



Introduction

Santa Barbara Unified School District (SBUSD) staff has prepared the fiscal year 2017-18 adopted budget report for the Board's review and approval. The 2017-18 adopted budget has been developed using the Local Control Funding Formula (LCFF). The adopted budget fully supports the Local Control Accountability Plan (LCAP).

The 2017-18 adopted budget projects a fund balance in the general fund that exceeds the State of California's minimum recommended reserve requirement of three percent for the current and two subsequent years. The SBUSD's projected reserve, excluding assigned balances and including the Special Reserve, Fund 17, is 5.89 percent.

Assumptions for the Current and Two Subsequent Years Budgets

- California State Teachers' Retirement System (CalSTRS) and Public Employees' Retirement System (PERS) continue to apply demands on future Local Control Funding Formula (LCFF) funds over the next eight years
- Enrollment is projected to decrease nine percent by 2023
- Reach LCFF target by 2019-20

Bills to Look Out For

- Senate Bill 527 (SB527) – seeks to address the long-overlooked issue regarding transportation cost for school districts. Transportation is currently an add-on in the LCFF and *not* subject to any cost-of-living-adjustments (COLA). SBUSD's transportation costs have increased by 16 percent in the past two years.
- Senate Bill 571 (SB571) – will fix the school districts reserve cap. This bill will increase the reserve amount from six percent to 17 percent and would only apply to the unassigned ending fund balance.
- Assembly Bill 119 – contains public employee orientation requirements. This bill will require that the process of how an orientation would be organized and what that access would look like be bargained. This same issue was hotly debated in 2016 but was never sent to the Governor. However, with President Trump being elected and Justice Gorsuch being appointed, there was a strong push by our public employee unions to have a requirement signed into law that would allow greater access to newly hired employees.

Changes between Governor Brown's January Proposed Budget and the Approved State Budget

The Governor's approved state budget is slightly better than projected from January as shown below:

	Governor's January Budget VS Approved State Budget					
	2017-18		2018-19		2019-20	
	January	Approved Budget	January	Approved Budget	January	Approved Budget
Cost of Living Adjustment (COLA)	1.48%	1.56%	2.40%	2.15%	2.53%	2.35%
Gap Funding	23.67%	43.97%	53.85%	71.53%	68.94%	73.51%
Unduplicated Pupil Count (UPP)	52.23%	52.23%	53.41%	53.41%	53.82%	53.82%
Mandate Funding	\$ 616,029	\$ 1,926,729	\$ -	\$ -	\$ -	\$ -
LCFF Funding	117,835,521	118,495,923	121,081,055	120,694,815	121,843,678	121,688,293
LCFF: Increase(Decrease)		660,402		(386,240)		(155,385)

Local Control Funding Formula Target Entitlement: How is it calculated?

LCFF was established in 2013-14. Its calculation is based on a specific dollar amount per grade span, multiplied by the average daily attendance (ADA) in each grade span. Below is the SBUSD's calculated target amount by category. The district should meet its target by 2019-20.

Grade Span TK-3	\$7,193	ADA 2,350	\$16,903,550
Grade Span 4-6	\$7,301	ADA 1,765	\$12,886,265
Grade Span 7-8	\$7,518	ADA 2,848	\$21,411,264
Grade Span 9-12	\$8,712	ADA 6,148	\$53,561,376

Additional funding includes class size reduction and career technology education. This is also calculated by a specific dollar amount multiplied by ADA

Grade Span K-3	\$748	ADA 2,350	\$1,757,800
Grade Span 9-12	\$227	ADA 6,148	\$1,395,596

Supplemental funding is based on the unduplicated pupil count per grade span. An unduplicated pupil (UPP) count consists of individual students who are either English language learners, social economically disadvantage, foster/homeless students. The SBUSD's overall UPP is 52 percent and the districtwide funding is approximately \$10,408,662 for 2017-18.

Grade Span TK-3	\$830	ADA 2,350	\$1,950,500
Grade Span 4-6	\$763	ADA 1,765	\$1,346,695
Grade Span 7-8	\$785	ADA 2,848	\$2,235,680
Grade Span 9-12	\$934	ADA 6,148	\$5,742,232

The SBUSD's total LCFF entitlement for 2017-18 is projected to be \$118,495,923. This entitlement consists of two funding sources, the district's local property taxes and state funding. The distribution is as follows:

Projected Entitlement For 2017-18	\$118,495,923
Less Projected Local Property Taxes (Net of In-Lieu-Charter)	-\$105,771,754
Equals State Funding	\$12,724,169

Charters Schools

Charter schools are funded similar to school districts with the exception that charter schools receive their property taxes via the district. This transfer of funding is referred to as in lieu of property taxes (ILPT). The ILPT funding is determined by the total property taxes, less the redevelopment agency taxes, divided by the district and charter ADA resulting in a dollar amount per ADA. This dollar amount, multiplied by the charter's ADA, equals the ILPT amount. The ILPT amount the district projects to allocate for its three charter schools in 2017-18 is \$9,642,321.

