5,706,321.00	1,793,028.00	7,499,349.00	18.79
OASDI/Medicare/Alternative	3301-3302	3,975,132.88	1,266,758.90	5,241,891.78	4,207,564.03	1,363,285.00	5,570,849.03	6.39
Health and Welfare Benefits	3401-3402	23,029,586.87	5,230,689.94	28,260,276.81	25,048,097.00	5,820,824.00	30,868,921.00	9.29
Unemployment Insurance	3501-3502	77,901.05	18,301.53	96,202.58	72,394.00	17,965.00	90,359.00	-6.19
	3601-3602	3,902,866.11	1,003,627.15	4,906,493.26	4,533,274.36	2		1
Workers' Compensation OPEB, Allocated	3701-3702		379,930.66			1,128,269.00	5,661,543.36	15.49
		1,661,257.32		2,041,187.98	1,683,275.00	332,547.00	2,015,822.00	-1.29
OPEB, Active Employees	3751-3752	1,687,015.53	395,185.79	2,082,201.32	1,762,158.00	348,148.11	2,110,306,11	1.39
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES	-	53,677,545,84	24,067,819.02	77,745,364.86	60,768,306.39	24,349,496.11	85,117,802.50	9.5%
Approved Textbooks and Core Curricula Materials	4100	8,904.00	453,010.00	461,914.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials	4200	63,766.00	526,344.99	590,110.99	3,064,147.00	883,985.00		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Materials and Supplies	4300	4,429,148.00	3,265,006.32	7,694,154.32	8,230,133.00	3,064,870.00	3,948,132.00	569.09
	4400	1,175,085.96	2,156,248.39	3,331,334.35	1,408,710.00	1,252,036.00	11,295,003.00 2,660,746.00	46.89 -20.19
Noncapitalized Equipment	4700	0.00	0.00	0,00	0.00	0.00	and a contract of the contract of the contract of the property of the contract of	1
TOTAL, BOOKS AND SUPPLIES	4700	5,676,903.96	6,400,609.70	12,077,513.66			0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES		5,670,903.90	6,400,609.70	12,077,010.00	12,702,990.00	5,200,891.00	17,903,881.00	48.27
Subagreements for Services	5100	124,000.00	10,017,176.03	10,141,176.03	125,000.00	9,681,126.00	9,806,126.00	-3.3%
Travel and Conferences	5200	658,698.19	1,351,874.06	2,010,572.25	644,484.00	797,006.64	1,441,490.64	-28.39
Dues and Memberships	5300	72,699.81	30,213.00	102,912.81	76,502.00	32,000.00	108,502.00	5.4%
Insurance	5400 - 5450	1,403,658.51	0.00	1,403,658.51	1,830,200.00	0.00	1,830,200.00	30.49
Operations and Housekeeping Services	5500	6,488,109.00	3,583.00	6,491,692.00	7,144,050.00	2,700.00	7,146,750.00	10.19
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	8,300,091.00	1,121,390.56	9,421,481.56	9,682,810.00	3,003,289.00	12,686.099.00	34.7%
Transfers of Direct Costs	5710	(218,121.47)	218,121.47	0.00	(210,185.00)	210,185.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(50,000.00)	0.00	(50,000.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and							en als se propose se seguino propose con con sensita con seguino con que propose de seguino de Arbesta con Se a	
Operating Expenditures	5800	7,321,938.04	5,947,703.03	13,269,641.07	6,863,386.00	4,959,924.80	11,823,310.80	-10.9%
Communications	5900	730,251.00	45.00	730,296.00	979,970.00	1,000.00	980,970.00	34.39
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	dia di	24,831,324.08	18,690,106.15	43,521,430.23	27,136,217.00	18,687,231.44	45,823,448.44	5.3%

San Bernardino County				cted and Restricted ditures by Object	ing garan sakin sa kanilishin isha di saki sa ka kana ka kana na shingai saish kanili saki sa shingai sa			, je serijenistije diskletivendo is kontantinije sa hjeda divije savde nakljeden, oderije iz i	Form
			2017	-18 Estimated Actua	ls		2018-19 Budget		ļ
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	14,949.00	0.00	14,949.00	15,000.00	0.00	15,000.00	0.3
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	1,607,126.00	3,816,291.65	5,423,417.65	62,500.00	338,072.00	400,572.00	-92.6
Books and Media for New School Libraries		0200	1,007,120.00	3,010,231,03	0,420,417.00	02,000.00	330,072.00	400,512.00	
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	2,551,372.00	1,579,986.98	4,131,358.98	3,171,400.00	265,500.00	3,436,900.00	-16.8
Equipment Replacement		6500	274,316.00	349,462.00	623,778.00	126,500.00	449,500.00	576,000.00	-7.3
TOTAL, CAPITAL OUTLAY			4,447,763.00	5,745,740.63	10,193,503.63	3,375,400.00	1,053,072.00	4,428,472.00	-56.6
OTHER OUTGO (excluding Transfers of In	ndirect Costs)								
Tuition Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paym							- :		
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	50,000.00	0.00	50,000.00	150,000.00	0.00	150,000.00	200.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Special Education SELPA Transfers of App	portionments							to the second	
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	366,014.00	259,400.00	625,414.00	393,378.00	255,600.00	648,978.00	3.8
Other Debt Service - Principal		7439	1,466,894.00	75.100.00	1,541,994.00	1,339,286.00	80,000.00	1,419,286.00	-8.0
TOTAL, OTHER OUTGO (excluding Transfe	ers of Indirect Costs)	7,700	1,882,908.00	334,500.00	2,217,408.00	1,882,664.00	335,600.00	2,218,264,00	0.0
THER OUTGO - TRANSFERS OF INDIRE			1,002,000.00	557,055.50	2,211,100.00	1,002,001.00			
Transfers of Indirect Costs		7310	(3,185,230.62)	3,185,230.62	0.00	(1,257,190.38)	1,257,190.38	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(1,284,956.55)	0.00	(1,284,956,55)	(1,219,128.38)	0.00	(1,219,128.38)	-5.1
TOTAL, OTHER OUTGO - TRANSFERS OF	F INDIRECT COSTS		(4,470,187,17)	3,185,230.62	(1,284,956.55)	(2,476,318.76)	1,257,190.38	(1,219,128.38)	-5.1
TOTAL, EXPENDITURES			220,065,917.78	91,866,964,14	311,932,881.92	247,657,697.14	87,197,351,93	334,855,049.07	7.3

	والمأسية والمناسة والمناسفة والمناسة والمناسة والمناسة والمناسة والمتواط والمتواط والمناسة والمناسة والمناسة		ditures by Object					garammasındıriyen değinin esesiley
		2017	'-18 Estimated Actual	5	alakernemenjen rimana kehine amanimut manapanan ako anjakerne manyake	2018-19 Budget		
Description Resource	Object e Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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				and only and a second	to primarile and the second			
To: Child Development Fund	7611	1,111,573.71	0.00	1,111,573.71	1,122,047.00	0.00	1,122,047.00	0.9%
To: Special Reserve Fund	7612	0.00	2,065,000.00	2,065,000.00	0.00	1,000,000.00	1,000,000.00	-51.6%
To: State School Building Fund/				-	s a comitá			
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	265,441.81	980,968.40	1,246,410.21	100,000.00	0.00	100,000.00	-92.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		1,377,015.52	3,045,968.40	4,422,983.92	1,222,047.00	1,000,000.00	2,222,047.00	-49.8%
OTHER SOURCES/USES				A Constitution				
SOURCES				i de la companion de la compan				
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			Allahar	an open case				
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				escenii no				
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				and and the grade of the state				
Proceeds from Certificates	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00
of Participation 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	0010	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				0.00		0.00	V.50	<u> </u>
USES				8- 			1	
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	enne konstant en er en er fræd fræ þræmmer ekker er þe sæmbræmmer þæ	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				ri i Lidopana			To be a second of the second o	
Contributions from Unrestricted Revenues	8980	(39,286,102.52)	39,286,102.52	0.00	(43,950,179.00)	43,950,179.00	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		(39,286,102.52)	39,286,102.52	0.00	(43,950,179.00)	43,950,179.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(40,663,118.04)	36,240,134.12	(4,422,983,92)	(45,172,226.00)	42,950,179.00	(2,222,047.00)	-49.8%

			2017	-18 Estimated Actua	ıls		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES							de constitue de la constitue d		
1) LCFF Sources		8010-8099	254,056,208.00	0.00	254,056,208.00	270,943,630.00	0.00	270,943,630.00	6.6%
2) Federal Revenue		8100-8299	772,718.48	18,685,342.15	19,458,060.63	298,547.00	16,340,827.00	16,639,374.00	-14,5%
3) Other State Revenue		8300-8599	8,435,626.00	20,340,125.03	28,775,751.03	13,144,257.00	17,106,579.00	30,250,836.00	5.19
4) Other Local Revenue		8600-8799	1,897,822.98	9,476,110.12	11,373,933.10	675,000.00	9,343,672.00	10,018,672.00	-11.9%
5) TOTAL, REVENUES			265,162,375,46	48,501,577.30	313,663,952.76	285,061,434.00	42,791,078.00	327,852,512.00	4.5%
B. EXPENDITURES (Objects 1000-7999)							4		
1) Instruction	1000-1999		126,930,316.37	49,804,985.95	176,735,302.32	145,085,034.00	49,947,294.91	195,032,328.91	10.49
2) Instruction - Related Services	2000-2999		29,490,162.73	9,423,301.97	38,913,464.70	31,927,351.00	7,358,289.64	39,285,640.64	1.0%
3) Pupil Services	3000-3999		15,450,823.82	17,082,480.19	32,533,304.01	18,828,884.90	18,170,702.00	36,999,586.90	13.7%
4) Ancillary Services	4000-4999	-	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,308.00	0.00	1,308.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999	-	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,133,430.53	4,173,197.01	24,306,627.54	16,910,731.24	1,738,499.38	18,649,230.62	-23.3%
8) Plant Services	8000-8999		26,176,968.33	11,048,499.02	37,225,467.35	33,023,032.00	9,646,966.00	42,669,998.00	14.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,882,908.00	334,500.00	2,217,408.00	1,882,664.00	335,600,00	2,218,264.00	0.0%
10) TOTAL, EXPENDITURES			220,065,917.78	91,866,964.14	311,932,881.92	247,657,697.14	87,197,351.93	334,855,049.07	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10))		45,096,457.68	(43,365,386.84)	1,731,070.84	37,403,736.86	(44,406,273.93)	(7,002,537.07)	-504.5%
D. OTHER FINANCING SOURCES/USES									
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	1,377,015.52	3,045,968.40	4,422,983.92	1,222,047.00	1,000,000.00	2,222,047.00	-49.8%
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	(39,286,102,52)	39,286,102.52	0.00	(43,950,179.00)	43,950,179.00	0.00	0.0%
CONTIDUTIONS TOTAL, OTHER FINANCING SOURCES/USA	r.c	G900-0338	(40,663,118.04)	36,240,134,12	(4,422,983.92)	(45,172,226.00)	42,950,179.00	(2,222,047.00)	-49.8%

		2017	-18 Estimated Actua	is		2018-19 Budget		% Diff Column C & F
Description Function Code	Objec ction Codes Codes		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)		4,433,339.64	(7,125,252.72)	(2,691,913.08)	(7,768,489.14)	(1,456,094.93)	(9,224,584.07)	242.79
F. FUND BALANCE, RESERVES				no focije se sudoje				
Beginning Fund Balance As of July 1 - Unaudited	9791	52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		52,092,084.34	12,428,215.27	64,520,299.61	56,525,423.98	5,302,962.55	61,828,386.53	-4.29
2) Ending Balance, June 30 (E + F1e)		56,525,423.98	5,302,962.55	61,828,386.53	48,756,934.84	3,846,867.62	52,603,802.46	-14.99
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.09
Stores	9712	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.09
Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted	9740	0.00	5,302,962.55	5,302,962.55	0.00	3,846,867.62	3,846,867.62	-27.5%
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	44,247,144.00	0.00	44,247,144.00	35,772,680.00	0.00	35,772,680.00	-19.29
e) Unassigned/Unappropriated				14	19			
Reserve for Economic Uncertainties	9789	9,490,676,00	0.00	9,490,676.00	10,112,313.00	0.00	10,112,313.00	6.5%
Unassigned/Unappropriated Amount	9790	2,572,603.98	0.00	2,572,603.98	2,656,941.84	0.00	2,656,941.84	3.39

July 1 Budget General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	389,634.49	142,408.20
6512	Special Ed: Mental Health Services	810,370.02	251,996.02
7338	College Readiness Block Grant	461,155.64	0.00
9010	Other Restricted Local	3,641,802.40	3,452,463.40
Total, Restric	cted Balance	5,302,962.55	3,846,867.62

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	956,333.00	951,867.00	-0.5%
4) Other Local Revenue		8600-8799	5,860.00	2,000.00	-65.9%
5) TOTAL, REVENUES			962,193.00	953,867.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	367,978.00	352,765.00	-4.1%
2) Classified Salaries		2000-2999	188,279.00	174,921.00	-7.1%
3) Employee Benefits		3000-3999	248,793.00	209,587.00	-15.8%
4) Books and Supplies		4000-4999	157,933.10	130,000.00	-17.7%
5) Services and Other Operating Expenditures		5000-5999	45,696.00	55,600.00	21.7%
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	53,513.90	49,777.38	-7.0%
9) TOTAL, EXPENDITURES			1,062,193.00	972,650.38	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		ann in phinais ann an an an ann an ann an ann an an an	(100,000.00)	(18,783.38)	-81.2%
D. OTHER FINANCING SOURCES/USES				oonapanangii kapanangii kapanangii kapanangii kapanangii kapanangii kapanangii kapanangii kapanangii kapanangi	
Interfund Transfers a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	81,216.62	New
F. FUND BALANCE, RESERVES		opal list about the control of the c			
1) Beginning Fund Balance		and a delicable	a e a a a a a a a a a a a a a a a a a a		
a) As of July 1 - Unaudited		9791	636,513.04	636,513.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		and the second s	636,513.04	636,513.04	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		e de la constitución de la const	636,513.04	636,513.04	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			636,513.04	717,729.66	12.8%
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	636,513.04	717,729.66	12.8%
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments		9760	0.00	0.00	0.0%
Other Communents		9700	0.00	0.00	0.070
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%

9110 9111 9120 9130 9135 9140 9150 9290 9310 9320 9330 9340	636,513.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Budget	Difference
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9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
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9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		
9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00		
9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00		
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	9690		

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	ngula wakanpa da napagawa nafapa nakifa kaong manguna napada na 18 da kaong iliawa liping iliang da		0.00	0.00	0.0%
FEDERAL REVENUE		The state of the s			
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		naveroren			
		wy yn y cyfullamaeddau	anima anguni sa		
Other State Apportionments		noon mengahasibidas		all respectively.	
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	924,470.00	924,470.00	0.0%
All Other State Revenue	All Other	8590	31,863.00	27,397.00	-14.0%
TOTAL, OTHER STATE REVENUE			956,333.00	951,867.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE				11	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	5,000.00	2,000.00	-60.0%
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	0.09
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue			and the second s		
All Other Local Revenue		8699	860.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	na novembra e tiè mana consegnite prin international de material de material y et libre.		5,860.00	2,000.00	-65.9%
TOTAL, REVENUES			962,193.00	953,867.00	-0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES	Resource Codes	Object Codes	Estimateu Actuals	Duyet 	
		e e e e e e e e e e e e e e e e e e e		allo il anno anno anno anno anno anno anno ann	
Certificated Teachers' Salaries		1100	192,380.00	267,500.00	39.0%
Certificated Pupil Support Salaries		1200	68,800.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,761.00	70,265.00	-19.9%
Other Certificated Salaries		1900	19,037.00	15,000.00	-21.2%
TOTAL, CERTIFICATED SALARIES			367,978.00	352,765.00	-4.1%
CLASSIFIED SALARIES		(I) (I) de la receive de la re			
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	124,490.00	111,784.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,789.00	63,137.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		dan selam melanda kapan melanda dan selam	188,279.00	174,921.00	-7.1%
EMPLOYEE BENEFITS		angen and angen ange		Antry met skipman i Adorg	
STRS		3101-3102	82,399.00	84,827.00	2.9%
PERS		3201-3202	29,066.00	28,895.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	19,876.00	18,499.00	-6.9%
Health and Welfare Benefits		3401-3402	85,618.00	56,703.00	-33.8%
Unemployment Insurance		3501-3502	285.00	265.00	-7.0%
Workers' Compensation		3601-3602	16,366.00	16,559.00	1.2%
OPEB, Allocated		3701-3702	9,010.00	1,875.00	-79.2%
OPEB, Active Employees		3751-3752	6,173.00	1,964.00	-68.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			248,793.00	209,587.00	-15.8%
BOOKS AND SUPPLIES		r dalphoros ar melos sa melos			
Approved Textbooks and Core Curricula Materials		4100	34,000.00	35,000.00	2.9%
Books and Other Reference Materials		4200	14,000.00	0.00	-100.0%
Materials and Supplies		4300	27,430.10	20,000.00	-27.1%
Noncapitalized Equipment		4400	82,503.00	75,000.00	-9.1%
TOTAL, BOOKS AND SUPPLIES			157,933.10	130,000.00	-17.7%

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	14,700.00	11,000.00	-25.2
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 Improvement	S	5600	1,250.00	1,000.00	-20.0
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	29,726.00	43,500.00	46.:
Communications		5900	20.00	100.00	400,0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		45,696.00	55,600.00	21.7
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)			in the state of th		
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			The state of the s	·	
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 C	osts)		0.00	0.00	0.

July 1 Budget Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	5				
Transfers of Indirect Costs - Interfund		7350	53,513.90	49,777.38	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS		53,513.90	49,777.38	-7.0%
TOTAL. EXPENDITURES		no provincia de la companya de la co	1,062,193.00	972,650.38	-8.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS		The state of the s			
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0
INTERFUND TRANSFERS OUT		nannja delikulara je programa postava p		Personal and the second	
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
		7013	0.00		
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.0
SOURCES		er en		er service recommende to construct the construction of the constru	
Other Sources		de problem instrumenta		Add of the best of the second	
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	0.04
USES		n proprieta de la companie de la com			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)		1	100,000.00	100,000.00	0.