Basic Aid (BA) School Districts

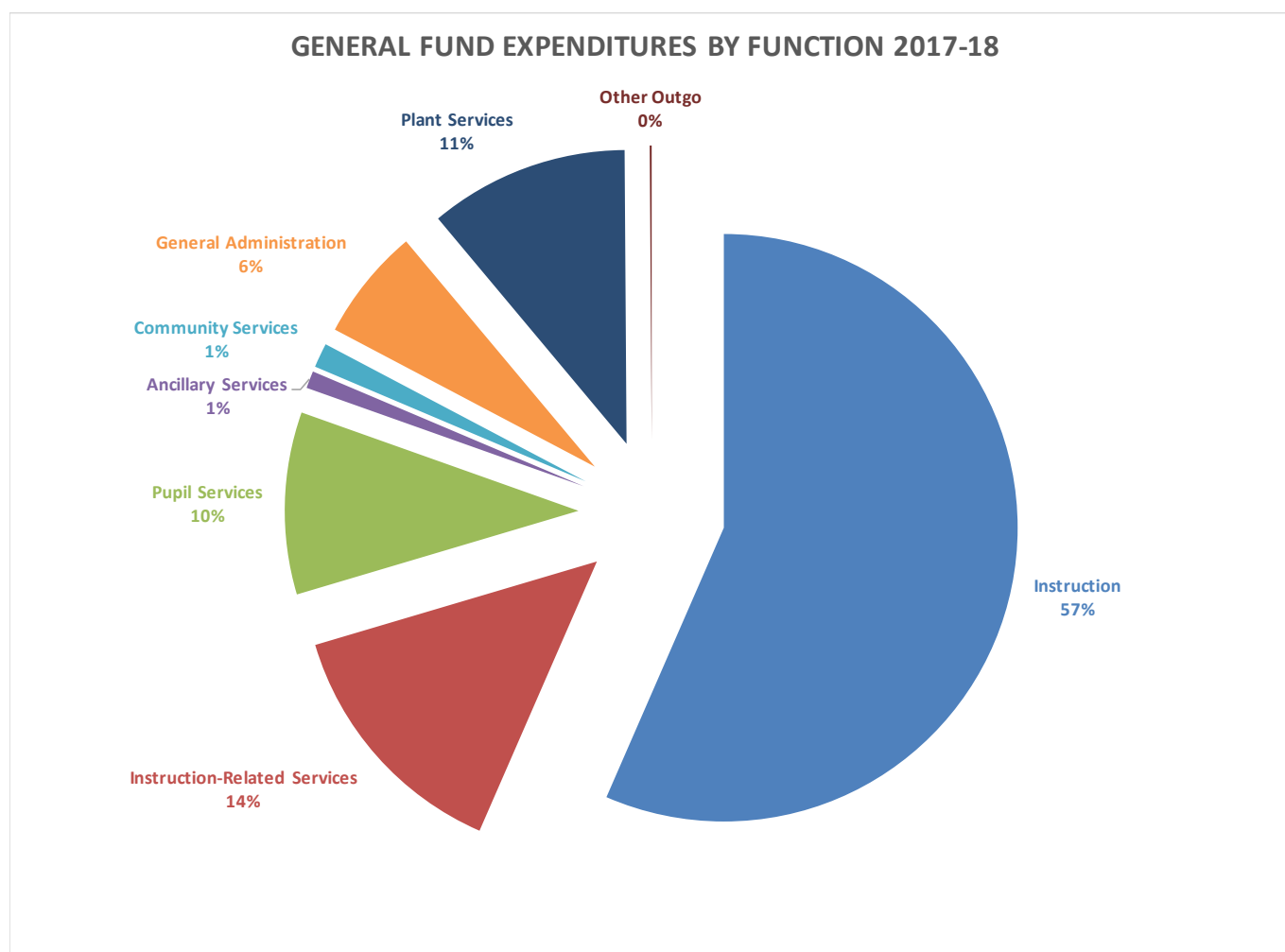
A BA school district is defined as a district whose local property taxes exceed its LCFF entitlement. The first couple of years in BA can be very volatile for school districts. The slightest change, such as a Cost of Living Adjustment (COLA), the base grade span amount, increase/decrease in property taxes and an increase/decrease in ADA can have school districts going in and out of BA. This places school districts in a disadvantage. All of southern Santa Barbara county school districts are basic aid, except the SBUSD.

UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

General Fund

The following graph and schedules reflect how the general fund is projected to end in fiscal year 2016-17, which is referred to as the Estimated Actuals, and the proposed budget for 2017-18, which is referred to as the Adopted Budget.

The following graph highlights the estimated expenditures for 2017-18 by function code. The function code provides a classification of expenditure usage.



UNRESTRICTED ACTIVITY

UNRESTRICTED REVENUES				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
LCFF	\$	117,889,497	\$ 118,495,923	\$ 606,426
Federal Revenue		141,643		(141,643)
Other State Revenue		5,477,973	4,437,037	(1,040,936)
Other Local Revenue		7,851,624	3,227,956	(4,623,668)
Total Revenue	\$	131,360,737	\$ 126,160,916	\$ (5,199,821)

Changes to Unrestricted Revenues

Local Control Funding Formula:

The revenue increased slightly due to the increase in COLA from zero percent in 2016-17 to 1.56% in 2017-18.

Federal Revenue:

The district receives funds from Medical-Administrative- Activities (MAA). Because these funds are not received in a timely manner, MAA funds are budgeted upon receipt.

Other State Revenue

The net decrease to State revenue is due to a decrease of Mandate funds by \$900,000 and a decrease in Lottery funds, both of which are ADA driven.

Other Local Revenue

The net reduction in Local revenue is due to the expiration of parcel tax Measures A and B; less miscellaneous income, such as civic center and fee collections from leased iPads.

UNRESTRICTED EXPENDITURES				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
Certificated Salaries	\$	55,164,758	\$ 57,170,234	\$ (2,005,476)
Classified Salaries		17,711,506	18,423,892	\$ (712,386)
Employee Benefits		18,468,512	20,730,509	\$ (2,261,997)
Books and Supplies		5,918,847	5,300,880	\$ 617,967
Services and Other Operating Expenses		17,008,962	16,563,721	\$ 445,241
Capital Outlay		445,554	282,070	\$ 163,484
Other Outgo (non indirect costs)		136,000	169,000	\$ (33,000)
Other Outgo (indirect costs)		(1,207,723)	(1,249,241)	41,518
Total Expenditures	\$	113,646,415	\$ 117,391,065	\$ (3,744,650)

Changes to Unrestricted Expenditures

Salaries and Benefits

The net increase to salaries and benefits is due to movement in step and column; a two percent salary increase; the cost of the takeback of Regional Occupation Program (ROP) staff; the English Language TOSA; a the Literacy TOSA; two deans (partially funded from the restricted side of the budget); the district's Public Agency Retirement Services #2 retirement incentive payment (2014, payment was moved from services to benefits fund at auditor's request), a one percent increase to health insurance; increase in statutory benefits due to increase in salaries; the cost increase of STRS/PERS; and an additional day for professional development.

The SBUSD values its employees and is fortunate that it has been able to provide a 12 percent increase over the past five years.

Books and Supplies

Net decrease in books and supplies is due to the increase of instructional materials. The decrease is due to the purchase of iPads in 2016-17.

Services and Operating

The net result to services and operation is due to the decrease in Routine Restricted Maintenance (RRM); decrease due to the PARS payment moved to benefits (per auditors); decrease in travel; decrease to non-public agencies.

All Other Expenditures

Net decrease is due to land use improvements; Tax Revenue Anticipation Note interest; indirect rate decrease; decrease of transfers to other funds.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
Interfund Transfer - In	\$	-	\$	-
Interfund Transfer - (Out)		1,429,008	1,456,887	(27,879)
Other Sources		52,000	52,000	-
Other Uses		304,175	139,230	164,945
Contributions		(16,680,033)	(18,084,399)	(1,404,366)
Total Other Financing Sources/(Uses)	\$	(18,361,216)	\$ (19,628,516)	\$ (1,267,300)

Changes to Unrestricted Other Financing Sources/Uses Estimates

Contributions

The district's local contribution to Special Education and other programs increased slightly. The explanation of the increase can be found on the restricted part of this narrative.

UNRESTRICTED FUND BALANCE				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
Beginning Fund Balance	\$	18,068,840	\$ 17,421,945	\$ (646,894)
Results of Operations		(646,894)	(10,858,665)	(10,211,771)
Ending Fund Balance	\$	17,421,945	\$ 6,563,280	\$ (10,858,665)

Changes in Unrestricted Fund Balance

The proposed 2017-18 budget has an operating deficit of \$11.6 million, of which, \$3.4 million is due to the spending down of one time mandated funds received in 2015-16 and 2016-17. The remaining \$8.2 million is due the loss of revenue from parcel taxes Measure A and B, additional staffing and the two percent increase to salaries. The district is committed to reducing its deficit spending and rebuilding its reserves. This is going to take hard work and a commitment from all involved.

RESTRICTED ACTIVITY

Restricted activity includes all of SBUSD's revenues and expenditures that are made in the categorical programs as prescribed by the state and federal governments. Presented below are statements of restricted revenues and expenditures for the SBUSD general fund. Any significant variances from the 2016-17 estimated actuals and the 2017-18 adopted budget are explained.

RESTRICTED REVENUES				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
LCFF	\$	2,950,589	\$ 2,950,589	\$ -
Federal Revenue		8,178,507	6,494,645	(1,683,862)
Other State Revenue		11,158,119	11,764,052	605,933
Other Local Revenue		3,575,414	2,137,352	(1,438,062)
Total Revenue	\$	25,862,629	\$ 23,346,638	\$ (2,515,991)

Changes to Restricted Revenue

LCFF

No change to funding.

Federal Revenue

The net reduction is due to the reduction of ten percent on all Title funding and the prior year carryover of the Title I and II funding. Staff will be adjusting the Federal Revenue budget once the allocation amounts are released.

Other State Revenue

The net increase is due the special education pre-school take back; the increase of the accounting entry for the STRS on-behalf pension contribution; the decrease of the College Readiness grant, decrease to restricted lottery (ADA driven) and miscellaneous site grants.

Other Local Revenue

The decrease is due to site donations accounts that have not been confirmed, because donations are so unpredictable. District staff annually requires a commitment letter from the donors prior to allocating donation budgets.

RESTRICTED EXPENDITURES				
	2016-17	2017-18		
	Estimated	Actuals	Adopted Budget	Change
Certificated Salaries	\$	13,648,999	\$ 15,131,404	\$ (1,482,405)
Classified Salaries		8,053,700	8,067,028	(13,328)
Employee Benefits		11,640,446	12,428,790	(788,344)
Books and Supplies		2,801,018	1,756,027	1,044,991
Services and Other Operating Expenses		7,199,072	4,273,839	2,925,233
Capital Outlay		493,073	92,707	400,366
Other Outgo (non indirect costs)		-	-	-
Other Outgo (indirect costs)		450,948	374,044	76,904
Total Expenditures	\$	44,287,255	\$ 42,123,839	\$ 2,163,416

Changes to Restricted Expenditures

Salaries and Benefits

The net increase to salary and benefits is due to the increase of four Full Time Equivalent (FTE) employees, two speech language pathologist (SLP) for pre-school, one additional SLP due to increased caseloads, one psychologist for Special Education; a decrease of classified staff; two percent salary increase; movement in step and column; increase of one percent in health and welfare; increase of the STRS on-behalf pension contribution; statutory benefits related to salaries; and the increase of STRS/PERS.

Books and Supplies

Net decrease is due to the irregularity in site donation accounts.

Services and Operating

The net reduction is due to the decrease in consulting services, employee travel, conferences, and site donations.

Capital Outlay

The net reduction is due mostly to the capital outlay purchases made with Career Tech Incentive Grant (CTEIG) funds.

RESTRICTED OTHER FINANCING AND SOURCE/USES					
	2016-17		2017-18		
	Estimated	Actuals	Adopted Budget		Change
Interfund Transfer - In	\$	-	\$	-	\$ -
Interfund Transfer - (Out)				-	-
Other Sources		-		-	-
Other Uses		-		-	-
Contributions		16,680,033		18,084,399	1,404,366
Total Other Financing Sources/Uses	\$	16,680,033	\$	18,084,399	\$ 1,404,366

Changes in Other Financing Sources/Uses

Contributions has increased due mainly to the two percent increase in salaries, the increase in hires previously mentioned, increase to STRS/PERS, one percent for health and benefits. 2017-18, is year three of the pre-school take back, which was a \$1.3 million savings to the district.