July 1 Budget Adult Education Fund Expenditures by Function

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	956,333.00	951,867.00	-0.5%
4) Other Local Revenue		8600-8799	5,860.00	2,000.00	-65.9%
5) TOTAL, REVENUES			962,193.00	953,867.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		444,224.10	510,731.00	15.0%
2) Instruction - Related Services	2000-2999		257,904.00	215,392.00	-16.5%
3) Pupil Services	3000-3999		98,629.00	0.00	-100.0%
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		53,513.90	49,777.38	-7.0%
8) Plant Services	8000-8999		207,922.00	196,750.00	-5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,062,193.00	972,650.38	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(100,000.00)	(18,783.38)	-81.2%
D. OTHER FINANCING SOURCES/USES	e de de des des des de la constantina del constantina del constantina de la constantina del constantina				espengasian puntagen parakina pahilika pahili ulturaha indoné
Interfund Transfers a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			100,000.00	100,000.00	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)			0.00	81,216.62	New
F. FUND BALANCE, RESERVES		And an analysis of the second			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	636,513.04	636,513.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		The second secon	636,513.04	636,513.04	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,513.04	636,513.04	0.0%
2) Ending Balance, June 30 (E + F1e)			636,513.04	717,729.66	12.8%
Components of Ending Fund Balance a) Nonspendable		-			
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	636,513.04	717,729.66	12.8%
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%

Rialto Unified San Bernardino County

July 1 Budget Adult Education Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget	
6391	Adult Education Block Grant Program	636,513.04	717,729.66	
Total, Restr	icted Balance	636,513.04	717,729.66	

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	3,902,495.00	3,889,407.00	-0.3%
4) Other Local Revenue		8600-8799	46,047.53	949.00	-97.9%
5) TOTAL, REVENUES			3,948,542.53	3,890,356.00	-1.5%
B. EXPENDITURES		no anni della consequenta dell			
1) Certificated Salaries		1000-1999	1,536,921.00	1,660,348.00	8.0%
2) Classified Salaries		2000-2999	1,349,226.80	1,382,229.00	2.4%
3) Employee Benefits		3000-3999	1,266,022.20	1,285,566.00	1.5%
4) Books and Supplies		4000-4999	263,895.36	328,651.00	24.5%
5) Services and Other Operating Expenditures		5000-5999	383,949.23	126,200.00	-67.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	260,101.65	229,409.00	-11.8%
9) TOTAL, EXPENDITURES	tta kintetiona enerkina en rock na enerkin kingo ekintetia kinten engkopunga dinancepananga.		5,060,116.24	5,012,403.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	na finita storni, z infininza su filosofonia produceno ante a constitución se se constitución de la constitu		(1,111,573.71)	(1,122,047.00)	0.9%
D. OTHER FINANCING SOURCES/USES		received the second sec			
Interfund Transfers a) Transfers In		8900-8929	1,111,573.71	1,122,047.00	0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			1,111,573.71	1,122,047.00	0.9%

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				. Properties of the control of the c	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,084.07	9,084.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,084.07	9,084.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,084.07	9,084.07	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,084.07	9,084.07	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,084.07	9,084.07	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					
Cash a) in County Treasury		9110	9,084.07		
Fair Value Adjustment to Cash in County Trea	asurv	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			9,084.07		
1. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			A POST OF COST		
Ending Fund Balance, June 30					

July 1 Budget Child Development Fund Expenditures by Object

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	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	3,794,035.00	3,794,035.00	0.0%
All Other State Revenue	All Other	8590	108,460.00	95,372.00	-12.1%
TOTAL, OTHER STATE REVENUE			3,902,495.00	3,889,407.00	-0.3%
OTHER LOCAL REVENUE		er gebruiken			
Other Local Revenue		Year Committee			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,246.53	949.00	-70.8%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts				e de la consequencia de la conse	
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	14,351.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue			The second secon	digense programme programm	
All Other Local Revenue		8699	28,450.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,047.53	949.00	-97.9%
TOTAL, REVENUES			3,948,542.53	3,890,356.00	-1.59

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					ody to and entertain agent allows at a descending entire this data of the stage succession before
Certificated Teachers' Salaries		1100	1,230,078.00	1,347,172.00	9.5%
Certificated Pupil Support Salaries		1200	43,698.00	45,445.00	4.09
Certificated Supervisors' and Administrators' Salaries		1300	230,245.00	240,931.00	4.69
Other Certificated Salaries		1900	32,900.00	26,800.00	-18.59
TOTAL, CERTIFICATED SALARIES			1,536,921.00	1,660,348.00	8.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	638,248.80	684,567.00	7.39
Classified Support Salaries		2200	72,240.00	71,446.00	-1.19
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	379,348.00	365,216.00	-3.79
Other Classified Salaries		2900	259,390.00	261,000.00	0.69
TOTAL, CLASSIFIED SALARIES	· · · · · · · · · · · · · · · · · · ·		1,349,226.80	1,382,229.00	2.49
EMPLOYEE BENEFITS					
STRS		3101-3102	280,423.20	295,295.00	5.39
PERS		3201-3202	194,671.00	202,793.00	4.29
OASDI/Medicare/Alternative		3301-3302	138,947.00	139,265.00	0.29
Health and Welfare Benefits		3401-3402	486,436.00	500,489.00	2.99
Unemployment Insurance		3501-3502	1,499.00	1,521.00	1.59
Workers' Compensation		3601-3602	88,481.00	95,514,00	7.99
OPEB, Allocated		3701-3702	38,332.00	24,765.00	-35.49
OPEB, Active Employees		3751-3752	37,233.00	25,924.00	-30.49
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			1,266,022.20	1,285,566.00	1.59
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	13,382.00	600.00	-95.59
Materials and Supplies		4300	208,839.36	326,051.00	56.19
Noncapitalized Equipment		4400	41,674.00	2,000.00	-95.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			263,895.36	328,651.00	24.59

July 1 Budget Child Development Fund Expenditures by Object

Description Re	source Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			T.		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,583.00	18,200.00	297.1%
Dues and Memberships		5300	434.00	500.00	15.2%
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	255,648.00	55,000.00	-78.5%
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	122,284.23	51,500.00	-57.9%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES		383,949.23	126,200.00	-67.1%
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		5			
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 Cos	its)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	260,101.65	229,409.00	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		260,101.65	229,409.00	-11.8%
TOTAL, EXPENDITURES			5,060,116.24	5,012,403.00	-0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		and the second s			
From: General Fund		8911	1,111,573.71	1,122,047.00	0.99
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,111,573.71	1,122,047.00	0.9%
INTERFUND TRANSFERS OUT				THE THE PROPERTY OF THE PROPER	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		THE PARTY OF THE P			
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates			we were a second of the second		
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		7099	0.00	0.00	
CONTRIBUTIONS			0.00	0.00	0.09
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	0.09
TOTAL, OTHER FINÁNCING SOURCES/USES (a - b + c - d + e)			1,111,573.71	1,122,047.00	0.9%

Rialto Unified San Bernardino County

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES		ininitiininininitiinininitiinininitiinininitiininitiininitiininitiininitiininitiininitiininitiininitiininitiini			
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	3,902,495.00	3,889,407.00	-0.3
4) Other Local Revenue		8600-8799	46,047.53	949.00	-97.9
5) TOTAL, REVENUES			3,948,542.53	3,890,356.00	-1.5
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,336,748.59	3,518,134.00	5.4
2) Instruction - Related Services	2000-2999		1,020,655.00	1,014,599.00	-0.6
3) Pupil Services	3000-3999		65,074.00	68,047.00	4.6
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		260,101.65	229,409.00	-11.8
8) Plant Services	8000-8999		377,537.00	182,214.00	-51.7
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			5,060,116.24	5,012,403.00	-0.9
C. EXCESS (DEFICIENCY) OF REVENUES				Likin mananan	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,111,573.71)	(1,122,047.00)	0.9
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,111,573.71	1,122,047.00	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.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			1,111,573.71	1,122,047.00	0.5

Description	Function 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		Principle and the second secon			
a) As of July 1 - Unaudited		9791	9,084.07	9,084.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,084.07	9,084.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,084.07	9,084.07	0.0%
2) Ending Balance, June 30 (E + F1e)		er en	9,084.07	9,084.07	0.0%
Components of Ending Fund Balance a) Nonspendable		The second secon			
Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,084.07	9,084.07	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Rialto Unified San Bernardino County

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 12

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6140	Child Development: Child Care Facilities Revolving Fund	9,084.07	9,084.07
Total, Restr	icted Balance	9,084.07	9,084.07

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,483,451.71	13,483,452.00	8.0%
3) Other State Revenue		8300-8599	1,037,968.00	1,037,968.00	0.0%
4) Other Local Revenue		8600-8799	1,708,498.15	126,535.00	-92.6%
5) TOTAL, REVENUES			15,229,917.86	14,647,955.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,791,810.00	4,669,173.00	-2.6%
3) Employee Benefits		3000-3999	2,409,073.00	2,022,697.00	-16.0%
4) Books and Supplies		4000-4999	10,748,987.86	12,424,951.00	15.6%
5) Services and Other Operating Expenditures		5000-5999	719,603.00	352,200.00	-51.1%
6) Capital Outlay		6000-6999	2,000,000.00	2,000,000.00	0.0%
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	971,341.00	939,942.00	-3.2%
9) TOTAL, EXPENDITURES			21,640,814.86	22,408,963.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	rouse budición retro alfacilió en abacco disens ha escuencia actual a consideráncia.		(6,410,897.00)	(7,761,008.00)	21.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(6,410,897.00)	(7,761,008.00)	21.1%
F. FUND BALANCE, RESERVES				re a compression de la compression della compres	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	13,379,390.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	13,379,390.00	New
d) Other Restatements		9795	19,790,287.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,790,287.00	13,379,390.00	-32.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			13,379,390.00	5,618,382.00	-58.0%
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	13,379,390.00	5,618,382.00	-58.0%
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					
Cash a) in County Treasury		9110	13,379,390.00		
Fair Value Adjustment to Cash in County Treasur	n/	9111	0.00		
b) in Banks	, y				
		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			13,379,390.00		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		фотпенсиональный	novijes nejsovovoma.		
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		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,379,390.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE			manada in manada	onderseel franchiser	
Child Nutrition Programs		8220	12,483,451.71	13,483,452.00	8.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,483,451.71	13,483,452.00	8.0%
OTHER STATE REVENUE				existent de minimización de mi	
Child Nutrition Programs		8520	1,037,968.00	1,037,968.00	0.0%
All Öther State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	and the second		1,037,968.00	1,037,968.00	0.0%
OTHER LOCAL REVENUE				hat menument kerjeph	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,658,498.15	76,535.00	-95.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Fees and Contracts			de servicios de la constanta d		
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue			di mananananananananananananananananananan		
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,708,498.15	126,535.00	-92.6%
TOTAL, REVENUES			15,229,917.86	14,647,955.00	-3.8%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	3,794,749.00	3,632,975.00	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	669,424.00	694,551.00	3.8%
Clerical, Technical and Office Salaries		2400	327,637.00	341,647.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,791,810.00	4,669,173.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	597,575.00	615,875.00	3.1%
OASDI/Medicare/Alternative		3301-3302	346,224.00	336,016.00	-2.9%
Health and Welfare Benefits		3401-3402	1,139,715.00	853,314.00	-25.1%
Unemployment Insurance		3501-3502	2,462.00	2,335.00	-5.2%
Workers' Compensation		3601-3602	134,314.00	146,519.00	9.1%
OPEB, Allocated		3701-3702	89,964.00	33,536.00	-62.7%
OPEB, Active Employees		3751-3752	98,819.00	35,102.00	-64.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,409,073.00	2,022,697.00	-16.0%
BOOKS AND SUPPLIES		destination of the state of the			
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.0%
Materials and Supplies		4300	1,075,100.00	853,416.00	-20.6%
Noncapitalized Equipment		4400	935,000.00	1,500,000.00	60.4%
Food		4700	8,736,887.86	10,069,535.00	15.3%
TOTAL, BOOKS AND SUPPLIES			10,748,987.86	12,424,951.00	15.6%

Description R	esource Codes Obje	ect Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	18,785.00	25,000.00	33.19
Dues and Memberships		5300	0.00	0.00	0.09
Insurance	54	00-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	174,000.00	0.00	-100.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,000.00	125,000.00	-21.99
Transfers of Direct Costs		5710	0.00	0,00	0.09
Transfers of Direct Costs - Interfund		5750	50,000.00	0.00	-100.09
Professional/Consulting Services and Operating Expenditures		5800	266,818.00	157,200.00	-41.19
Communications		5900	50,000.00	45,000.00	-10.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		719,603.00	352,200.00	-51.19
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Equipment		6400	2,000,000.00	2,000,000.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			2,000,000.00	2,000,000.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)			ne na		
Debt Service			una septimbala se se		
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			es application and		
Transfers of Indirect Costs - Interfund		7350	971,341.00	939,942.00	-3.29
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		971,341.00	939,942.00	-3.29
TOTAL, EXPENDITURES			21,640,814.86	22,408,963.00	3.5%

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	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		Crypt Addition of the second and a second an			
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		i de la companya de l			
SOURCES				e di front de la constitución de	
Other Sources		PRINCIPLE AND			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES	et meritte kalpation fant in de kitsen krein op fan sanksjon in groen oan gespie kennessen oan oan oan oan som		0.00	0.00	0.0%
USES		Challeton in consession and challeton in consession and challeton in c			
Transfers of Funds from Lapsed/Reorganized LEAs	,	7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES		and the second s	0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, 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		And plane and the second and a			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,483,451.71	13,483,452.00	8.0%
3) Other State Revenue		8300-8599	1,037,968.00	1,037,968.00	0.0%
4) Other Local Revenue		8600-8799	1,708,498.15	126,535.00	-92.6%
5) TOTAL, REVENUES			15,229,917.86	14,647,955.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999	i de la companya de l	0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,480,473.86	21,469,021.00	4.8%
4) Ancillary Services	4000-4999	in problems of the second of t	0.00	0.00	0.0%
5) Community Services	5000-5999	is has in the control of the control	0.00	0.00	0.0%
6) Enterprise	6000-6999	useka anazemusiya dinga kata anazemusiya dinga kata anazemusiya dinga kata anazemusiya dinga kata anazemusiya	0.00	0.00	0.0%
7) General Administration	7000-7999	es and in the second se	971,341.00	939,942.00	-3.2%
8) Plant Services	8000-8999		189,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,640,814.86	22,408,963.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,410,897.00)	(7,761,008.00)	21.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,410,897.00)	(7,761,008.00)	21.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	13,379,390.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	13,379,390.00	New
d) Other Restatements		9795	19,790,287.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,790,287.00	13,379,390.00	-32.4%
2) Ending Balance, June 30 (E + F1e)		**************************************	13,379,390.00	5,618,382.00	-58.0%
Components of Ending Fund Balance		To the state of th			
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	13,379,390.00	5,618,382.00	-58.0%
c) Committed		Riveredablewal			
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%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	13,379,390.00	5,618,382.00	
Total, Restr	icted Balance	13,379,390.00	5,618,382.00	

	and the wind adjument committee the adjument to a confirmation of the forest on a calculation and adjument and	oneca ekonomissionecisiopenistantera kranekana interaktioneps (consideration		MMA planting was a stock and a contract or end of planting and a stock and a contract and a contract of planting and a stock and a contract of planting and a stock and a contract of planting and a contract of p	
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,500,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,500.00	New
5) TOTAL, REVENUES	ikanininkakani sunsakannia maakharisaadakisaadakisaadakiskan ee kunadakankasansi samukasse susak	gitarrannifera judinos comunentinotoposa osvolodojus ja vei annantino mondo eminosa	1,500,000.00	2,500.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,174.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,049,886.40	1,002,500.00	-51.1%
6) Capital Outlay		6000-6999	588,349.81	0.00	-100.0%
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			2,646,410.21	1,002,500.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,146,410.21)	(1,000,000.00)	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,146,410.21	1,000,000.00	-12.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	ete savota mangata mangatakan alaman kalampangkan makana inakana anakah kalambak kalambak kalambak.		1,146,410.21	1,000,000.00	-12.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	considera seguinizi i quanta to opi moto no no moto minimo e que timo sobre marila se no medio e con el considera de consi		0.00	0.00	0.0%
F. FUND BALANCE, RESERVES		estination de la company de la			
1) Beginning Fund Balance		Control of the Contro			
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
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			7 4 4 1 1		
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				- Andrew de la Spanie de California	
Cash a) in County Treasury		9110	0.00		
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		
Accounts Receivable		9200	0.00		
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		0040	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES	alatanoliyyattiinadustatus osa osa oja nyi-etuutiininaa osa oja qaasoo iyin oo isalata				
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		3400	0.00		
. LIABILITIES	internación/ellectrica que internación en contractor (en entre contractor en entre conserva en entre contractor en entre contr		0.00		
		9500	0.00		
1) Accounts Payable					
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		
. DEFERRED INFLOWS OF RESOURCES		weight (Calendaria)			
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		diaggianaman	And in control of the		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		a constitution and a second	0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES		e crisi mena ana dan dan			
LCFF Transfers		Acceptance and a second a second and a second a second and a second and a second and a second and a second a		de constante de la constante d	
LCFF Transfers - Current Year		8091	1,500,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	laskelinasine selimetriden aanskombakon mendonkom forbungsmen opinsel krigen verbilen over		1,500,000.00	0.00	-100.0%
OTHER STATE REVENUE		And and the second seco			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	iiaaaniin kaliin kaalaan kaalaan kaan kaan kaan kaan ka		0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Other Local Revenue				te additioners are	
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,500.00	New
TOTAL, REVENUES		And an one open and a second an	1,500,000.00	2,500.00	-99.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS				des non per a diligia and de sana	
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	8,174.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,174.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			ann e feireann an teann a	anna ann an deireann ann deireann	
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	2,049,886.40	1,002,500.00	-51.19
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		2,049,886.40	1,002,500.00	-51.19
CAPITAL OUTLAY		e police de la companya de la compan			
Land Improvements		6170	315,803.81	0.00	-100.09
Buildings and Improvements of Buildings		6200	134,333.00	0.00	-100.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	138,213.00	0.00	-100.09
TOTAL, CAPITAL OUTLAY			588,349.81	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service		and the second s			
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	t Costs)		0.00	0.00	0.09
				ai compression de la	

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS			or and any and any and any and any and any and any		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,146,410.21	1,000,000.00	-12.89
(a) TOTAL, INTERFUND TRANSFERS IN			1,146,410.21	1,000,000.00	-12.89
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES		and the second s			
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds				and the second s	
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	0.09
USES		Andrew Stage persons and an angel of a great and a gre			
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	0.09
CONTRIBUTIONS	integration de la completación de la frague a de la completación de la completación de la completación de la c		0,00	0.00	U.U.
\$1					
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	***************************************	Service Control of the Control of th	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,146,410.21	1,000,000.00	-12.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES		Annual control of the			
1) LCFF Sources		8010-8099	1,500,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,500.00	Nev
5) TOTAL, REVENUES			1,500,000.00	2,500.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	on the state of th	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	and the second section of the section of t	0.00	0.00	0.0%
3) Pupil Services	3000-3999	i de la composition della comp	0.00	0.00	0.09
4) Ancillary Services	4000-4999	and the second s	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		2,646,410.21	1,002,500.00	-62.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		katikan malifi pamali pama	2,646,410.21	1,002,500.00	-62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(1,146,410.21)	(1,000,000.00)	-12.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,146,410.21	1,000,000.00	-12.89
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			1,146,410.21	1,000,000.00	-12.89

Description	Function 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				organism market	
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)		to proper de la Company de la	0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable		and the state of t			
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Rialto Unified San Bernardino County

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 14

Bosouros	Description	2017-18 Estimated Actuals	2018-19 Budget
Resource	Description	Latimateu Actuaia	Duuget
Total. Restri	cted Balance	0.00	0.00

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	401,100.00	51,100.00	-87.3%
5) TOTAL, REVENUES		401,100.00	51,100.00	-87.39
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.09
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	52,266.00	65,599.00	25.5%
6) Capital Outlay	6000-6999	15,125,213.00	6,771,361.00	-55.2%
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	0.09
9) TOTAL, EXPENDITURES		15,177,479.00	6,836,960.00	-55.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,776,379.00)	(6,785,860.00)	-54.19
D. OTHER FINANCING SOURCES/USES				er ud kanar til fi föra sterja sassi den senska klaps å depter krasses i sa Friendamen för er å ka
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.09
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				(0.707.000.00)	F 4 40/
BALANCE (C + D4)			(14,776,379.00)	(6,785,860.00)	-54.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			on a second		
a) As of July 1 - Unaudited		9791	21,748,535.01	6,972,156.01	-67.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		in the state of th	21,748,535.01	6,972,156.01	-67.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		Storman and an and an	21,748,535.01	6,972,156.01	-67.9%
2) Ending Balance, June 30 (E + F1e)			6,972,156.01	186,296.01	-97.3%
Components of Ending Fund Balance		Foremand and the second and the seco			
a) Nonspendable Revolving Cash		9711	0,00	0.00	0.0%
Revolving Cash					
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	6,972,156.01	186,296.01	-97.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		and committee of the co	nil no il constituto del constituto		
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%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	6,972,156.01		
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			6,972,156.01		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	datum mastarin kansa sanaka dalam bada sa sa pindan nyin kalabih ina pinda kahin kanga sa sa sa sa sa sa sa sa		0.00		
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		
. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY			manusamunus amenie esekanji wati maranji aliku na eri yfi mari, menaki nya koko biji ncap ada pili osop		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		and the state of t	6,972,156.01		

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			about the state of		
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	101,100.00	51,100.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Other Local Revenue			- In-		
All Other Local Revenue		8699	300,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			401,100.00	51,100.00	-87.3%
TOTAL, REVENUES			401,100.00	51,100.00	-87.3%

Description	Resource Codes Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	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	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
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	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09

Description R	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and			dea disconance	the state of the s	
Operating Expenditures		5800	52,266.00	65,599.00	25.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		52,266,00	65,599.00	25.5%
CAPITAL OUTLAY			isoniferansassas	and to continue the state of th	
Land		6100	30,723.00	21,855.00	-28.9%
Land Improvements		6170	3,581,404.00	2,501,200.00	-30.2%
Buildings and Improvements of Buildings		6200	11,211,506.00	4,113,894.00	-63.3%
Books and Media for New School Libraries		The second secon			
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	301,580.00	134,412.00	-55.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,125,213.00	6,771,361.00	-55.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)		and an analysis of the second	animika	acidicaterasas	
Other Transfers Out		n zają na konstrukcją pod	a policy and design an	Antiques	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		egen according to a market	A Commission of the Commission		
Repayment of State School Building Fund		7405	0.00	0.00	0.00/
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 Co	osts)		0.00	0.00	0.0%
TOTAL EXPENDITURES			15,177,479.00	6.836.960.00	-55.0%
TOTAL, EXPENDITURES			10, 177,479.00	0,030,300.00	-33.0

	u suemo de compressión presidente en compressión de compressión de compressión de compressión de compressión d		2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		in en		-	
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
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				How we have the second of the	
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 USES			0.00	0.00	0.0
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	aparangan karandaran daran dan pingingin pananan kandaran darah main manan menerin		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Á. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,035,530.00	1,525,530.00	-25.1%
5) TOTAL, REVENUES			2,035,530.00	1,525,530.00	-25.1%
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	277,613.00	3,266,345.00	1076.6%
6) Capital Outlay		6000-6999	1,081,010.00	2,696,062.00	149.4%
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			1,358,623.00	5,962,407.00	338.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	ERADOSENSENSENSENSENSENSENSENSENSENSENSENSENS		676,907.00	(4,436,877.00)	-755.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,322.85	0.00	-100.0%
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			(160,322.85)	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)			516,584.15	(4,436,877.00)	-958.9%
F. FUND BALANCE, RESERVES		eccus de granteligene y maios esternis del O-SO-SO-SO-SO-SO-SO-SO-SO-SO-SO-SO-SO-SO			
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,892,315.83	6,408,899.98	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,892,315.83	6,408,899.98	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,892,315.83	6,408,899.98	8.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			6,408,899.98	1,972,022.98	-69.2%
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	6,408,899.98	1,972,022.98	-69.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS	MANAGARA (ACCIO) A POR PERO (A TANCO) DE COMINIDA CONTROL POR CONT	мистописности на общени на при общени на			
1) Cash		0440	6 400 000 00		
a) in County Treasury		9110	6,408,899.98		
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			6,408,899.98		
H. DEFERRED OUTFLOWS OF RESOURCES	indendeligierten (dichekelisteriaden bekentelleriaden begeicht zeiten behande bei erzeiten zu engelen.				
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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			ne coperno de sum sussem di no lero con quan ad del desente es accesar se la relación de desenvolve de la resp Estado de la responsación de la re		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,408,899.98		

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	0.09
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				nymakan na n	
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	0.09
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
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	0.09
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	35,530.00	25,530.00	-28.19
Interest Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.09
Fees and Contracts	2	3002	0.00	0.00	
Mitigation/Developer Fees		8681	2,000,000.00	1,500,000.00	-25.0%
Other Local Revenue		3301	=,050,000.00	.,,555,656.65	
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		2100	2,035,530.00	1,525,530.00	-25.19
TOTAL, REVENUES			2,035,530.00	1,525,530.00	-25.19

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.09
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	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES				The second secon	
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
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 F	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	S	5600	202,500.00	3,202,500.00	1481.59
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,113.00	63,845.00	-15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		277,613.00	3,266,345.00	1076.6%
CAPITAL OUTLAY			and the second s		
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	327.00	300,327.00	91743.19
Buildings and Improvements of Buildings		6200	844,560.00	2,159,495.00	155.79
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.0%
Equipment		6400	236,123.00	236,240.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,081,010.00	2,696,062.00	149.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)			1		
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		na eximanical anterior			
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 Co	osts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			1,358,623.00	5,962,407.00	338.9%

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	160,322.85	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,322.85	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds		Territoria de la constitución de			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources		no contraction of the contractio			
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		postanteninamina			
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)			(160,322.85)	0.00	-100.0%

July 1 Budget Capital Facilities Fund Expenditures by Function

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	2,035,530.00	1,525,530.00	-25.1
5) TOTAL, REVENUES			2,035,530.00	1,525,530.00	-25.1
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	The author is a second of the	0.00	0.00	0.0
2) Instruction - Related Services	2000-2999	Andrews	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	as many factors and a second s	0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		1,358,623.00	5,962,407.00	338.9
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			1,358,623.00	5,962,407.00	338.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			676,907.00	(4,436,877.00)	-755.5
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	160,322.85	0.00	-100.0
2) Other Sources/Uses				or and a second	
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		ntan haranta	(160,322.85)	0.00	-100.

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			516,584.15	(4,436,877.00)	-958.9%
F. FUND BALANCE, RESERVES		po procedencia de la companio de la			
1) Beginning Fund Balance		e de la companya de l			
a) As of July 1 - Unaudited		9791	5,892,315.83	6,408,899.98	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		breven and a second	5,892,315.83	6,408,899.98	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,892,315.83	6,408,899.98	8.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		www.pht/www.daan.ord/activity	6,408,899.98	1,972,022.98	-69.2%
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	6,408,899.98	1,972,022.98	-69.2%
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%

Rialto Unified San Bernardino County

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

36 67850 0000000 Form 25

		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	6,408,899.98	1,972,022.98
Total, Restric	eted Balance	6,408,899.98	1,972,022.98

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,804.00	1,804.00	0.0%
5) TOTAL, REVENUES			1,804.00	1,804.00	0.0%
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%
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)			1,804.00	1,804.00	0.0%
D. OTHER FINANCING SOURCES/USES		b.Commerces			
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			and it.		
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%

Rialto Unified San Bernardino County

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,804.00	1,804.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,514,539.41	1,516,343.41	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,539.41	1,516,343.41	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,539.41	1,516,343.41	0.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,516,343.41	1,518,147.41	0.1%
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	1,516,343.41	1,518,147.41	0.1%
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					
Cash a) in County Treasury		9110	1,516,343.41		
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		
Accounts Receivable		9200	0.00		
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		0040	1,516,343.41		
H. DEFERRED OUTFLOWS OF RESOURCES			1,010,040.41		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0400	0.00		
LIABILITIES			0.00		
Accounts Payable		9500	0.00		
•		- Constitution of the Cons			
Due to Grantor Governments Due to Other Funds		9590	0.00		
Due to Other Funds Current Leans		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		0000			
Deferred Inflows of Resources TOTAL DEFENDED INFLOWS		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		demendelebbarone			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		nu delenamente de	1,516,343.41		

Rialto Unified San Bernardino County

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE			La caracteristic de la car		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,804.00	1,804.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
Other Local Revenue			and the second s	ed quili mini que de servicio de la companio del companio del companio de la companio del companio del la co	
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			1,804.00	1,804.00	0.0%
TOTAL, REVENUES			1,804.00	1,804.00	0.0%

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	an ang mang dan ang mangan si dan at mga mangan ang katalah sa mana itang panasan mananasi banasi banas banasan		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 Objec	t Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5	100	0.00	0.00	0.0%
Travel and Conferences	5	200	0.00	0.00	0.09
Insurance	5400	0-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5	500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5	600	0.00	0.00	0.09
Transfers of Direct Costs	5	710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5	750	0.00	0.00	0.09
Professional/Consulting Services and	-	.000	0,00	0.00	0.09
Operating Expenditures		800			0.0
Communications		900	0.00	0.00	ayaky a pariyya (saliyas) ya fara ya ya farang a siya ayi danisini iliyofiya da fijaha da sika da da da da da d
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		0.00	0.00	0.09
CAPITAL OUTLAY			The control of the co		
Land		100	0.00	0.00	0.09
Land Improvements	6	170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6	200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6	300	0.00	0.00	0.0
Equipment	6	400	0.00	0.00	0.0
Equipment Replacement	6	500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)			and the second s		
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	7	'211	0.00	0.00	0.0
To County Offices	7	212	0.00	0.00	0.09
To JPAs		213	0.00	0.00	0.0
All Other Transfers Out to All Others		299	0.00	0.00	0.0
Debt Service	,	and chickens and c		2	
Debt Service - Interest	7	438	0.00	0.00	0.0
Other Debt Service - Principal		439	0.00	0.00	0.0
		-100	- And the second	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	JOSIS)		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
NTERFUND TRANSFERS		1			
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund		Towns and the second se			
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/		e improvenius adalancius susuas de la companya de l	100		
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

Rialto Unified San Bernardino County

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES			er en		
SOURCES					
Proceeds		*			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.04
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES		lis and in a second and a second a second and a second and a second and a second and a second an			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES		deni da ay ana alianmada	0.00	0.00	0.0
CONTRIBUTIONS		all all Andrews			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
OTAL, 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		and the second s			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,804.00	1,804.00	0.09
5) TOTAL, REVENUES			1,804.00	1,804.00	0.0%
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	NAME OF THE PROPERTY OF THE PR		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	7010112888888888888888888888888888888888		1,804.00	1,804.00	0.0%
D. OTHER FINANCING SOURCES/USES			outrinoscens stari		
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	00.0	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)			1,804.00	1,804.00	0.0%
F. FUND BALANCE, RESERVES			i i		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,539.41	1,516,343.41	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,539.41	1,516,343.41	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,539.41	1,516,343.41	0.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,516,343.41	1,518,147.41	0.1%
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	1,516,343.41	1,518,147.41	0.1%
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%

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		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
7710	State School Facilities Projects	1,516,343.41	1,518,147.41
Total, Restric	cted Balance	1,516,343.41	1,518,147.41

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	374,020.00	53,047.00	-85.8%
5) TOTAL, REVENUES			374,020.00	53,047.00	-85.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,868.00	0.00	-100.0%
6) Capital Outlay		6000-6999	11,845,693.00	436,445.00	-96.3%
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	en dibana na mana na makha kina ama minan kina bepalangia yike kinakara wakapawikali ankebana sa aba		11,858,561.00	436,445.00	-96.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,484,541.00)	(383,398.00)	-96.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	3,417,694.85	0.00	-100.0%
b) Transfers Out		7600-7629	1,192,372.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	11,500,000.00	. 0.00	-100.0%
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			13,725,322.85	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)			2,240,781.85	(383,398.00)	-117.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,829,005.93	4,069,787.78	122.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,829,005.93	4,069,787.78	122.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,829,005.93	4,069,787.78	122.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,069,787.78	3,686,389.78	-9.4%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash			The Control of the Co		
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	4,069,787.78	3,686,389.78	-9.4%
c) Committed		uspendent de la companya de la compa			
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		hand-kannyudikan			
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					
Cash a) in County Treasury		9110	4,069,787.78		
Fair Value Adjustment to Cash in County Treasur	ry	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			4,069,787.78		
1. DEFERRED OUTFLOWS OF RESOURCES			respectives and selections are assumed to the constraint of the selection		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		and a second sec	0.00		
. LIABILITIES	ненения под нененения со од разви инститителника и придости и под				
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		- decomposition of the control of th	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			crear-announcealistic Catalater y as the Catalater agent to graining a side agent part and distinct and a side agent agent and a side agent agent agent and a side agent		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,069,787.78		

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		THE PROPERTY OF THE PROPERTY O	- Aller and Applications		
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	15,000.00	15,000.00	0.0%
Interest		8660	38,047.00	38,047.00	0.0%
Net Increase (Decrease) in the Fair Value of Inves	tments	8662	0.00	0.00	0.0%
Other Local Revenue		neinerseite			
All Other Local Revenue		8699	320,973.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,020.00	53,047.00	-85.8%
TOTAL, REVENUES		and the second s	374,020.00	53,047.00	-85.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES		TO THE PARTY OF TH			
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	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS		n configuration and the control of t	or and the state of the state o		
STRS		3101-3102	0.00	0.00	0.09
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	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.04
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.09
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	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

5100 5200 5400-5450 5500 5600 5710 5750 5800 5900	0.00 0.00 0.00 0.00 0.00 0.00 12,868.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0 0.0 0.0
5200 5400-5450 5500 5600 5710 5750	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0 0.0 0.0
5400-5450 5500 5600 5710 5750	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0 0.0 0.0
5500 5600 5710 5750	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0
5600 5710 5750 5800	0.00	0.00	0.0
5710 5750 5800	0.00	0.00	
5750 5800	0.00		0.0
5800		0.00	
	12,868.00	1	0.0
	12,868.00	nonejeconijene	
5900		0.00	-100.0
1	0.00	0.00	0.0
	12,868.00	0.00	-100.0
	31,000,000		
6100	20,371.00	0.00	-100.0
6170	819,582.00	191,000.00	-76.7
6200	11,005,740.00	245,445.00	-97.8
2000	0.00	0.00	0.0
distribution of the state of th			0.0
de la constantina della consta			0.0
6500	0.00	0.00	0.0
	11,845,693.00	436,445.00	-96.3
e and designation and the second	via a sakulusia ana sakulusia		
TO THE PARTY OF TH	una kidiran ki		
7211	0.00	0.00	0.0
7212	0.00	0.00	0.0
7213	0.00	0.00	0.0
7299	0.00	0.00	0.0
7438	0.00	0.00	0.0
7439	0.00	0.00	0.0
apple.	Personal de la companya de la compan		
	0.00	0.00	
	6170 6200 6300 6400 6500 7211 7212 7213 7299	6170 819,582.00 6200 11,005,740.00 6300 0.00 6400 0.00 6500 0.00 11,845,693.00 7211 0.00 7212 0.00 7213 0.00 7299 0.00 7438 0.00	6170 819,582.00 191,000.00 6200 11,005,740.00 245,445.00 6300 0.00 0.00 6400 0.00 0.00 6500 0.00 0.00 11,845,693.00 436,445.00 7211 0.00 0.00 7212 0.00 0.00 7213 0.00 0.00 7299 0.00 0.00 7438 0.00 0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS		diametric diametric del diamet	-		
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,065,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,352,694.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,417,694.85	0.00	-100.0%
INTERFUND TRANSFERS OUT		den en e			
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	1,192,372.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,192,372.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES		The state of the s		and the second s	
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				Complete and the second	
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	11,500,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			11,500,000.00	0.00	-100.0%
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		Control of the contro			
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)			13,725,322.85	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	374,020.00	53,047.00	-85.8%
5) TOTAL, REVENUES		Asadalar Asabolikasi kalenda karaban k	374,020.00	53,047.00	-85.8%
B. EXPENDITURES (Objects 1000-7999)		a de la companya de l			
1) Instruction	1000-1999	e de la companya de l	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	as and a second	0.00	0.00	0.0%
3) Pupil Services	3000-3999	in the state of th	0.00	0.00	0.0%
4) Ancillary Services	4000-4999	Local Control	0.00	0.00	0.0%
5) Community Services	5000-5999	medit in in control to the control t	0.00	0.00	0.0%
6) Enterprise	6000-6999	ion delection and described from the second	0.00	0.00	0.0%
7) General Administration	7000-7999	e de la composition della comp	0.00	0.00	0.0%
8) Plant Services	8000-8999		11,855,561.00	436,445.00	-96.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES	and an artist and the second control of the control of the control of the second of th		11,858,561.00	436,445.00	-96.3%
C. EXCESS (DEFICIENCY) OF REVENUES		Analyzin rozasta spinara			
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,484,541.00)	(383,398.00)	-96.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	3,417,694,85	0.00	-100.0%
b) Transfers Out		7600-7629	1,192,372.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	11,500,000.00	0.00	-100.0%
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			13,725,322.85	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)		3003005 5002 3150 THE FOREIGN STATE OF THE FOREIGN	2,240,781.85	(383,398.00)	-117.1%
F. FUND BALANCE, RESERVES				of particular and the second s	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,829,005.93	4,069,787.78	122.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,829,005.93	4,069,787.78	122.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,829,005.93	4,069,787.78	122.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,069,787.78	3,686,389.78	-9.4%
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	4,069,787.78	3,686,389.78	-9.4%
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%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Rialto Unified San Bernardino County 36 67850 0000000 Form 40