RESTRICTED FUND BALANCE					
	2016-17		2017-18		
	Estimated	Actuals	Adopted Budget		Change
Beginning Fund Balance	\$	3,623,262	\$	1,878,669	\$ (1,744,593)
Results of Operations		(1,744,593)		(692,802)	1,051,791
Ending Fund Balance	\$	1,878,669	\$	1,185,867	\$ (692,802)

Changes in Restricted Fund Balance

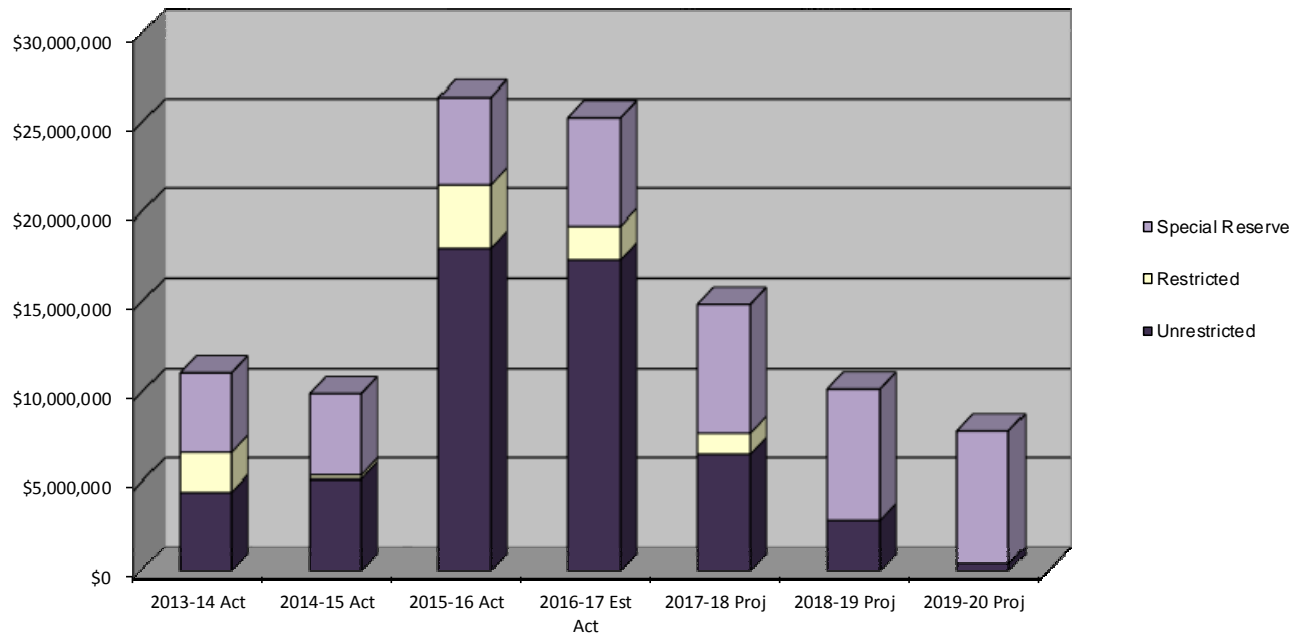
It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year. This results in more expenditures going out than revenues coming in. The goal of the restricted side of the budget is to spend the current funds on the current students; this can be difficult to do some times. The site donation budgets are also restricted. Principals have complete control of their donation accounts.

Reserves and Net Ending Fund Balance

A school district's net ending balance is a reserve account to fund unforeseen events in a subsequent fiscal year. Included within the projected net ending balance is a "reserve for economic uncertainties," which is a minimum three percent balance that the state requires to be retained. The three percent reserve is calculated on the total expenditures in the General Fund however, the three percent state minimum reserve must be held in the unrestricted side of the budget or in Special Reserve Fund 17.

The SBUSD's reserve for economic uncertainties for 2017-18 is above the state's minimum requirement of three percent. Fund balances are currently projected at 5.89 percent, including Special Reserve Fund 17, for 2017-18. This percentage excludes assigned balances such as one-time funds.

DISTRICT RESERVES AND NET ENDING BALANCE



The SBUSD is reducing its general operating fund (Fund 01) reserve level each year to the extent that staff is projecting to have a 1.9 percent reserve for 2018-19 and a .28 percent reserve in 2019-20. Most of the district's reserves are in the Special Reserve Fund (Fund 17). It is critical that the district follow through with the reductions projected in 2018-19 and 2019-2020 to ensure its solvency. Three year projections can be very uncertain. One thing that is certain is that as the LCFF target entitlement closes in, the only possible increase in revenue will be through an increase of the State COLA. The question is, would the COLA be large enough to fund step and column and keep up with the STRS/PERS increases. SBUSD also needs to prepare accordingly for the decrease in enrollment. This will not be an easy task because the decrease is occurring across all grade levels and across all sites. We must move forward very cautiously over the next two years to ensure the district's fiscal solvency.