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	4,069,787.78	3,686,389.78
Total, Restric	eted Balance	4,069,787.78	3,686,389.78

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	89,016.00	89,016.00	0.09
4) Other Local Revenue		8600-8799	7,549,254.00	7,549,254.00	0.09
5) TOTAL, REVENUES			7,638,270.00	7,638,270.00	0.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,682,088.34	8,900,000.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,682,088.34	8,900,000.00	2.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	tarias a tara a tar		(1,043,818.34)	(1,261,730.00)	20.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
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)	809007000000000000000000000000000000000		(1,043,818.34)	(1,261,730.00)	20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,177,697.91	9,133,879.57	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,177,697.91	9,133,879.57	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,177,697.91	9,133,879.57	-10.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,133,879.57	7,872,149.57	-13.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,133,879.57	7,872,149.57	-13.8%
,		3140	9,100,070.07	7,072,140.07	-10.0%
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		a			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	9,133,879.57		
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			9,133,879.57		
I. DEFERRED OUTFLOWS OF RESOURCES		A CONTRACTOR OF THE CONTRACTOR			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
. DEFERRED INFLOWS OF RESOURCES		- The state of the	Andrew State Control of the Control		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			9,133,879.57		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE		e de la companya de l			
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE		Agenry processors	and the contract is contract.	er og årer en grenne en	
Tax Relief Subventions Voted Indebtedness Levies		a a a a a a a a a a a a a a a a a a a			
Homeowners' Exemptions		8571	89,016.00	89,016.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,016.00	89,016.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,697,270.00	6,697,270.00	0.0%
Unsecured Roll		8612	544,854.00	544,854.00	0.0%
Prior Years' Taxes		8613	21,553.00	21,553.00	0.0%
Supplemental Taxes		8614	193,338.00	193,338.00	0.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	66,491.00	66,491.00	0.0%
Interest		8660	25,748.00	25,748.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue				The second secon	
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			7,549,254.00	7,549,254.00	0.0%
TOTAL, REVENUES		in the second se	7,638,270.00	7,638,270.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service			and a decision of the second o		
Bond Redemptions		7433	5,316,923.05	5,500,000.00	3.4%
Bond Interest and Other Service Charges		7434	3,365,165.29	3,400,000.00	1.0%
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 C	osts)		8,682,088.34	8,900,000.00	2.5%
TOTAL, EXPENDITURES			8,682,088.34	8,900,000.00	2.5%

Rialto Unified San Bernardino County

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS				nengiskumpananaha	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES				and the second s	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(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	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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	89,016.00	89,016.00	0.0%
4) Other Local Revenue		8600-8799	7,549,254.00	7,549,254.00	0.0%
5) TOTAL, REVENUES		The property of the contract	7,638,270.00	7,638,270.00	0.0%
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	8,682,088.34	8,900,000.00	2.5%
10) TOTAL, EXPENDITURES			8,682,088.34	8,900,000.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	atti anno adalica chi a chi a chi and chi a chi		(1,043,818.34)	(1,261,730.00)	20.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

Rialto Unified San Bernardino County

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,043,818.34)	(1,261,730.00)	20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				d. Control of the con	
a) As of July 1 - Unaudited		9791	10,177,697.91	9,133,879.57	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,177,697.91	9,133,879.57	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		ilianum et partie de la constante de la consta	10,177,697.91	9,133,879.57	-10.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		The contract of the contract o	9,133,879.57	7,872,149.57	-13.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	9,133,879.57	7,872,149.57	-13.8%
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%

July 1 Budget Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Rialto Unified San Bernardino County 36 67850 0000000 Form 51

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	9,133,879.57	7,872,149.57
Total, Restric	cted Balance	9,133,879.57	7,872,149.57

A. DISTRICT 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-Special Special Spec	24,433.02 0.00	24,779.01 0.00	24,252.19 0.00	24,130.92 0.00	Estimated Funded ADA 24,549.97 0.00
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) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
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) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity School Tuition Fund	0.00	0.00	0.00	0.00	0.00
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) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity Schools and Full Day Opportunity School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
and Extended Year, and Community Day School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education-NPS/LCI c. Special Education-Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
(Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund			0.00		
5. District Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	24,433.02	24,779.01	24,252.19	24,130.92	24,549.97
b. Special Education-Special Day Class 87.64 c. Special Education-NPS/LCI 0.00 d. Special Education Extended Year 6.80 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund					
c. Special Education-NPS/LCI 0.00 d. Special Education Extended Year 6.80 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	86.35	87.64	87.64	86.35	87.64
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	6.80	6.80	6.80	6.80	6.80
Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund			1		
Schools 4.21 f. County School Tuition Fund					
f. County School Tuition Fund	4.04	4.04	4.04	4.01	4.01
	4.21	4.21	4.21	4.21	4.21
	, , , , , , , , , , , , , , , , , , , 				
g. Total, District Funded County Program ADA	07.20	98.65	98.65	97.36	98.65
(Sum of Lines A5a through A5f) 98.65	97.36	90.03	90.03	91.30	90.00
6. TOTAL DISTRICT ADA		24,877.66	24,350.84	24,228.28	24,648.62
(Sum of Line A4 and Line A5g) 24,648.62		24,011.00	24,330.04	24,220.20	24,040.02
7. Adults in Correctional Facilities	24,530.38		g. I		
8. Charter School ADA					
(Enter Charter School ADA using Tab C. Charter School ADA)					



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

October November December January Febr 61,218,232,27 53,981,994,87 50,105,887,55 66,025,348,88 61,44 61,218,232,27 53,981,994,87 50,105,887,55 66,025,348,88 61,44 18,134,496,36 18,134,496,36 26,035,833,36 18,134,496,36 22,7 (5,761,577,91) 220,561,30 3,702,243,70 465,281,02 3 (1,486,058,87) 3,108,860,22 1,679,969,89 1,129,721,96 8 10,225,565,32 23,909,770,49 41,324,469,00 20,304,369,14 249,89 11,729,255,665,32 23,909,770,19 41,324,469,00 20,304,369,14 43,543,571 11,8 6,256,565,32 23,909,770,19 41,324,469,00 20,304,369,14 439,563,837 37 10,225,565,32 23,004,70,19 41,324,469,00 20,034,369,14 439,563,837 37 11,739,742,56 10,006,46 0,00 246,889,48 (14,823,24) 47 11,730,483,66 83,866,57 25,719,453,63 25,232,966,02 27,283,516,75 </th <th>Rialto Unifled San Bernardino County</th> <th></th> <th></th> <th>O</th> <th>July 1 Budget 2018-19 Budge Cashflow Worksheet - Bud</th> <th>July 1 Budget 2018-19 Budget Cashflow Worksheet - Budget Year (1)</th> <th></th> <th></th> <th></th> <th></th> <th>36 67850 00000000 Form CASH</th>	Rialto Unifled San Bernardino County			O	July 1 Budget 2018-19 Budge Cashflow Worksheet - Bud	July 1 Budget 2018-19 Budget Cashflow Worksheet - Budget Year (1)					36 67850 00000000 Form CASH
Control 1989 Cont			Begirming Balances (Ref Only)	X	August	September		November	December	January	February
800 8099	ESTIMATES THROUGH THE MONTH OF										
STOC 5019 STOC	A. BEGINNING CASH			70,172,146.63	61,944,141.56	57,239,805.22	61,218,232.27	53,981,994.87	50,105,887.55	66,025,348.88	61,464,548.01
RECORD 6079 GOVERNOOTH GO	B. RECEIPTS LCFF/Revenue Limit Sources										
1000-1699 2100-264-06 2100-264-06 2100-264-06 2100-269-00-289 2100-269-00-299 2100-269-06-299 2100-269-09-299 2100-269-09-299 2100-269-09-299 2100-269-09-299-29	Principal Apportionment	8010-8019		10,074,720.20	10,074,720.20	26,035,833.36	18,134,496.36	18,134,496.36	26,035,833.36	18,134,496.36	22.755.968.59
1,10,0,10,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	Property Taxes	8020-8079		350,954.06				1,856,692.11	7,036,177.79	485,281.02	393,758.60
CONTROLS	Miscellaneous Funds	8080-8099	1	24 074 04	00 010 100 0	01000	100000000000000000000000000000000000000		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
Figure 6799	Other State Revenue	8300-8599		00.00	2,614,046.20	3,053,010.58	(1 486 059 87)	3 108 850 02	3,762,243.09	554,869.81	193,472.32
1000 1999 100 1999	Other Local Revenue	8600-8799		423.611.69	1.325.537.90	773.486.92	(661.303.26)	589 170 40	1 679 969 89	1 129 721 95	821 361 41
1007-1999	Interfund Transfers In	8910-8929			den più michanabhahanandelelabanen perendiperananelelabanen					00.141.041.5	1.100,120
1,000,1999	TOTAL RECEIPTS	6/60-0660		10.870.340.76	14 014 304 30	32 460 607 18	10 225 555 32	23 909 770 19	41 324 469 00	20 304 369 14	24 050 084 84
1000-1999 2.2395.866 bt 3.700.452.858 1.2296.186 bt 1.5246.858 1.240.2265.86 1.1847.858 1.240.2265.86 1.1847.858 1.240.2265.86 1.1847.858 1.240.4094.99 1.2546.124 1.2546.12	C. DISBURSEMENTS						70.000	2000,100	00.604,426,14	41.305,405,02	44,909,004.04
2000-3899 2,200,2899 2,200,685569 3,200,69199 4,713,601,4924 3	Certificated Salaries	1000-1999		00.00	5,713,302.83	11,584,438.89	11,729,255.86	12,298,183.63	12,127,256.56	11,841,545.71	11,867,587.47
1,200-3999	Classified Salaries	2000-2999		2,339,586.96	3,296,853.60	3,703,187.98	3,577,838.41	4,713,051.15	4,040,429.41	3,793,563.77	3,795,304.57
1,421,644 1,022,645 141,062,71 1,433,343 1,334,526 7,100,4100 2,100,4	Employee Benefits	3000-3999		1,534,612.14	4,650,305.04	6,044,355.16	6,256,557.04	6,329,807.59	6,300,891.82	6,186,095.94	6,219,116.60
1,421,634,41 1,622,665.38 2,282,543.33 3,482,555 2,282,542,13 2,282,541,41 2,222,241,41 2,222,241,541,41 2,222,241,541,41 2,222,241,541,41 2,222,241,541,41 2,222,241,541,41,541,541,541,541,541,541,541,54	Books and Supplies	4000-4999		58,516.28	181,062.71	1,433,283.18	1,363,760.71	1,270,312.07	427,918.87	925,553.86	885,695.16
7000-04899	Services	5000-5999		1,421,634.41	1,052,695.35	2,282,524.23	3,482,980.71	2,320,429.12	2,120,934.14	2,323,824.17	4,796,725.03
7000-7499 7000-7499 750,088.09 54,0386.43 2,449.78 101,111.66 0.000 246,6884.8 (69,247.85) 7000-7499 7000-7499 7630-7699 763	Capital Outlay	6000-6599		00.00	00.00	00.00	263,454.25	10,056.46	455,133.35	50,674.83	186,537.61
7600-7829	Other Outgo	7000-7499		25,088.09	540,398.43	2,449.78	101,171.66	00:00	246,889.48	(89,247.85)	00'0
17.304,949.60 15.434,617.96 25.477,287.72 27.267.843.89 27.024,955.75 25.719,453.63 25.232,865.02 27.750,984 27.750,9	All Other Financing Uses	7600-7629	4	125,596.62	00.00	427,028.50	492,825.25	83,115.73	00.00	200,954.59	0.00
9200-9289	TOTAL DISBURSEMENTS	200		5,505,034.50	15,434,617.96	25,477,267.72	27,267,843.89	27.024.955.75	25.719.453.63	25 232 965 02	27 750 966 44
9310 9320 17.304,949.60 17.304,949.60 17.304,949.60 17.304,949.60 17.304,949.60 17.304,949.60 17.304,949.60 17.304,949.60 17.464	D. BALANCE SHEET ITEMS						Total Control of the	and a substitution of the	and the second s		entident and the second
17.304.349.60 17.304.349.60 17.304.349.60 17.304.349.60 17.304.349.60 17.304.349.60 17.304.349.60 17.304.349.60 17.454.349.60 50.615.48 25.274.42 (19.764.72) 28.567.15 (14.823.24) 12.676.50 (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21) (27.42) (2.223.21)	Assets and Deferred Outflows	Space(b)					ark-vinerak gran				
17,304,949.60 17,304,949.70 17,304,949.7	Cash Not in Treasury	9111-9199						and the second s	and the second		
17,454,948,60 50,615,48 25,274,42 (19,764,72) 28,567.15 (14,823.24) 12,676.50 (2,223.21) (27,422 3,346,52.75 3,348,52.75 (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24) (14,823.24) (14,823.24) (12,676.50 (2,223.21) (27,422 3,348,52.75 (14,823.24)	Accounts Receivable	9200-9299	17,304,949.60	весете в потательность в выполня в в	and the state of t		17,304,949.60				
9330 9340 9340 9340 9490 17.454,949.60 50,615.48 25,274.42 (19.764.72) 17.333,516.75 (14.823.24) 12.676.50 (2.223.21) (2.742) 9500-9599 25,738,709.18 11,072,161.99 2 ,880,811.25 3,348,552.75 3,348,552.75 7,598,316.65 838,866.54 0.00 (2.223.21) (2.223.21	Stores	9310	150 000 00	50 615 48	25. 27A A2	(10 76/ 72)	28 567 15	(14 823 24)	42 676 60	(10 000 01)	(00 007 76)
9340 17,454,949.60 50,615,48 25,274,42 (19,764,72) 17,333,516,75 (14,823,24) 12,676,50 (2,223,21) (27,42 9500-9599 25,738,709.18 11,072,161,39 25,800,811,25 3,348,552,75 3,34	Prepaid Expenditures	9330	00.00	01.0.00	21.1.12.03	(13,104,12)	20,001.13	(14,023.24)	12,070.30	(2,223.21)	(21,420.82)
9490 17,454,949,60 50,615,48 25,274,42 (19,764.72) 17,333,516.75 (14,823.24) 12,676.65 (2,223.21) (27,42) 9500-9599 25,738,709.18 11,072,161.99 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 12,676.65 (2,223.21) (27,42) 9640 9660	Other Current Assets	9340			nd and assertance continues to the second assertance as a second a	manadam jacido a pipa managaris antis proposante na su manada su m		de en entre para en en el familie par para para para de la companya de companya de la companya de la companya	end-removement and a state of the state of t	· · · · · · · · · · · · · · · · · · ·	
9500-9599 9610 9650 9650 9670 9670 9670 9670 9670 9670 9670 967	Deferred Outflows of Resources	9490								The state of the s	
9610 9640 9650 9690 25,738,709.18 11,072,161.99 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 9640 9650 9690 25,738,709.18 11,072,161.39 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 0.00 9670 9690 25,738,709.18 11,072,161.39 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 0.00 9690 25,738,709.18 11,072,161.39 2,284,85,85 363,405.06 70,851.07 92,768.02 301,769.46 370,018,22 94,36 9-10 C+D) (8,228,005.07) (4,704,336.34) 3,978,427.05 (7,236,237.40) (3,876,107.32) 15,919,461.33 (4,560,800.87) (2,724,94 1 61,944,141.56 57,239,805.22 61,218,232.27 53,981,994.87 50,105,887.55 66,025,348.88 61,464,548.01 58,739,66	SUBTOTAL	niti kanada ka	17,454,949.60	50,615.48	25,274.42	(19,764.72)	17,333,516.75	(14,823.24)	12,676.50	(2,223.21)	(27,420.82)
9500-9599 25,738,709.18 11,072,161.99 2,80,811.25 3,348,552.75 7,598,316.65 838,866.54 836,366.54 838,366.54 838,366.54 836,366.54 <	Liabilities and Deferred Inflows						****				**************************************
S (8,283,759,56) (13,593,311,33) (2,28,002,03) (13,284,021,834,021,83) (13,284,021,834	Accounts Payable Due To Other Eunds	9500-9599	25,738,709.18	11,072,161.99	2,880,811.25	3,348,552.75	7,598,316.65	838,866.54		and the second s	ere
S	Current Loans	9010									Vineta di Carina
9690 25,738,709.18 11,072,161.99 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 0.00 0.00 26,738,709.18 11,072,161.99 2,880,811.25 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 0.00 26,738,709.18 11,072,161.99 2,880,811.33 (3,284,82.86) 3,348,552.75 7,598,316.65 838,866.54 0.00 0.00 0.00 26,738,759,58) (3,284,92.88) (3,284,92.88) (3,284,92.24) (3,286,92.176) 3,377,956.01 3,3	Unearned Revenues	9640							esercio e con el composa escalación seda que que que de contrato de consecuente en consecuente en consecuente e		
S (8,283,759.8) (13,593,311.33) (2,271,764.82) (428,485.85) (3,004,912.41) (3,006,912.47) (3,004,912.41) (3,006,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,006,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,004,912.47) (3,006	Deferred Inflows of Resources	0696				money commission from minimum mily commerce consistence and management		en jerni kraji kiranteri e karanteri karanteri karanteri karanteri karanteri karanteri karanteri karanteri kara		edirektira aran de entre e	mineral medical sections of the section of the sect
S (8,283,759,58) (13,593,311,33) (3,284,022,68) (3,004,912,41) (7,0851,07) (3,004,912,41) (12,092,37,40) (3,284,022,68) (3,004,912,41) (12,092,37,40) (3,284,022,68) (3,004,912,41) (12,092,37,40) (3,284,022,37,40) (3,284,022,37,40) (3,284,022,37,40) (3,284,022,37,40) (3,284,011,356 (2,239,805,22 (61,218,232,27 (53,981,994,87 (50,105,887,55 (66,025,348,88 (61,464,548.01	SUBTOTAL	**************************************	25,738,709.18	11,072,161.99	2,880,811.25	3,348,552.75	7,598,316.65	838,866.54	00.00	0.00	0.00
S (8,283,759,58) (13,593,311,33) (3,284,028,85) (3,004,912,41) (70,027,76) (3,004,912,41) (3,284,028,85) (3,004,912,41) (3,284,028,85) (3,004,912,41) (3,284,027,65) (3,284,028,68) (3,004,912,41) (3,284,027,69) (3,284,028,028,028,028,031,133) (4,284,028,031,133) (4,284,031,136,138,138,138,138,138,138,138,138,138,138	Nonoperating	((1				energia en esta			
- C+D)	Suspense Clearing	9910	(01 011 000 0)	(2,571,764.82)	(428,485.85)	363,405.06	70,851.07	92,768.02	301,769.46	370,018.22	94,361,18
(1,230,207.47) (1,730,207.47) (1,630,217.47) (1,630,217.47) (1,630,217.47) (1,630,217.47) (1,630,217.47) (1,630,217.47) (1,630,107.47) (1,630	F NET INCDEASE (DECIDENCE OF	many, 4	(8,283,759.58)	(13,593,311.33)	(3,284,022.68)	(3,004,912.41)	9,806,051.17	(760,921.76)	314,445.96	367,795.01	66,940.36
51,244,141.30 57,233,000,42 01,416,542,71 53,901,994,67 50,103,887,33 60,023,348,88 61,464,548,01	E ENDING CASH (A + E)	- Monada		(0,220,003.01)	(4,704,330.34)	3,978,427.05	(7,230,237.40)	(3,876,107.32)	15,919,461.33	(4,560,800.87)	(2,724,941.24)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	O THOMAS CASH DISCOUNT			01,944,141.30	22.000,862,10	17.767,017,10	35,801,894.07	cc./oo,cu1,uc	00,023,348.88	01,404,548.01	58,739,60b.77
	ACCRUALS AND ADJUSTMENTS										