COMPONENTS UNRESTRICTED FUND BALANCE				
	2016-17		2017-18	
	Estimated	Actuals	Adopted Budget	Change
Beginning Fund Balance	\$	18,068,840	\$ 17,421,945	\$ (646,894)
Results of Operations		(646,894)	(10,858,665)	(10,211,771)
<i>Component of Ending Fund Balance</i>		-	-	-
<i>Committed</i>		-	-	-
<i>Other Assigned</i>		6,743,988	3,322,810	3,421,178
One Time Funds: Instructional Support		613,621	914,621	301,000
Total Assigned Fund Balance	\$	7,357,609	\$ 4,237,431	3,120,178
<i>Unassigned/Unappropriated</i>				
Reserve for Economic Reserve Uncertainties		4,833,331	2,325,849	2,507,482
Unassigned Ending Fund Balance		5,231,005	\$ 0	\$ 5,231,005
Special Reserve Fund - Fund 17		6,027,805	7,167,805	1,140,000
<i>Committed</i>		-	-	-
<i>Other Assigned</i>		-	-	-
Unassigned Ending Fund Balance	\$	6,027,805	\$ 7,167,805	\$ (1,140,000)

Components of Ending Fund Balance

The funds that are assigned in the components of ending fund balance are not included in the reserve percentage of 5.89.

Definition of Components

Non-spendable Fund Balance

The non-spendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and non-financial assets held for resale.

Restricted Fund Balance

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other government entities, or may be imposed by law through constitutional provisions or enabling legislation. Examples include federal title funds, donation accounts, and local government funds such as one time common core state standard funds.

Committed Fund Balance

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the government's highest level of decision-making authority. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period (June 30, for school districts). The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the highest level of decision-making authority. "Formal action" varies considerably from government to government. For example, formal action for which California school district governing boards have authority is typically limited to actions taken at a public meeting such as a vote, a resolution, or some similar action such as adoption of a budget. For Local Education Agencies (LEA), therefore, the difference between the committed classification and the assigned classification may not be as great as for other governments. As discussed below, a school district may not have a need to report both classifications.

Assigned Fund Balance

The assigned fund balance classification reflects amounts that the governing board intends to be used for specific purposes. Assignments may be established either by the governing body or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the highest level of decision-making authority. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements. As noted above, for school districts, the difference between the committed and assigned fund balance classifications may be minimal. A school district is not required to report both classifications, but must disclose in the notes to the financial statements the nature of the constraints giving rise to whichever classifications it does report.

Unassigned Fund Balance

In the general fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. As part of the Unassigned Fund Balance, if the reserve for economic uncertainties exceeds six percent, and if/when the state makes a deposit in the rainy day fund; staff will need to explain why a reserve amount greater than six percent is needed by the district. Another option is the board can use committed or assigned classifications to place restrictions on its funds above six percent however, this explanation must be approved by the SBCEO.

Following are the explanations for the assignments of fund balance the SBUSD has made.

Fund 01 – General Fund

2017-18 Adopted budget Assigned Fund Balances include:

General Fund - 01	1X Funds to be spent in 2017-18
Extended Certificated School Year by 3 days - PD	932,764
Literacy Partners and summer Learning	200,000
Elementary Math	207,800
Summer Professional Learning Week	238,272
Science PD	40,000
Elementary Engineering Equipment	60,000
Math Diagnostic - Correct placement	15,000
Social Science	30,000
Math Text Books	500,000
Instructional Materials Pilot	150,000
ELA	30,000
ELD Professional Learning	98,400
iPads (lease payment)	438,942
Instructional Materials (17-18 WL)	480,000
Total Mandate funds to be expensed in 2017-18	3,421,178
Assigned Lottery Funds	914,621
Assigned Mandate funds	3,322,810
Balance of One Time Funds to be spent in year 2018-2020	4,237,432
Total General Fund Assigned at June 30, 2017	6,743,988

2018-19 Adopted budget Assigned Fund Balances include:

General Fund - 01	1X Funds to be spent in 2018-2019
Literacy Partners and summer Learning	200,000
Elementary Math	171,168
Summer Professional Learning Week	-
Science PD	40,000
Social Science	30,000
Math Text Books	-
ELA	-
ELD Professional Learning	98,400
iPads (lease payment)	877,884
Instructional Materials (18-19 ?)	480,000
Total Mandate funds to be expensed in 2018-19	1,897,452
Balance of One Time Funds to be expensed in 2019-20	1,425,358
Total General Fund Assigned on June 30, 2018	3,322,810

2019-20 Adopted budget Assigned Fund Balances include:

General Fund - 01 2018-19 Assigned	1X Funds to be spent in 2019-20
iPads (lease payment)	1,316,826
Instructional Materials	108,532
Balance of One time funds for 2019-20	1,425,358
Balance of One Time Funds to be expensed in 2020-21	-
Total General Fund Assigned on June 30, 2019	1,425,358

ENROLLMENT/ADA HISTORY AND PROJECTIONS

Based on the cohort survival projection method, it is anticipated that SBUSD will decrease in enrollment over the next six school years.

Enrollment/Average Daily Attendance (ADA)											
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-2024	2024-25
Description	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Total Enrollment	14,200	14,134	13,842	13,626	13,353	13,263	13,146	13,179	12,997	12,880	12,912
Total P-2 ADA	13,536	13,320	13,099	12,913	12,655	12,569	12,458	12,490	12,317	12,206	12,237
Percentage Enr/ADA	95.32%	94.24%	94.63%	94.77%	94.77%	94.77%	94.77%	94.77%	94.77%	94.77%	94.77%
ADA Incr (Decr) Yr Over Yr		(216)	(221)	(185)	(259)	(85)	(111)	31	(172)	(111)	30
Percentage Inc (Decr)		-1.5%	-1.6%	-1.3%	-1.9%	-0.6%	-0.8%	0.2%	-1.3%	-0.9%	0.2%

Each year enrollment is determined on the first Wednesday in October. This count is the number of students who are registered at each site on that day. This number may vary from the first day of school due to students leaving the area or going to another school. The district's three average ADA to enrollment is 94.73 percent. In the past three years, the district has improved its processes and has seen a drop in chronic absenteeism and truanties. Staff districtwide continues to find ways to improve attendance and is a focuses in the district's Local Control Accountability Plan (LCAP). The importance of students to attending school, at all grade levels, is crucial to the learning process.

Enrollment Projection per Grade Span					
Year	TK-3	4-6	7-8	9-12	Enr Proj
2015	2,712	1,832	3,105	6,551	14,200
2016	2,564	1,897	2,894	6,779	14,134
2017	2,458	1,843	2,968	6,573	13,842
2018	2,394	1,857	2,995	6,380	13,626
2019	2,368	1,834	2,958	6,193	13,353
2020	2,404	1,782	2,915	6,162	13,263
2021	2,447	1,686	2,849	6,164	13,146
2022	2,468	1,747	2,818	6,145	13,179
2023	2,488	1,682	2,788	6,040	12,997
2024	2,510	1,719	2,728	5,923	12,880
2025	2,529	1,735	2,718	5,930	12,912

Prior to LCFF school districts had one base dollar amount for all students regardless of grade. Now LCFF funds districts by grade levels and has add-ons for grades TK-3 and 9-12. These add-ons are for class size reduction and career technology, education, respectively.

Unduplicated Pupil Count											
	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	204-25 Projected
Elementary	3,375	3,066	3,191	3,150	3,128	3,128	3,066	3,066	3,041	3,041	2,981
Junior High	1,574	1,430	1,488	1,469	1,459	1,459	1,430	1,430	1,418	1,418	1,390
Senior High	2,819	2,561	2,665	2,631	2,613	2,613	2,561	2,561	2,540	2,540	2,489
Total	7,767	7,057	7,344	7,250	7,200	7,200	7,056	7,056	7,000	7,000	6,860
Projected Percentage	54.70%	49.93%	53.06%	53.21%	53.92%	54.29%	53.67%	53.54%	53.86%	54.35%	53.13%

The unduplicated pupil count is also part of the LCFF model. This count is based on the number of students who are English learners, socially economical disadvantaged and foster or homeless. For example, a student identified as an English learner and socially economical disadvantaged is counted once. The supplemental funds are distributed by the unduplicated pupil count for each grade span.