36 67850 0000000 Form CASH

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

Commence	San Bernardino County			Cashflow V	Cashflow Worksheet - Budget Year (1)	t Year (1)				FOITT
Stourcest Stou		Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
Sources	ESTIMATES THROUGH THE MONTH OF									
Sources Sour	geographical conference and a second contract of the second contract		58,739,606.77	65,355,179.91	67,315,838.55	67,093,289.28				
Control	B. RECEIPTS LCFF/Revenue Limit Sources								200	7 700 000
March Marc	Principal Apportionment	8010-8019	30,657,305.59	22,755,968.59	22,755,968.59	30,536,283.44			256,086,091.00	256,086,091.0
Figure 2009 Septiment Se	Property Taxes	8020-8079	230,815.79	3,824,209.45	453,182.69	226,467.49			14,857,539.00	14,857,539.0
Secondaria Sec	Miscellaneous Funds	8080-8089	0 000 000 0	27 27 22	30 040 704	4 467 604 00	00 100 120 0		0.00	0.0
Secures Secu	rederal Kevenue	8100-8299	2,256,238.18	56,513,15	127,243.35	1,167,694.82	8,374,004.30		10,039,374.00	10,039,374.0
Secondaria Sec	Other State Revenue	8300-8599	1,332,434.18	1,276,795.85	1,840,582.08	11,353,538.75	6,621,649.88		30,250,836.00	30,250,836.0
Section Sect	Other Local Revenue	8600-8799	697,348.21	791,605.70	834,177.07	544,960.42	1,069,023.70		10,018,672.00	10,018,672.0
Sources 8830-8979 35,774,141 65 28,705,092.74 20,011.153.78 43,828,944.22 16,064,677.88 0.00 327,682,512.00 134,541.772.00 134,641.772.00	Interfund Transfers In	8910-8929		age i magade que comitina y que experie a manuscaba inagiani na democración cial mari en prime	dasilos dasidos hasannos irras estabanismo para emmedicino en mosso propri	the state of the s			00:0	00:0
1000-1999 12,776 5.42 12,147,146 12,507,147 13,502,271 13,	All Other Financing Sources	8930-8979	35 174 141 05	28 705 002 74	26 011 153 78	73 878 QAA Q2	16 064 677 88	00.0	327 852 512 00	327 852 512 00
2000-2999 4,043,747,27 3,896,622.60 3,961,746.42 4,526,204.86 382,399.29 46,040,595.51 86,117,802.99 4,043,747,27 3,896,622.60 3,961,644.13 6,681,175.59 6,301,684.14 1,016,281.00 1,01	C. DISBURSEMENTS Certificated Salaries	1000-1999	12.276.542.42	12.147.148.97	12.130.744.70	13,620,221,13	7.205.544.83		134,541,773.00	134,541,773.0
1000-3999 1017-493 1017-49	Classified Salaries	2000-2999	4.043.747.27	3,896,622.80	3,951,746.42	4,526,204.88	362,399.29		46,040,536.51	46,040,536.
1000-6999 1001-94472 1001283108 1255440.23 3.181.447.96 4875.11418 17.902.881.00 1000-6999 3.0608.20.08 3.472.498.67 2.625.915.15 6.101.002.21 10.310.141.77 4.262.3444.44 1000-6999 118.327.11 2.964.40.14 2.62.508.32 (.667.026.52) 1.990.088.85 4.428.472.00 118.327.11 2.964.40.14 2.62.508.32 (.667.026.52) 1.990.088.85 4.428.472.00 118.327.11 2.964.40.14 2.62.508.32 (.667.026.52) 1.990.088.85 4.428.472.00 118.327.11 2.964.40.14 2.62.508.32 (.667.026.52) 1.990.08 6.969.81 4.428.472.00 118.327.12 2.62.647.00 2.62.649.13 49.763.475.52 2.6835.66.70 0.00 337.077.096.07 11.900.4299 3.26.344.40.14 2.67.40.411.63 2.6380.097.13 49.763.475.52 2.6835.566.70 0.00 337.077.096.07 12.534.31 4.97.63.475 6.74.49.52 0.00 0.00 17.464.949.80 12.534.31 67.149.52 0.00 0.00 0.00 17.464.949.80 13.369.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00 14.66.385.739.61 4.094.68 133.869.77 1.206.783.61 0.00 0.00 (1.509.343.64) 13.399.0 0.00 0.00 0.00 0.00 (1.509.343.64) 14.399.0 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 14.660.897.41 0.00 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 (1.509.343.64) 0.00 0.00 0.00 (1.509.343.64) 0.00 0.00 0.00	Employee Benefits	3000-3999	6.317,463.41	6,281,107.58	6,301,084.18	21,620,351.43	1,076,054.57		85,117,802.50	85,117,802.50
1000-5896 100	Books and Supplies	4000-4999	1,031,944.72	1,012,831.08	1,255,440.23	3,181,447.95	4,876,114.18		17,903,881.00	17,903,881.00
1000-6599 118.3271 2.9664.00 66.658.13 1.224.867.41 1.993.088 4.428.472.00 4.428	Services	5000-5989	3,508,627.08	3,472,438.67	2,628,915.15	6,101,002.21	10,310,718.17		45,823,448.44	45,823,448.44
7000-7499 813.314.70 694.014.1) 25.508.32 (567.035.52) 0.00 969.135 g2 999.13 7600-7629 838.473.47 26.740.411 63 26.380.097.13 49.763.475.52 25.833.566.70 0.00 337.077.096.07 337.077.096.07 7630-7690 28.946.440.18 26.740.411 63 26.380.097.13 49.763.475.52 25.833.566.70 0.00 337.077.096.07 337.077.096.07 9200-9290 9330 25.531.76 (8.117.15) 12.534.31 67.149.52 0.00 0.00 0.00 9490 25.531.76 (8.117.15) 12.534.31 67.149.52 0.00 0.00 0.00 9490 25.531.76 (8.117.15) 12.534.31 67.149.52 0.00 0.00 0.00 9490 940 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 9490 9500 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00 0.00 0.00 0.00 9490 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 9490 0.00 0.00 0.00 0.00 0.00 0.00 9490 0.00 0.00	Capital Outlay	6000-6599	118,327.11	29,664.00	86,658.13	1,234,867,41	1,993,098.85		4,428,472.00	4,428,472.
T600-7829 886,473.47 T600-7829 R64,16.03 R64	Other Outgo	7000-7499	813,314.70	(99,401.47)	25,508.32	(567,035.52)	00.0		999,135.62	999,135.62
T630-7699 28,946,440.16 26,740,41163 26,380,097.13 49,763,475.52 25,833.566.70 0.00 337,077,096.07 337,077,097,07 337,077,096.07 337,077,096.07 337,077,096.07 337,077,096.07 337,077,096.07 337,077,096.07 337,077,096.07 337,077,076.07 337,077,076.07 337,077,076.07 337,077,076.07 337,077,076.07 337,077,076.07 337,077,076.07 337,077,077,077,077,077,077,077,077,077,	Interfund Transfers Out	7600-7629	836,473.47	namen gadines translations excesses and market statement and translations of the statement		46,416.03	9,636.81		2,222,047.00	2,222,04
9111-9199 9200-9289 9300 9330 9320 9330 9330 9340 9350 9350 9350 9360 937,077,096,07 937,077,096,07 937,077,096,07 937,077,096,07 9380 9380 9380 9380 9380 9490 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00 960 9610 9610 9640 9650 9650 9650 9650 9650 9670 97,095,895,895,895,77 1,206,783.61 9670 97,000 9	All Other Financing Uses	7630-7699		anni camalana invitamente proprieta de la constante de la cons					00.0	
9111-9199 9200-9299 9300 9310 9320 25,531.76 (8,117.15) 12,534.31 (8,7,149.52) 9330 9340 9490 25,531.76 (8,117.15) 12,534.31 (8,7,149.52) 9500-9599 9650 9650 9650 9650 9670 9670 9670 9680 9680 9680 9680 9680 9680 9680 968	TOTAL DISBURSEMENTS		28,946,440.18	26,740,411.63	26,380,097.13	49,763,475.52	25,833,566.70	0.00	337,077,096.07	337,077,096.
9200-9299 17.304,949.60 9310 9200-9299 9320 25,531.76 (8,117.15) 12.534.31 67,149.52 150,000.00 9320 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00 0.00 9340 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00 0.00 0.00 9490 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00	D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199				embenin daga daga daga daga daga daga daga dag			0.00	
10000000 10000000 10000000 10000000 10000000 100000000	Accounts Receivable	9200-9299							17,304,949.60	
9320 25,531.76 (8,117.15) 12,534.31 67,149.52 9930 150,000.00 9330 9330 9330 9330 9330 9330 9330 900	Due From Other Funds	9310		A A A A A A A A A A A A A A A A A A A					00:00	
9330 9330 9000 0000 9340 9490 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00 0.00 17,454,949.60 9610 9640 9640 0.00 0.00 17,454,949.60 0.00	Stores	9320	25,531.76	(8,117.15)	12,534.31	67,149.52			150,000.00	
9340 9490 25,531.76 (8,117.15) 12,534.31 (67,149.52 0.00 0.00 17,454,949.60 0.00 17,454,949.60 0.00 9650 9650 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Prepaid Expenditures	9330							00.00	
9490 25,531.76 (8,117.15) 12,534.31 (67,149.52 0.00 0.00 17,454,949.60 9640 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Current Assets	9340		-					00:00	
9500-9599 25,531.76 (8,117.15) 12,534.31 67,149.52 0.00 0.00 17,454,949.60 9600-9599 9600-9599 0.00 0.00 0.00 0.00 0.00 9640 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 9670 0.00 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 0.00 9670 362,339.61 4,094.68 133,859.77 1,206,783.61 0.00 0.00 0.00 9910 6615,573.14 1,960,688.64 (222,549.27) (4,660,587.47) (9,768,888.82) 0.00 (17,508,343.64) 1 65,355,179.91 67,315,838.56 67,093,289.28 62,432,691.81 0.00 (17,508,343.64)	Deferred Outflows of Resources	9490				00:00			00:0	
\$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c	SUBTOTAL		25,531.76	(8,117.15)	12,534.31	67,149.52	0.00	0.00	17,454,949.60	
9640 9640 9660 9660 9660 9670 9680 9680 9680 9680 9680 9680 9690 9680 9690 969	Accounts Payable	9500-9599			interpreparation in	òn sompton			25,738,709.18	
9640 9650 9660 0 0.00 0	Due To Other Funds	9610							00.0	
9650 9690 0.00	Current Loans	9640							00:00	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	9650							00.00	
S 362,339 61 4,094 68 133,859.77 1,206,783.61 0,00 0,00 0,00 25,738,709.18 0,01 362,339.61 1,906,688.64 (222,549.27) (4,606,587.47) (9,768,888.82) 0,00 (17,508,343.64) 65,355,179.91 67,315,838.55 67,093,289.28 62,432,691.81 67,315,838.56 67,093,289.28 62,432,691.81	Deferred Inflows of Resources	0696							00'0	
S 362,339,61 4,084,68 133,859,77 1,206,783,61 0.00 (8,283,759,57) - C + D) 6,815,573,14 1,980,688,64 (222,549,27) (4,680,597,47) (9,768,888,82) 0.00 (17,508,343,64)	SUBTOTAL		00:00	00:00	00.0	00.00	00.00	00:00	25,738,709.18	
S 387,897.37 (4,022.47) 146,394.08 1,127,393.13 0.00 (8,283,759.57) - C + D) 6,615,573.14 1,960,658.64 (222,349.27) (4,660,597.47) (9,768,888.82) 0.00 (17,508,343.64) - 65,355,179.91 67,315,838.55 67,093,289.28 62,432,691.81 - F.2 ARTS SRIVE OF THE STATE OF T	Nonoperating Sucremen Clearing	0010	362 330 61	4 004 68	133 859 77	1 206 783 61			000	
- C + D) 6,615,573.14 1,960,658.64 (222,549.27) (4,660,597.47) (9,768,888.82) 0.00 (17,508,343.64) (17,508,343.64) (17,508,343.64) (17,508,343.64)	TOTAL BALANCE SHEET ITEMS		387,871.37	(4,022.47)	146,394.08	1,273,933.13	0.00	00:0	(8,283,759.57)	
65,355,179.91 67,315,838.55 67,093,289.28 62,432,691.81	E. NET INCREASE/DECREASE (B - C	+ D)	6,615,573.14	1,960,658.64	(222,549.27)	(4,660,597.47)	(9,768,888.82)	00:00		(9,224,584.07
	F. ENDING CASH (A + E)		65,355,179.91	67,315,838.55	67,093,289.28	62,432,691.81				
	G. ENDING CASH, PLUS CASH	80000000000000000000000000000000000000							00 000 000	

July 1 Budget 2017-18 Estimated Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

36	67850	000	000
	F	orm	CEA

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	125,834,648.84	301	0.00	303	125,834,648.84	305	655,290.00	en kantanan fina kantan an a	307	125,179,358.84	309
2000 - Classified Salaries	41,627,969.25	311	404.00	313	41,627,565.25	315	2,843,248.92		317	38,784,316.33	319
3000 - Employee Benefits	77,745,364.86	321	2,041,315.98	323	75,704,048.88	325	1,833,684.03	terretik kopus kai program kai momenton kilonimo kapakai kopus programma asaa asaa kai asaa asaa as	327	73,870,364.85	329
4000 - Books, Supplies Equip Replace. (6500)	12,701,291.66	331	119,242.57	333	12,582,049.09	335	6,505,412.00		337	6,076,637.09	339
5000 - Services & 7300 - Indirect Costs	42,236,473.68	341	122,644.28	343	42,113,829.40	345	9,487,979.48		347	32,625,849.92	349
 Интернацира и постановно предоставления предоставления предоставления постановного 	eratori, este en la primario complementa internación como esta esta de como de secución de consideración de co		To	JATC	297,862,141.46	365		Т	OTAL	276,536,527.03	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 1. Teacher Salaries as Per EC 41011		No.
1 Teacher Salaries as Per EC 41011		- Commence of the last of the
100,20	3,112.24	375
2. Salaries of Instructional Aides Per EC 41011. 2100 6,63	7,153.60	380
3. STRS	7,369.23	382
4. PERS	5,666.53	383
	8,376.80	384
6. Health & Welfare Benefits (EC 41372)		
(Include Health, Dental, Vision, Pharmaceutical, and		ł
Annuity Plans)	1,328.82	385
7. Unemployment Insurance. 3501 & 3502 6	1,883.77	390
8. Workers' Compensation Insurance. 3601 & 3602 3,20	5,975.98	392
9. OPEB, Active Employees (EC 41372). 3751 & 3752 1,40	1,952.69	
10. Other Benefits (EC 22310)	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	2,819.66	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2.	0.00	240000
13a. Less: Teacher and Instructional Aide Salaries and		2000000
Benefits (other than Lottery) deducted in Column 4a (Extracted)	1,073.00	396
b. Less: Teacher and Instructional Aide Salaries and		dutióna
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,746.66	397
15. Percent of Current Cost of Education Expended for Classroom	al distance of the same of the	amedospos
Compensation (EDP 397 divided by EDP 369) Line 15 must		anadotta
equal or exceed 60% for elementary, 55% for unified and 50%		100000000000000000000000000000000000000
for high school districts to avoid penalty under provisions of EC 41372.	56.86%	double in
16. District is exempt from EC 41372 because it meets the provisions		designation
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.

provisions of Ed 41074.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.86%
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)	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Rialto Unified San Bernardino County

July 1 Budget 2017-18 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

36 67850 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cea (Rev 03/02/2018)

July 1 Budget 2018-19 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	134,541,773.00	301	0.00	303	134,541,773.00	305	482,829.00		307	134,058,944.00	309
2000 - Classified Salaries	46,040,536.51	311	0.00	313	46,040,536.51	315	3,615,040.00		317	42,425,496.51	319
3000 - Employee Benefits	85,117,802.50	321	2,015,822.00	323	83,101,980.50	325	1,996,297.00		327	81,105,683.50	329
4000 - Books, Supplies Equip Replace. (6500)	18,479,881.00	331	29,500.00	333	18,450,381.00	335	6,264,647.00		337	12,185,734.00	339
5000 - Services & 7300 - Indirect Costs	44,604,320.06	341	7,351,725.00	343	37,252,595.06	345	9,648,451.00		347	27,604,144,06	349
		lanininamad	T	DTAL	319,387,266.07	365		T	OTAL	297,380,002.07	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.

			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teacher Salaries as Per EC 41011	1100	109,161,619.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,761,964.00	380
3. STRS	3101 & 3102	25,567,256.00	382
4. PERS	3201 & 3202	1,195,580.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,327,110.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			1
Annuity Plans).	3401 & 3402	17,808,397.00	385
7. Unemployment Insurance.		58,812.00	390
8. Workers' Compensation Insurance.	3601 & 3602	3,691,834.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,388,215.11	- CONTRACTOR
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		168,960,787.11	395
12. Less: Teacher and Instructional Aide Salaries and			2000
Benefits deducted in Column 2.		0.00	Oranie de la constitución de la
13a. Less: Teacher and Instructional Aide Salaries and			dissi
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and			- Andrews
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	******		396
14. TOTAL SALARIES AND BENEFITS.		168,960,787.11	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		56.82%	
16. District is exempt from EC 41372 because it meets the provisions			- Control
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	1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2	2. Percentage spent by this district (Part II, Line 15)	56.82%	
3	3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4	4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	297,380,002.07	
Ę	5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Rialto Unified San Bernardino County July 1 Budget 2018-19 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

36 67850 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: ceb (Rev 03/02/2018)

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	ids 01, 09, an	d 62	2017-18	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	316,355,865.84	
The folder of the folder and the folder of t	731	7311	1000-7000	010,000,000.0	
B. Less all federal expenditures not allowed for MOE		niki serena manua			
(Resources 3000-5999, except 3385)	All	All	1000-7999	19,237,493.84	
C. Less state and local expenditures not allowed for MOE:			and the second s		
(All resources, except federal as identified in Line B)			ena autoria de la composición del composición de la composición de		
Community Services	All	5000-5999	1000-7999	1,308.00	
1. Community Services	All except	All except	1000-7999	1,300.00	
2. Capital Outlay	7100-7199	5000-5999	6000-6999	10,043,550.88	
			5400-5450,		
3. Debt Service	All	9100	5800, 7430- 7439	2,167,408.00	
o. Basicon vioc		3100	7459	2,101,400.00	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	4,422,983.92	
		9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
		All except			
7 Nanaganay		5000-5999,		440.040.55	
7. Nonagency	7100-7199	9000-9999	1000-7999	149,843.57	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)					
costs of services for which tultion is received;	A 11	A 11	0710	0.00	
	All	All	8710	0.00	
9. Supplemental expenditures made as a result of a	Manually a	entered. Must	not include		
Presidentially declared disaster		s in lines B, C			
		D2.			
10. Total state and local expenditures not					
allowed for MOE calculation					
(Sum lines C1 through C9)				16,785,094.37	
(Sum lines of through Ga)			1000-7143,	10,700,094.07	
). Plus additional MOE expenditures:			7300-7439		
Expenditures to cover deficits for food services			minus		
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	6,410,897.00	
	Manually e	entered. Must	not include		
2. Expenditures to cover deficits for student body activities		itures in lines			
E. Total expenditures subject to MOE					
(Line A minus lines B and C10, plus lines D1 and D2)				286,744,174.63	

Rialto Unified San Bernardino County

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67850 0000000 Form ESMOE

O. C. H. F. W. H. D. ADA		2017-18 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
		24,530.38
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,689.35
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.)		
	268,950,559.78	10,867.69
 Adjustment to base expenditure and expenditure per ADA amounts 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)	268,950,559.78	10,867.69
B. Required effort (Line A.2 times 90%)	242,055,503.80	9,780.92
C. Current year expenditures (Line I.E and Line II.B)	286,744,174.63	11,689.35
D. MOE deficiency amount, if any (Line B minus Line C)	2 22	0.00
(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%

Rialto Unified San Bernardino County

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

36 67850 0000000 Form ESMOE

escription of Adjustments	Total Expenditures	Expenditures Per ADA
-		

Part I - General Administrative Share of Plant Services Costs

	ulation of the plant services costs attributed to general administration and included in the pool is standardized and auto g the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foota upied by general administration.	
A.	Salaries and Benefits - Other General Administration and Centralized Data Processing	
	 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 	8,966,029.00
	Contracted general administrative positions not paid through payroll	
	 Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 	
	b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
В.	Salaries and Benefits - All Other Activities	
	1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	234,200,765.97
C.	Percentage of Plant Services Costs Attributable to General Administration	
	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0),	0	0

Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	11,639,120.90
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10)	10,879,685.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	OPPORTUNISHED AND AND AND AND AND AND AND AND AND AN
		goals 0000 and 9000, objects 5000-5999)	60,000.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,137,151.26
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	0.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	8.	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 23,715,957.16
	9.	Carry-Forward Adjustment (Part IV, Line F)	6,414,302.80
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,130,259.96
_	_		
В.		se Costs	474 570 055 00
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	171,573,055.06
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,890,964.95
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,021,534.01
	4. =	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100) Enterprise (Function 6000, objects 1000-5999 except 5100)	1,308.00
	6. 7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
		minus Part III, Line A4)	1,845,394.80
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	the exercised the other contents are recovered by the exercise and contents and an analysis and assessment assets assessment assets assessment assessment assets assessment assets a
		objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,986.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	937,552.39
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	00 550 400 40
	40	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	28,553,482.16
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
	13.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	10.	a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,008,679.10
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,800,014.59
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	18,669,473.86
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	291,322,444.92
C.	Stra	aight Indirect Cost Percentage Before Carry-Forward Adjustment	
		r information only - not for use when claiming/recovering indirect costs)	
	(Lin	e A8 divided by Line B18)	8.14%
D	Prel	liminary Proposed Indirect Cost Rate	
·		r final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	10.34%

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	23,715,957.16
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	(1,337,184.38)
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.48%) times Part III, Line B18); zero if negative	6,414,302.80
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.48%) times Part III, Line B18) or (the highest rate used to eer costs from any program (5.48%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	6,414,302.80
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be an egative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	6,414,302.80

Rialto Unified San Bernardino County

July 1 Budget 2017-18 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

36 67850 0000000 Form ICR

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Approved indirect cost rate: 5.48% Highest rate used in any program: 5.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	10,368,786.54	568,247.13	5.48%
01	3310	3,837,091.39	210,272.61	5.48%
01	3311	8,524.00	467.00	5.48%
01	3315	107,613.77	5,897.23	5.48%
01	3320	293,013.84	16,057.16	5.48%
01	3345	935.72	51.28	5.48%
01	3386	18,960.94	1,039.06	5.48%
01	3550	196,678.00	9,833.00	5.00%
01	4035	1,118,246.25	61,279.89	5.48%
01	4201	35,319.83	706.40	2.00%
01	4203	966,211.13	19,324.23	2.00%
01	5640	975,882.69	53,478.00	5.48%
01	6230	84,841.28	4,649.30	5.48%
01	6264	1,073,810.76	58,844.82	5.48%
01	6387	1,408,072.33	72,918.67	5.18%
01	6500	29,452,911.20	1,614,277.09	5.48%
01	6512	1,629,391.00	89,290.62	5.48%
01	6520	289,377.13	15,857.87	5.48%
01	7338	302,847.00	16,596.00	5.48%
01	7370	33,181.65	1,818.35	5.48%
01	8150	6,650,127.09	364,324.91	5.48%
11	6391	976,816.10	53,513.90	5.48%
12	6105	3,596,923.59	197,111.41	5.48%
13	5310	18,501,736.00	971,341.00	5.25%

36 67850 0000000 Form L

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA			-		
Adjusted Beginning Fund Balance	9791-9795	0.13		325,313.93	325,314.06
State Lottery Revenue	8560	3,771,616.00		1,292,634.00	5,064,250.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero) Total Available	8980	0.00			0.00
(Sum Lines A1 through A5)		3,771,616.13	0.00	1,617,947.93	5,389,564.06
B. EXPENDITURES AND OTHER FINANC	ING USES				
Certificated Salaries	1000-1999	0.00			0.00
Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
Books and Supplies	4000-4999	3,771,616.00		1,466,174.00	5,237,790.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800			151,773.93	151,773.93
6. Capital Outlay	6000-6999	0.00			0.00
 Tuition Interagency Transfers Out To Other Districts, County 	7100-7199 7211,7212,7221,	0.00			0.00
Offices, and Charter Schools b. To JPAs and All Others	7222,7281,7282 7213,7223,	0.00			0.00
	7283,7299	0.00	00 00 00 00 00 00 00 00 00 00 00 00 00		0.00
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 Financi	ng Uses	3,771,616.00	0.00	1,617,947.93	5,389,563.93
(Sum Lines B1 through B11)	00 00000 000000 00000 00000 00000 00000 0000	3,771,010.00	0.00	1,017,047.80	0,000,000.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.13	0.00	0.00	0.13

D. COMMENTS:

The District purchases copyrights in order to reproduce 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.

		ş				
	Object	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;				and population	
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	270,943,630.00	1.10%	273,922,125.00	1.59%	278,266,697.00
2. Federal Revenues	8100-8299	298,547.00	0.00%	298,547.00	0.00%	298,547.00
3. Other State Revenues	8300-8599	13,144,257,00	-64.24%	4,700,777.00	0.00%	4,700,777.00
Other Local Revenues Other Financing Sources	8600-8799	675,000.00	0.00%	675,000.00	0.00%	675,000.00
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	(43,950,179.00)	1.00%	(44,389,681.00)	0.68%	(44,689,681.00)
6. Total (Sum lines A1 thru A5c)		241,111,255.00	-2.45%	235,206,768.00	1.72%	239,251,340.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,282,099.00		110,662,951.00
b. Step & Column Adjustment				1,422,586.00		1,500,878.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,041,734.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,282,099.00	-0.56%	110,662,951.00	1.36%	112,163,829.00
2. Classified Salaries						
a. Base Salaries				32,986,339.51		32,587,488.00
b. Step & Column Adjustment				145,555,49		161,777.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(544,407.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,986,339.51	-1.21%	32,587,488.00	0.50%	32,749,265.00
3. Employee Benefits	3000-3999	60,768,306.39	7.81%	65,512,423.00	5.96%	69,414,814.00
4. Books and Supplies	4000-4999	12,702,990.00	-52.47%	6,037,990.00	0.00%	6.037,990.00
5. Services and Other Operating Expenditures	5000-5999	27,136,217.00	-0.93%	26,884,964.00	-6.12%	25,240,430.00
6. Ćapital Outlay	6000-6999	3,375,400.00	-91.84%	275,400.00	0.00%	275,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,882,664.00	0.00%	1,882,664.00	0.00%	1,882,664.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,476,318.76)	-2.34%	(2,418,418.00)	3.21%	(2,495,934.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,222,047.00	0.00%	1,222,047.00	0.00%	1,222,047.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)		5 CO 6 P. J. KO GO A.				
11. Total (Sum lines B1 thru B10)		248,879,744.14	-2.50%	242,647,509.00	1.58%	246,490,505.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,768,489.14)		(7,440,741.00)		(7,239,165.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,525,423.98		48,756,934.84		41,316,193.84
2. Ending Fund Balance (Sum lines C and D1)		48,756,934.84		41,316,193.84		34,077,028.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	215,000.00		215,000.00		215,000.00
b. Restricted	9740					100 mm (100 mm)
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0,00				
d. Assigned	9780	35,772,680.00		27,132,970.00		22,064,163.00
e. Unassigned/Unappropriated	A services					
1. Reserve for Economic Uncertainties	9789	10,112,313.00		9,893,649.00		10,051,374.00
2. Unassigned/Unappropriated	9790	2,656,941.84		4,074,574.84		1,746,491.84
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		48,756,934,84		41,316,193.84		34,077,028.84

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		Control of the Contro				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b, Reserve for Economic Uncertainties	9789	10,112,313.00		9,893,649.00		10,051,374,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	2,656,941.84		4,074,574.84		1,746,491.84
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)		12,769,254.84		13,968,223.84		11,797,865.84

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.

Adjustments represent one time salary bonus given in 18-19 and reduced 19-20.

	R	lestricted				
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	0010.0000	0.00	0.000/	0.00	0.000	0.00
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	0.00	0.00%	0,00	0.00%	0.00
3. Other State Revenues	8300-8599	17,106,579.00	-6.05%	16,072,417.00	0.00%	16,072,417.00
Other Local Revenues	8600-8799	9,343,672.00	0.00%	9,343,672.00	0.00%	9,343,672.00
5. Other Financing Sources	0000 0000	0.00	0.000	0.00	, , , , ,	0.00
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,950,179.00	1.00%	44,389,681,00	0.68%	44,689,681.00
6. Total (Sum lines A1 thru A5c)		86,741,257.00	-0.69%	86,146,597.00	0.35%	86,446,597.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,259,674.00		23,168,801.00
b. Step & Column Adjustment				315,461.00		314,230.00
c. Cost-of-Living Adjustment						The second secon
d. Other Adjustments				(406,334.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,259,674.00	-0.39%	23,168,801,00	1.36%	23,483,031.00
2. Classified Salaries					1977	:
a. Base Salaries				13,054,197.00		12,931,094.00
b. Step & Column Adjustment				64,807.00		64,195.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(187,910.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,054,197.00	-0.94%	12,931,094.00	0.50%	12,995,289.00
3. Employee Benefits	3000-3999	24,349,496.11	4.97%	25,559,962.00	4.05%	26,596,056.00
4. Books and Supplies	4000-4999	5,200,891.00	0.00%	5,200,891.00	0.00%	5,200,891,00
5. Services and Other Operating Expenditures	5000-5999	18,687,231.44	0.00%	18,687,231.00	0.00%	18,687,231.00
6, Capital Outlay	6000-6999	1,053,072.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	335,600.00	0.00%	335,600.00	0.00%	335,600,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,257,190.38	0.00%	1,257,190.00	0.00%	1,257,190.00
9. Other Financing Uses	7600 7630	1 000 000 00	100.000/		0.0000	
a. Transfers Out b. Other Uses	7600-7629 7630-7699	1,000,000.00	-100.00% 0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1030-7099	0.00	0,0076		0.00%	
11. Total (Sum lines B1 thru B10)		88,197,351.93	-1.20%	87,140,769.00	1.62%	88,555,288.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		00,197,331.93	-1.2078	87,140,709,00	1.0276	00,333,200.00
(Line A6 minus line B11)	22	(1,456,094,93)		(994,172,00)		(2,108,691,00)
D. FUND BALANCE		mannen mannen mineria kan kan kan kan kan kan kan kan kan ka				(211001031100)
Net Beginning Fund Balance (Form 01, line F1e)	4	5.302,962.55		3,846,867.62		2,852,695.62
Net Beginning Fund Balance (Form 01, line F1e) Ending Fund Balance (Sum lines C and D1)		3,846,867.62		2,852,695.62		744,004.62
Components of Ending Fund Balance		3,840,007.02	_	2,632,033.02	F	744,004.02
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,846,867.62		2,852,695.62		744,004.62
c. Committed						
1. Stabilization Arrangements	9750			11.00		
2. Other Commitments	9760					
d. Assigned	9780				100	
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	1,40001111					
(Line D3f must agree with line D2)		3,846,867.62		2,852,695.62		744,004.62

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.

Adjustments represent one time salary bonus given in 18-19 and reduced 19-20.

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
(Enter projections for subsequent years 1 and 2 in Columns C and E;	Coues	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	270,943,630.00	1.10%	273,922,125.00	1.59%	278,266,697.00
2. Federal Revenues	8100-8299	16,639,374.00	0.00%	16,639,374.00	0.00%	16,639,374.00
3. Other State Revenues	8300-8599	30,250,836.00	-31.33%	20,773,194.00	0.00%	20,773,194.00
Other Local Revenues	8600-8799	10,018,672.00	0.00%	10,018,672.00	0.00%	10,018,672.00
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)		327,852,512.00	-1.98%	321,353,365.00	1.35%	325,697,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				134,541,773.00		133,831,752.00
b. Step & Column Adjustment				1,738,047.00		1,815,108.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,448,068.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,541,773.00	-0.53%	133,831,752.00	1.36%	135,646,860.00
2. Classified Salaries				200000000000000000000000000000000000000		
a. Base Salaries				46,040,536.51		45,518,582.00
b. Step & Column Adjustment				210,362.49		225,972.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(732,317.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,040,536.51	-1.13%	45,518,582.00	0.50%	45,744,554.00
	3000-3999		7.00%			
3. Employee Benefits		85,117,802.50		91,072,385.00	5.42%	96,010,870.00
4. Books and Supplies	4000-4999	17,903,881.00	-37.23%	11,238,881.00	0.00%	11,238,881.00
5. Services and Other Operating Expenditures	5000-5999	45,823,448,44	-0.55%	45,572,195.00	-3.61%	43,927,661,00
6. Capital Outlay	6000-6999	4,428,472.00	-93.78%	275,400.00	0.00%	275,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,218,264.00	0.00%	2,218,264.00	0.00%	2,218,264.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,219,128.38)	-4.75%	(1,161,228.00)	6.68%	(1,238,744.00)
9. Other Financing Uses		2 222 245 25	(- nas			
a. Transfers Out	7600-7629	2,222,047.00	-45.00%	1,222,047.00	0.00%	1,222,047.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0,00%	0,00
10. Other Adjustments	in the second second			0.00		0.00
11. Total (Sum lines B1 thru B10)		337,077,096.07	-2.16%	329,788,278.00	1,59%	335,045,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,224,584,07)		(8,434,913.00)		(9,347,856.00)
D. FUND BALANCE	200					
Net Beginning Fund Balance (Form 01, line F1e)		61,828,386.53		52,603,802.46		44,168,889.46
2. Ending Fund Balance (Sum lines C and D1)		52,603,802.46		44,168,889.46		34,821,033,46
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	215,000.00		215,000.00		215,000.00
b. Restricted	9740	3,846,867,62		2,852,695.62		744,004.62
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	35,772,680.00	100	27,132,970.00		22,064,163.00
e. Unassigned/Unappropriated				0.00		
Reserve for Economic Uncertainties	9789	10,112,313.00		9,893,649.00		10,051,374.00
2. Unassigned/Unappropriated	9790	2,656,941.84		4,074,574.84		1,746,491.84
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		52,603,802.46		44,168,889.46		34,821,033.46

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES	namina pada di	S-1				
1. General Fund				â.		
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,112,313.00		9,893,649.00		10,051,374.00
c. Unassigned/Unappropriated	9790	2,656,941.84		4,074,574.84		1,746,491.84
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	No.		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)		12,769,254.84		13,968,223.84		11,797,865.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.79%		4.24%		3.52%
F. RECOMMENDED RESERVES						
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?	Yes	_				
b. If you are the SELPA AU and are excluding special						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections		1 1				
for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA		0.00				
		0,00				
2. District ADA	ctions)	24,252.19		24,043.44		23.835.64
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 proje Calculating the Reserves	ctions)			24,043,44		23,835,64
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 proje Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		24,252.19 337,077,096.07		329,788,278.00		335,045,793.00
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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses		24,252.19				
 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 proje Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 		24,252.19 337,077,096.07 0.00		329,788,278.00 0.00		335,045,793.00 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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		24,252.19 337,077,096.07 0.00 337,077,096.07		329,788,278.00 0.00 329,788,278.00		335,045,793.00 0.00 335,045,793.00
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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		24,252.19 337,077,096.07 0.00 337,077,096.07		329,788,278.00 0.00 329,788,278.00 3%		335,045,793.00 0.00 335,045,793.00 3%
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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		24,252.19 337,077,096.07 0.00 337,077,096.07		329,788,278.00 0.00 329,788,278.00		335,045,793.00 0.00 335,045,793.00
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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		24,252.19 337,077,096.07 0.00 337,077,096.07 3% 10,112,312.88		329,788,278.00 0.00 329,788,278.00 3% 9,893,648.34		335,045,793.00 0.00 335,045,793.00 3% 10,051,373.79
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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		24,252.19 337,077,096.07 0.00 337,077,096.07 3% 10,112,312.88		329,788,278.00 0.00 329,788,278.00 3% 9,893,648.34 0.00		335,045,793.00 0.00 335,045,793.00 3% 10,051,373.79 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 proje 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		24,252.19 337,077,096.07 0.00 337,077,096.07 3% 10,112,312.88		329,788,278.00 0.00 329,788,278.00 3% 9,893,648.34		335,045,793.00 0.00 335,045,793.00 3% 10,051,373.79

	1		FOR ALL FUND			7	en e	
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND		(
Expenditure Detail Other Sources/Uses Detail	0.00	(50,000.00)	0.00	(1,284,956.55)	0.00	4,422,983.92		
Fund Reconciliation		no distance and			0.00	7,722,000.02	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00			, predicate	
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail							in the second	
Other Sources/Uses Detail								
Fund Reconciliation 11 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	53,513.90	0.00				
Other Sources/Uses Detail Fund Reconciliation	-				100,000.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND	-						0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	260,101.65	0.00	4 444 570 74	0.00	-	
Fund Reconciliation					1,111,573.71	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	50,000.00	0.00	971,341.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			1,146,410.21	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00					anni de de la companya de la company	
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail						1000000		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND						1	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	200	0.00
Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	STATE OF THE PROPERTY OF THE P				0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND	0.00	0.00				and the same of th		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	160,322.85		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00				2000		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						Constant	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00				accidental and a second a second and a second a second and a second a second and a second and a second and a		
Other Sources/Uses Detail		ore former de consistence, men de composemble forme de monte en de consistence de consistence de consistence d			0.00	0.00		
Fund Reconciliation 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			100000000000000000000000000000000000000				0.00	0.00
Expenditure Detail	0.00	0.00				timpos		
Other Sources/Uses Detail	Address of the second				3,417,694.85	1,192,372.00	2.00	0.00
Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	and a second				annessi di	nia ni	0.00	0.00
Expenditure Detail	0.00	0.00			California			
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								0.00
Expenditure Detail					0.00	2.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	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	0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00	nagionica.	
Fund Reconciliation					3.23		0.00	0.00
56 DEBT SERVICE FUND Expenditure Detail						bossieus		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	eastocata.				-		0.00	0.00
57 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00	0.00	distribute		
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND	SAME PARTY OF THE		homeseas		and a second		0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	ana			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

			FOR ALL FUNDS					
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00		1	
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation							0.00	0,00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							2.00	0.00
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	50,000.00	(50,000.00)	1,284,956.55	(1,284,956.55)	5,775,678.77	5,775,678.77	0.00	0.00

			FOR ALL FUND		possossassassassassassassassassas			
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND	5,00		7 000	7500	0300-0323	7000-7029	5510	9610
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	(1,219,128.38)	0.00	2,222,047.00		APPENDING STREET
Fund Reconciliation					0.00	2,222,047.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				1000
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND	100							
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	49,777.38	0.00	100,000.00	0.00		
Fund Reconciliation					100,000.00			
12 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	229,409.00	0.00				
Other Sources/Uses Detail	3,55			5.00	1,122,047.00	0.00		
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	939,942.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			1.000.000.00	0.00		
Fund Reconciliation					1,000,000.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail	100							
Other Sources/Uses Detail Fund Reconciliation	ahasali da				0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND		0000						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail	100							
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation	-				0.00	0.00		
25 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
80 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00			0.00	0.00		
Fund Reconciliation 35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
IO SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation	was a second				0.00	0.00		
IS CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					7.77	5.50		
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					disease			
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
3 TAX OVERRIDE FUND					and the second			
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					3.50	0.00		
66 DEBT SERVICE FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 7 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00		
1 CAFETERIA ENTERPRISE FUND				SECULIARIS DE LA CONTRACTOR DE LA CONTRA	wakkuusee			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		

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

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
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		100						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	1,219,128.38	(1,219,128,38)	2.222.047.00	2,222,047.00		

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.

^		17	_	D	1 ^	AN.	ın	C T	^ A.I	N	n	٨	D	n	0
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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	ם	istrict AD	Α	
	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):	24,252				
District's ADA Standard Percentage Level:	1.0%				

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	25,154	25,169		
Charter School				
Total ADA	25,154	25,169	N/A	Met
Second Prior Year (2016-17)				
District Regular	25,027	25,022		
Charter School				
Total ADA	25,027	25,022	0.0%	Met
First Prior Year (2017-18)				
District Regular	24,749	24,779		
Charter School		0		
Total ADA	24,749	24,779	N/A	Met
Budget Year (2018-19)				
District Regular	24,550			
Charter School	0			
Total ADA	24,550			

1B. Comparison of District ADA to the Standard

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

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

	Explanation:	
	(required if NOT met)	
	1	
1b.	STANDARD MET - Funded A	DA 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)

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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	D	istrict AD	A		
3.0%	0	to	300		
2.0%	301	to	1,000		
1.0%	1,001	and	over		
24,252					
1.0%					
	3.0% 2.0% 1.0% 24,252	3.0% 0 2.0% 301 1.0% 1,001	3.0% 0 to 2.0% 301 to 1.0% 1,001 and 24,252	3.0% 0 to 300 2.0% 301 to 1,000 1.0% 1,001 and over	3.0% 0 to 300 2.0% 301 to 1,000 1.0% 1,001 and over

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.

	Enrollmen	ŧ	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	25,989	25,994		
Charter School				
Total Enrollment	25,989	25,994	N/A	Met
Second Prior Year (2016-17)				
District Regular	25,781	25,684	4	
Charter School				
Total Enrollment	25,781	25,684	0.4%	Met
First Prior Year (2017-18)				
District Regular	25,455	25,476	and the state of t	
Charter School				
Total Enrollment	25,455	25,476	N/A	Met
Budget Year (2018-19)	stiffeet.			
District Regular	25,181			
Charter School				
Total Enrollment	25,181			

2B. Comparison of District Enrollment to the Standard

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

Explanation:

1a.	STANDARD MET	 Enrollment has not beer 	i overestimated by m	nore than the standard	d percentage level	for the first prior year.
-----	--------------	---	----------------------	------------------------	--------------------	---------------------------

	(required if NOT met)	
1b.	STANDARD MET - Enrollmer	nt 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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	25,030	25,994	
Charter School		0	
Total ADA/Enrollment	25,030	25,994	96.3%
Second Prior Year (2016-17)			
District Regular	24,763	25,684	
Charter School			
Total ADA/Enrollment	24,763	25,684	96.4%
First Prior Year (2017-18)			
District Regular	24,550	25,476	
Charter School	0		
Total ADA/Enrollment	24,550	25,476	96.4%
		Historical Average Ratio:	96.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.9%

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

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

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	24,252	25,181	Verigina	
Charter School	0			
Total ADA/Enrollment	24,252	25,181	96.3%	Met
st Subsequent Year (2019-20)				
District Regular	24,043	ul percent		
Charter School				
Total ADA/Enrollment	24,043	0	0.0%	Met
nd Subsequent Year (2020-21)				
District Regular	23,836			
Charter School				
Total ADA/Enrollment	23,836	0	0.0%	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	T - 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)	
(odanos n mon	

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 s LCFF Revenue Standard selected: LCFF R				
4A1. Calculating the District's LCFF Re-	venue Standard			
DATA ENTRY: Enter LCFF Target amounts fo Enter data in Step 1a for the two subsequent fi Enter data for Steps 2a through 2d. All other data	iscal years. All other data is extracted o			
Projected LCFF Revenue				
Has the District reached its LCFF target funding level?	No	If No, then Gap Funding in Line 2c is	o2 is used in Line 2e Total calculation. s used in Line 2e Total calculation. both COLA and Gap will be included in L	ine 2e Total calculation.
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		270,943,630.00	273,922,125.00	278,266,697.00
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded)	24,877.66	24,648.62	24,350.84	24,142.10
(Form A, lines A6 and C4) b. Prior Year ADA (Funded)	24,011.00	24,877.66	24,648.62	24,350.84
c. Difference (Step 1a minus Step 1b)		(229.04)	(297.78)	(208.74)
 d. Percent Change Due to Population (Step 1c divided by Step 1b) 		-0.92%	-1.21%	-0.86%
Step 2 - Change in Funding Level a. Prior Year LCFF Funding		255.741,417.00	270,943,630.00	273,922,125.00
b1. COLA percentage (if district is at targe	et)		2,57%	2.67%
b2. COLA amount (proxy for purposes of criterion)	this	0.00	0.00	0.00
c. Gap Funding (if district is not at target d. Economic Recovery Target Funding (current year increment))	17,366,842.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable,		17,366,842.00	0.00	0.00
 f. Percent Change Due to Funding Leve (Step 2e divided by Step 2a) 	2 1	6.79%	0.00%	0.00%
Step 3 - Total Change in Population and Fund (Step 1d plus Step 2f)	ing Level	5.87%	-1.21%	-0.86%

LCFF Revenue Standard (Step 3, plus/minus 1%):

4.87% to 6.87%

-1.86% to .14%

-2.21% to -.21%

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4A2. Alternate LCFF Revenue Standard

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)	20,590,668.00	14,857,539.00	14,857,539.00	14,857,539.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	(percent change from		1	
	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)	255,741,417.00	270,943,630.00	273,922,125.00	278,266,697.00
District's P	rojected Change in LCFF Revenue:	5.94%	1.10%	1.59%
	LCFF Revenue Standard:	4.87% to 6.87%	-2.21% to21%	-1.86% to .14%
	Status:	Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:	
(required if NOT met)	

In 2018-2019	the District will reach its target funding under LCFF, in 2019-20 and 2020-21 the District will only receive COLA.	

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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2015-16)	174,927,285.47	203,055,757.37	86.1%
Second Prior Year (2016-17)	181,668,518.98	211,609,902.25	85.9%
First Prior Year (2017-18)	187,697,205.91	220,065,917.78	85.3%
(Historical Average Ratio:	85.8%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%
of 5% of the district's reserve standard percentage,	02.070 to 00.070		

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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	205,036,744.90	247,657,697.14	82.8%	Met
1st Subsequent Year (2019-20)	208.762.862.00	241,425,462.00	86.5%	Met
2nd Subsequent Year (2020-21)	214.327.908.00	245,268,458,00	87.4%	Met
Zila Sabsequent Tear (2020 21)	L	ly may a grant manadata a sa a gala sanama sa mara mada ana Bada y di sala nya di Bada na mada ana sa sa sa ka I		

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.

ATA ENITRY: All data are systemated == ==	doulated			
ATA ENTRY: All data are extracted or ca		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Yea (2020-21)
1. District	's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.87%	-1.21%	-0.86%
Standard Perc	rict's Other Revenues and Expenditures entage Range (Line 1, plus/minus 10%):	-4.13% to 15.87%	-11.21% to 8.79%	-10.86% to 9.14%
	istrict's Other Revenues and Expenditures Percentage Range (Line 1, plus/minus 5%):	.87% to 10.87%	-6.21% to 3.79%	E 000/ to 4 140/
Explanation	reiterlage Narige (Line 1, plus/ittitus 5 %).	.01 /6 to 10.01 /6	-0.2176 10 3.7976	-5.86% to 4.14%
. Calculating the District's Chang	e by Major Object Category and Comp	arison to the Explanation Per	centage Range (Section 6A, Li	ne 3)
ars. All other data are extracted or calcu	and 2nd Subsequent Year data for each revolated. Regory if the percent change for any year exce	•		two subsequent
pianations must be entered for each cat	egory in the percent change for any year exce	eds the district's explanation perce		Channella Outside
oject Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
	ects 8100-8299) (Form MYP, Line A2)			againment and a sure of the su
st Prior Year (2017-18)		19,458,060.63		
dget Year (2018-19)		16,639,374.00	-14.49%	Yes
Subsequent Year (2019-20)	-	16,639,374.00	0.00%	No
d Subsequent Year (2020-21)	Lu	16,639,374.00	0.00%	No
(required if Yes)	nt carryover removed in 2018-2019. Objects 8300-8599) (Form MYP, Line A3)			
(required if Yes) Other State Revenue (Fund 01, 6 st Prior Year (2017-18) dget Year (2018-19)		28,775,751.03 30,250,836.00 20,773,194.00	5.13% 31.33%	No Voc
(required if Yes)			5.13% -31.33% 0.00%	No Yes No
Other State Revenue (Fund 01, 6 st Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21) Explanation: (required if Yes)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20	30,250,836.00 20,773,194.00 20,773,194.00	-31.33%	Yes
Other State Revenue (Fund 01, 0st Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fund 01,	Objects 8300-8599) (Form MYP, Line A3)	30,250,836.00 20,773,194.00 20,773,194.00 18-2019.	-31.33%	Yes
Other State Revenue (Fund 01, 6 st Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21) Explanation: (required if Yes)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20	30,250,836.00 20,773,194.00 20,773,194.00 18-2019.	-31.33% 0.00%	Yes No
Other State Revenue (Fund 01, 0 of the Prior Year (2017-18) of the Year (2018-19) of the Year (2018-19) of the Year (2018-19) of the Year (2020-21) of the Year (2020-21) of the Year (2020-21) of the Year (2017-18) of the Year (2017-18) of the Year (2018-19)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20	30,250,836.00 20,773,194.00 20,773,194.00 18-2019.	-31.33%	Yes
Other State Revenue (Fund 01, 0st Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fund 01, 0st Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00	-31.33% 0.00% -11.92%	Yes No Yes
Other State Revenue (Fund 01, 0 of the Prior Year (2017-18) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fund 01, 0 of the Prior Year (2017-18) Siget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00 10,018,672.00 10,018,672.00	-31.33% 0.00% -11.92% 0.00%	Yes No Yes No
Other State Revenue (Fund 01, 0st Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Explanation: (required if Yes) Other Local Revenue (Fund 01, 1st Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) The	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20 Objects 8600-8799) (Form MYP, Line A4)	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00 10,018,672.00 10,018,672.00	-31.33% 0.00% -11.92% 0.00%	Yes No Yes No
Other State Revenue (Fund 01, 01, 02) It Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fund 01, 02) It Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) The	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20 Objects 8600-8799) (Form MYP, Line A4) District received one time local funds in 2017	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00 10,018,672.00 10,018,672.00	-31.33% 0.00% -11.92% 0.00%	Yes No Yes No
Other State Revenue (Fund 01, 01) It Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fund 01, 01) It Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) The Books and Supplies (Fund 01, 02) It Prior Year (2017-18) Iget Year (2018-19)	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20 Objects 8600-8799) (Form MYP, Line A4) District received one time local funds in 2017	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00 10,018,672.00 10,018,672.00 -2018.	-31.33% 0.00% -11.92% 0.00%	Yes No Yes No
Other State Revenue (Fund 01, 0 of the Prior Year (2017-18) of the Year (2018-19) of the Year (2018-20) of Subsequent Year (2020-21) of Subsequent Year (2020-21) of Subsequent Year (2020-21) of Year (2017-18) of Year (2017-18) of Year (2018-19) o	Objects 8300-8599) (Form MYP, Line A3) District will receive one time state funds in 20 Objects 8600-8799) (Form MYP, Line A4) District received one time local funds in 2017	30,250,836.00 20,773,194.00 20,773,194.00 18-2019. 11,373,933.10 10,018,672.00 10,018,672.00 10,018,672.00 10,018,672.00	-31.33% 0.00% -11.92% 0.00% 0.00%	Yes No Yes No No

	ting Expenditures (Fund 01, Objects 5000-5999)			
First Prior Year (2017-18)		43,521,430.23		N. D.
Budget Year (2018-19)		45,823,448.44	5,29%	No
1st Subsequent Year (2019-20)	<u></u>	45,572,195.00	-0.55%	No
2nd Subsequent Year (2020-21)		43,927,661.00	-3.61%	No
Explanation: (required if Yes)				ad aliquay jarang an magaini da da kana panta kan dikadana dikadan da kadan da kadan da kana da kana da kana d
(required it res)				
6C Calculating the District's C	hange in Total Operating Revenues and Exp	nenditures (Section 6A. Line 2)		
				observe a last grasspas grej um e porte inne san direce replantaris de la m edia porte de 1900 e 1900 e 1900 e
DATA ENTRY: All data are extracted	or calculated.			
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
		AHIOUTT.	To the second se	
	and Other Local Revenue (Criterion 6B)	50 607 744 76		
First Prior Year (2017-18)	and the second s	59,607,744.76	4 E20/	Not Met
Budget Year (2018-19)		56,908,882.00	-4.53% -16.65%	Not Met
1st Subsequent Year (2019-20)		47,431,240.00 47,431,240.00	0.00%	Met
2nd Subsequent Year (2020-21)		47,431,240.00	0.00%	INICE
Total Books and Supplies,	, and Services and Other Operating Expenditure			
First Prior Year (2017-18)		55,598,943.89		
Budget Year (2018-19)		63,727,329.44	14.62%	Met
1st Subsequent Year (2019-20)		56,811,076.00	-10.85%	Met
2nd Subsequent Year (2020-21)	la contraction of the contractio	55,166,542.00	-2.89%	Met
projected change, description	ojected total operating revenues have changed by rons of the methods and assumptions used in the properties of the above and will also display in the expla	ojections, and what changes, if any, v	will be made to bring the projected op	erating revenues within the
Explanation:	Grant carryover removed in 2018-2019.			
Federal Revenue				
(linked from 6B				
if NOT met)				
Explanation:	The District will receive one time state funds in 20	018-2019		
Other State Revenue				
(linked from 6B if NOT met)				
ii NOT mety				akan perana juntan pelakan penana juntan perana dan penana penana penana penana penana penana penana penana pe Bandara penana pena
Explanation:	The District received one time local funds in 2017	7-2018.		
Other Local Revenue				
(linked from 6B if NOT met)				
·	Language manifestigger a second process process process and an accommon manifestiment of the contract of the c			ayaan aa maa aa aa aa ah ay aa ay gaarda aa aa ah aay aa aa aa ah dhaa ah
1b. STANDARD MET - Projecte	d total operating expenditures have not changed by	y more than the standard for the bud	get and two subsequent fiscal years.	
<u>.</u>	physical section of the section of t			
Explanation:				
Books and Supplies				
(linked from 6B				
if NOT met)				
Explanation:				
Services and Other Exps				
(linked from 6B	and the state of t			
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 perd	ent of the total general fund exp	penditures and other financing uses for	or that fiscal year.		
7A. District's Sc	nool Facility Program Funding				
Indicate [,]	vhich School Facility Program fu	unding applies:			
Propositi	on 51 Only				
Propositi	on 51 and All Other School Faci	lity Programs			
All Other	School Facility Programs Only				
		chool Facility Programs Only	99939000000000000000000000000000000000		
7B. Calculating t	he District's Required Minimu	m Contribution			
enter an X in the	appropriate box and enter an ex		•	s (AUs); all other data are extracted or calc uired minimum contribution.	culated. If standard is not met,
		A, do you choose to exclude revenue ired minimum contribution calculation		ticipating members of	Yes
		ments that may be excluded from the 500-6540, objects 7211-7213 and 72		Section 17070.75(b)(2)(D)	0.00
2. Propositi	on 51 Required Minimum Contri	bution			
and Ot (Form b. Plus: F and Ap	led Expenditures her Financing Uses 01, objects 1000-7999) ass-through Revenues portionments b, if line 1a is No)	337,077,096.07	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	dgeted Expenditures her Financing Uses	337,077,096.07	10,112,312.88	9,750,000.00	N/A
3. All Other	School Facility Programs Requi	red Minimum Contribution			
and Ot (Form b. Plus: F and Ap (Line 1	ed Expenditures her Financing Uses D1, objects 1000-7999) ass-through Revenues portionments b, if line 1a is No)	337,077,096.07	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	dgeted Expenditures ner Financing Uses	337,077,096.07	10,112,312.88	5,485,165.83	5,485,165.83

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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%
	6,741,541.92	6,741,541.92
	Budgeted Contribution ¹ to the Ongoing and Major	
	Maintenance Account	Status
e. OMMA/RMA Contribution	9,750,000.00	Met
	¹ Fund 01, Resource 8150, Objects 8900-	8999
4. Required Minimum Contribution	6,741,541.92	
If standard is not met, enter an X in the box that best describes why	num required contribution was not made:	
	bes not participate in the Leroy F. Greene School Facilities Act of 1998) small size [EC Section 17070.75 (b)(2)(E)]) be provided)	
Explanation: (required if NOT met and Other is marked)		

1.3%

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.

- District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements
 - (Funds 01 and 17, Object 9750)
 - b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
 - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage (Line 1e divided by Line 2c)

D

Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
0.00	0.00	0.00
8,303,404.00	8,926,621.02	9,490,676.00
2,762,164.14	3,262,375.34	2,572,603.98
0.00	0.00	0.00
11,065,568.14	12,188,996.36	12,063,279.98
276,780,122.57	297,554,034.24	316,355,865.84
		0.00
276,780,122.57	297,554,034.24	316,355,865.84
4.0%	4.1%	3.8%

istrict's Deficit Spending Standard Percentage Levels	Γ
(Line 3 times 1/3):	L

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.

1.4%

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

	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	14,479,313.96	207,050,029.41	N/A	Met
Second Prior Year (2016-17)	9,688,125.47	214,714,376.93	N/A	Met
First Prior Year (2017-18)	4,433,339.64	221,442,933.30	N/A	Met
Budget Year (2018-19) (Information only)	(7,768,489.14)	248,879,744.14		

1.3%

8C. Comparison of District Deficit Spending to the Standard

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

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

	Parket and the second s
Explanation:	
(required if NOT met)	

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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.

Beginning Fund Balance

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

24,351

District's Fund Balance Standard Percentage Level:

1.0%

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.

	(Form 01, Line F1e, U	Inrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2015-16)	22,255,080.00	27,924,644.91	N/A	Met
Second Prior Year (2016-17)	33,468,195.00	42,403,958.87	N/A	Met
First Prior Year (2017-18)	42,744,944.00	52,092,084.34	N/A	Met
Budget Veer (2018-10) (Information only)	56 525 423 98			

Unrestricted General Fund Beginning Balance ²

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
	vears

Explanation:	
(required if NOT met)	
,	

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

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			
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.

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	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	24,252	24,043	23,836
Subsequent Years, Form MYP, Line F2, if available.)			
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 pase-through funds distributed to SELPA members?	

If you are the SELPA AU and are excluding special education pass-through funds:

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,
	objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
0.00		

Yes

10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level.
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
337	7,077,096.07	329,788,278.00	335,045,793.00
337	,077,096.07	329,788,278.00	335,045,793.00
3%		3%	3%
10),112,312.88	9,893,648.34	10,051,373.79
	0.00	0.00	0.00
10	,112,312.88	9,893,648.34	10,051,373.79

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.

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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.

	ve Amounts	Budget Year	1st Subsequent Year	2nd Subsequent Year
, .	tricted resources 0000-1999 except Line 4):	(2018-19)	(2019-20)	(2020-21)
1.	General Fund - Stabilization Arrangements	0.00		
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			- The state of the
	(Fund 01, Object 9789) (Form MYP, Line E1b)	10,112,313.00	9,893,649.00	10,051,374.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,656,941.84	4,074,574.84	1,746,491.84
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			i de la companya de
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	12,769,254.84	13,968,223.84	11,797,865.84
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	3.79%	4.24%	3.52%
	District's Reserve Standard			
	(Section 10B, Line 7):	10,112,312.88	9,893,648.34	10,051,373.79
	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)	

	DI FUENTAL INFORMATION
JUP	PLEMENTAL INFORMATION
ATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S 1.	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? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S 3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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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.

-10.0% to +10.0%
District's Contributions and Transfers Standard: 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) (39,286,102.52)								
Budget Year (2018-19)		(43,950,179.00)	4,664,076.48	11.9%	Not Met			
1st Subsequent Year (2019-20)		(44,389,681.00)	439,502.00	1.0%	Met			
2nd Subsequent Year (2020-21)	p======)	(44,689,681.00)	300,000.00	0.7%	Met			
1b. Transfers In, General Fund *	grand particular species and an analysis of the species and analysis of the species and an analysis of the species and analysis of the species and an analysis of the species and an analy	одинулы музыкыны мыныны кылымы күн мыныны кактап мунимы мунимы материялык жатап мунимы жана жана жана жана жан						
First Prior Year (2017-18)		0.00			and a lateral and a single contract of the con			
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)	lanicomercia de la companya de la co	0.00	0.00	0.0%	Met			
4 7 6 0 6 0 1 1 5 1 5 1	. *							
1c. Transfers Out, General Fund	I "	4,422,983.92						
First Prior Year (2017-18) Budget Year (2018-19)	-	2,222,047.00	(2,200,936.92)	-49.8%	Not Met			
1st Subsequent Year (2019-20)		1,222,047.00	(1,000,000.00)	-45.0%	Not Met			
2nd Subsequent Year (2019-20)	Management of the second of th	1,222,047.00	0.00	0.0%	Met			
Zild Subsequent Tear (2020-21)	L	1,222,041.00		0.070	met			
1d. Impact of Capital Projects								
	ets that may impact the general fund ope	erational budget?		No				
S5B. Status of the District's Proje	ected Contributions, Transfers, an	d Capital Projects						
DATA ENTRY: Enter an explanation if I	Not Met for items 1a-1c or if Yes for item	1d.						
or subsequent two fiscal years	tributions from the unrestricted general f . Identify restricted programs and amour for reducing or eliminating the contribut	nt of contribution for each	fund programs have changed program and whether contrib	I by more than the standard foutions are ongoing or one-tin	or one or more of the budget ne in nature. Explain the			
an prairie in								
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)								

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1c.	nsfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the d, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.		
	Explanation: (required if NOT met)	RDA funds were transferred to the Special Reserve for Capital Outlay Fund to support various projects.	
1d. NO - There are no capital projects that may impact the general fund operational budget.			
	Project Information: (required if YES)		

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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.

Has total annual	payment inci	reased over prior year (2017-18)?	Yes	Yes	Yes
Total Annu	al Payments:	8,800,742	8,947	7,249 9,074,903	9,189,160
			annon alaksa mana mahamata pina inga mana pina inga mahamata mahamata na mahamata mahamata mana mahamata mana Mana mahamata mana mahamata mahamata mahamata mahamata mahamata mahamata mana mana mahamata mana mahamata mah		
City of Rialto		350,924	351	1,226 345,989	345,693
Other Long-term Commitments (con	tinued);				
Compensated Absences					
State School Building Loans					
Supp Early Retirement Program		7,070,300	1,720	7,004,040	1,072,000
Certificates of Participation General Obligation Bonds		7,578,306	7,720		***
Capital Leases		871,512	076	5.628 874.566	871,387
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
		(2017-18)	(2018-19)	(2019-20)	(2020-21)
TOTAL		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
TOTAL:			i de la companya de l		124,274,613
City of Rialto	20	01-8XXX	01-7438/7	439	4,686,941
Other Long-term Commitments (do i					
Compensated Absences		01-8XXX	01-2XXX/3	BXXX	1,318,701
State School Building Loans					
General Obligation Bonds Supp Early Retirement Program	24	51-8XXX	51-7438/7	439	113,943,971
Certificates of Participation	14	01-8XXX	01-7438/7		4,325,000
Capital Leases	remaining	i driding Codroco (Neverla		a set set tion (anyonataron)	do 01 daily 1, 2010
Type of Commitment	# of Years Remaining		CS Fund and Object Cod	les Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
 If Yes to item 1, list all new a than pensions (OPEB); OPE 			nual debt service amoun	ts. Do not include long-term commitments for p	postemployment benefits other
(If No, skip item 2 and Secti		* Annual annual quantum annual	es		
Does your district have long					
DATA ENTRY: Click the appropriate	button in item	n 1 and enter data in all columns of iten	n 2 for applicable long-te	rm commitments; there are no extractions in th	is section.
S6A. Identification of the Distri	ct s Long-te	erm Commitments			
CCA Identification of the Distri					

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S6B.	Comparison of the Distric	t'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)	Annual increases are mainly attributed to the General Obligation Bond, increased cost will be paid from local taxes.			
S6C. I	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments			
		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.	A.C. Providence and the second				
	No - Funding sources will no	t 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)				

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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)

ATA 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 budge	et vear 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:

The District will provide a health plan until the retired employee reaches his/her 65th birthday when the retired Rialto USD employee is at least 55 years of age with 15 years of District experience, receiving retirement benefits from STRS/PERS and was an employee of the District prior to going into retirement. (Only employees eligible to receive health and welfare benefits during their employment are eligible to continue those benefits during retirement.)

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

Actuarial	

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

35,694,528.00
5,531,794.00
30,162,734.00
Actuarial
, totadia
Jun 10, 2017
(

5. OPEB Contributions

- 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	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
2,991,824.00	2,991,824.00	2,991,824.00
4,249,294.11	2,991,824.00	2,991,824.00
1,725,388.00	1,633,883.00	1,743,422.00
145	145	145

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5720-9270-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-						
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 applic	able items; there are no extraction	ns in this section.			
1.	Does your district operate any self-insurance programs such as workers' cor employee health and welfare, or property and liability? (Do not include OPEE covered in Section S7A) (If No, skip items 2-4)					
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ails for each such as level of risk i	retained, funding approach, basis for valu	uation (district's estimate or		
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)		

\$8. 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 Agr	eements - Certificated (Non-ma	anagement) E	mployees		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ENTRY: Enter all applicable data items; the					
DAIA	ENTATE CITIES all applicable data recitis, the	Prior Year (2nd Interim) (2017-18)	Budge	et Year 8-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	er of certificated (non-management) e-equivalent (FTE) positions	1,310.0		1,300.0	1,30	00.0 1,300.0
Certificated (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year?				Yes		
	lf Yes, and have been	the corresponding public disclosure filed with the COE, complete question	documents ons 2 and 3.			
	If Yes, and have not b	the corresponding public disclosure een filed with the COE, complete qu	documents estions 2-5.			
	If No, ident	tify the unsettled negotiations includin	ng any prior year	unsettled negotiation	ons and then complete questions 6	3 and 7.
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a)), date of public disclosure board me	eeting:	Jun 27, 201	8	
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief bit		ation:	Yes Jun 27, 201	Q	
3,	Per Government Code Section 3547.5(c) to meet the costs of the agreement?		auon.	Yes		
,		e of budget revision board adoption:	101, 2018	Jun 27, 201	8 Jun 30, 2019	
4. 5.	Period covered by the agreement: Salary settlement:	Begin Date: Jul		et Year	1st Subsequent Year	2nd Subsequent Year
٥,	Salary Southerna.			8-19)	(2019-20)	(2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear	Y	'es	Yes	Yes
		One Year Agreement	Total and the second se			
	Total cost of	of salary settlement		5,175,063	2,641,	266 2,703,692
	% change	in salary schedule from prior year or	2.	0%		
	Total cost of	Multiyear Agreement of salary settlement				
	% change (may enter	in salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used t	to support multiy	ear salary commitm	ents:	

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases			
		Budget Veer	1st Subsequent Year	and Culpanium Van
Cortifi	cated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	(2019-20)	2nd Subsequent Year (2020-21)
Ocitiii	cated (Non-management) steams and vienase (Novv) benefits	(2010-13)	(2010-20)	(2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	16,729,558	17,900,627	19,153,670
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	2.8%	7.0%	7.0%
				point nemembro summe se summer sino, e prise primer discourse summer summer summer summer de summer.
Certifi	cated (Non-management) Prior Year Settlements			
Are ar	y new costs from prior year settlements included in the budget?	No	and the material of the contract of the contra	
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,915,005	2,062,223	2,180,983
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
0.	Toront change in day a column over prior year	1.0.70	100 100	11070
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
_			a constant of the constant of	
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	included in the budget and wire 3:	Yes	Yes	Yes
	cated (Non-management) - Other		haranti hamisan aks V	
LIST OT	ner significant contract changes and the cost impact of each change (i.e., class	size, nours of employment, leave of a	bsence, bonuses, etc.):	
		Bahidig serbidi interpolational trapitationaped as a prisonnel format forbidge distinguised segment on up a distinguised and more object to the prisonnel of th	endermittelsen som de opt sidtels deringen bespieligt meg kallen sogsåre, sogsåre sogsåre sogsåre sorter, melle som endelde e geografier sogsåre som endelde e	
	mangang parteur menenduntuk disang parteur pendapanak panak	angan ipalah dibunan angan saarangan dangan diangan diangan mangan mangan manan diap ng daga magan mgina mangaman m	enementaria en enementaria en entre de seguir en espécial de de de desenver en e	in tayan 1 ah ang ginang distription minintak anakananakan pakantan ana mananan induser mananan majda mentuk

S8B.	Cost Analysis of District's Labor Agr	eements - Classified (Non-mar	nagement) Employees		
DATA	ENTRY: Enter all applicable data items; the	ere 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)	
	er of classified (non-management) ositions	926.7	940.7	940.7	940.7
Classified (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public disclosure have been filed with the COE, complete questions.					
	If Yes, and have not b	the corresponding public disclosure een filed with the COE, complete qu	documents estions 2-5.		
	If No, ident	tify the unsettled negotiations includir	ng any prior year unsettled negotia	ations and then complete questions 6 an	d 7.
			<u></u>		
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a board meeting:), date of public disclosure			
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b		ation:		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date), was a budget revision adopted e of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	E	nd 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 i projections (MYPs)?	n the budget and multiyear			
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year			
	Total cost	or Multiyear Agreement of salary settlement			
		in salary schedule from prior year text, such as "Reopener")			
Identify the source of funding that will be used to support multiyear salary commitments:					
Negotia	ations Not Settled			f	
6.	Cost of a one percent increase in salary	and statutory benefits	484,960 Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary	schedule increases	1,939,840	969,920	

		Budget Year	1st Subsequent Year	2nd Subsequent Year
Class	ified (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	9,672,321	10,349,383	11,073,840
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	6.3%	7.0%	7.0%
	ified (Non-management) Prior Year Settlements			
Are ar	ny new costs from prior year settlements included in the budget?	No	and the same of th	
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
	in real, explain the nature of the new costs.			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Class	ified (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	218,544	252,784	282,209
3.	Percent change in step & column over prior year	0.5%	0.5%	0.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classi	ified (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees	and the second s	and the second	
	included in the budget and MYPs?	Yes	Yes	Yes
	fied (Non-management) - Other			
LIST OT	ner significant contract changes and the cost impact of each change (i.e., hours	s of employment, leave of absence, t	oonuses, etc.):	

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S8C.	Cost Analysis of District's Labor	Agreements - Management/Superv	risor/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 170.0		172.0	172.0	172.0	
	gement/Supervisor/Confidential y and Benefit Negotiations				
1.	Are salary and benefit negotiations se	ettled for the budget year?	n/a		
	If Yes,	complete question 2.			
	If No, i	dentify the unsettled negotiations includin	ng any prior year unsettled negotiatior	ns and then complete questions 3 and 4	1.
		skip the remainder of Section S8C.			
Negot 2.	iations Settled Salary settlement:		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement includ projections (MYPs)?				
	Total c	ost of salary settlement			aanaan parrama kansan aranga adaga aranga jajanka adaga ah pamada adaga adaga adaga aran adaga aranga aranga a
		nge in salary schedule from prior year inter text, such as "Reopener")			nano financipana degra deprimery destructura de la consecución de la consecución de la consecución de la conse
	iations Not Settled		070.000		
3.	Cost of a one percent increase in sal	ary and statutory benefits	272,002		
			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary schedule increases		1,088,008	544,004	544,004
Management/Supervisor/Confidential 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 in	cluded in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		4,467,043	4,779,736	5,114,317
3.	Percent of H&W cost paid by employer		100.0%	100.0% 7.0%	100.0% 7.0%
4.	Percent projected change in H&W co	ost over prior year	2.8%	1.0%	7.0%
Management/Supervisor/Confidential Step and Column Adjustments			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4	A contract Construction and State Construction	And in the character and MAVDe2	Voo	Yes	Yes
1. 2.	Are step & column adjustments inclu- Cost of step and column adjustments		Yes 124,958	140,033	133,207
3.	Percent change in step & column over	İ	0.5%	0.5%	0.5%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	_	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4	Are easie of allow how the health of the	n the hudget and MVDs2	Yes	Yes	Yes
 Are costs of other benefits included in the budget and MYPs? 			162	169	169

Total cost of other benefits

Percent change in cost of other benefits over prior year

2.

0.0%

29,000

29,000

0.0%

29,000

0.0%

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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 23, 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

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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. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? No Is the system of personnel position control independent from the payroll system? No Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) Yes Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? No 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 No are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or No retired employees? Is the district's financial system independent of the county office system? No 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 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