MULTI-YEAR PROJECTIONS

The Multi-Year Projections (MYP) for the budget is prepared using the LCFF model and assumptions from the School Services of California dashboard. The SBUSD is assuming a 1.56 percent COLA for 2017-18, 2.15 and 2.35 percent COLA for 2018-19 and 2019-20, respectively. The district is also entitled to gap funding (the difference between 2021 target amount and base year funding). The State of California estimates the gap funding to be 71.53 and 73.51 percent for 2018-19 and 2019-20, respectively. At the end of 2017-18, SBUSD will be approximately at 98.5 percent of its targeted amount.

Santa Barbara Unified School District			July 27, 2017 BOARD MEETING			
Annual Summary: Unrestricted and Restricted						
Prepared By Meg Jetté			Projected			
June 19, 2017						
	Actuals		Estimated Actuals	Proposed Adopted	Multi-Year Projections	
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Total Budget						
1 Funded Average Daily Attendance	13,469	13,508	13,331	13,107	12,892	12,635
2 Beginning Fund Balance	11,304,520	15,149,772	21,692,103	19,300,615	7,749,149	2,926,303
Revenue						
3 LCFF	108,633,175	117,459,771	120,840,086	121,446,512	123,645,404	126,257,546
4 Federal	6,770,449	6,139,640	8,320,150	6,494,645	6,332,279	6,173,972
5 Other State	7,151,774	13,104,457	16,636,092	16,201,089	14,061,908	12,889,680
6 Other Local & Other Sources	12,051,737	12,244,795	11,479,039	5,417,308	5,417,308	5,417,308
7 Total Revenue	134,607,135	148,948,663	157,275,367	149,559,554	149,456,899	150,738,506
Expenditures						
8 Salaries and Benefits	106,261,482	114,819,544	124,687,921	131,951,857	129,254,204	130,785,077
9 Books and Supplies	5,471,278	6,269,511	8,719,865	7,056,907	5,498,060	4,923,824
10 Services & Operating	18,391,597	18,975,888	24,208,034	20,837,560	19,637,560	17,640,755
11 All Other Expenditures	637,525	2,341,389	2,051,034	1,264,697	(110,080)	(110,080)
12 On-Going Reduction to be made					-	
13 Total Expenditures	130,761,883	142,406,332	159,666,854	161,111,021	154,279,744	153,239,576
14 Net Income(Loss)	3,845,252	6,542,331	(2,391,487)	(11,551,467)	(4,822,845)	(2,501,071)
15 Total Ending Balance	15,149,772	21,692,103	19,300,615	7,749,149	2,926,303	425,232
Breakdown of Ending Fund Balance						
16 Restricted	3,491,461	3,623,262	1,935,543	-	-	-
17 Unrestricted	11,658,311	18,068,840	17,365,072	7,749,149	2,926,303	425,232
Components of Unrestricted Ending Fund Balance						
18 Assigned Fund Balance:	4,480,000	11,207,649	7,658,610	4,237,432	1,425,358	-
19 State Recommended 3% Reserve	3,922,857	4,272,190	4,790,006	4,833,331	4,628,392	4,597,187
20 Excess Unrestricted Fund Balance	3,255,455	2,589,001	4,916,456	(1,321,614)	(3,127,447)	(4,171,955)
21 Total Unrestricted Ending Fund Balance	11,658,311	18,068,840	17,365,072	7,749,149	2,926,303	425,232
22 General fund Unrestricted Reserve Percentage	8.92%	12.69%	10.88%	4.81%	1.90%	0.28%
Special Reserve Fund 17						
Beginning Fund Balance	4,478,441	4,809,473	4,897,041	6,027,041	7,167,041	7,307,041
23 Revenue	331,032	115,402	1,130,000	1,140,000	140,000	140,000
24 Expenditures	-	27,833	-	-	-	-
25 Net Income(loss)	331,032	87,568	1,130,000	1,140,000	140,000	140,000
26 Sp Reserve Ending Balance	4,809,473	4,897,041	6,027,041	7,167,041	7,307,041	7,447,041
27 Special Reserve %	3.7%	3.4%	3.77%	4.45%	4.74%	4.86%
28 Total Unrestricted Reserves	15.59%	16.13%	14.65%	9.26%	6.63%	5.14%

ASSUMPTIONS AND SIGNIFICANT ADJUSTMENTS IN THE MULTI-YEAR PROJECTIONS

Assumptions

The SBUSD's multi-year projection (MYP) assumptions are based on the School Services of California's (SSC) dashboard and used by districts throughout California. Another major tool that is used is the calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT). Both are approved and recommended by the California Department of Education (CDE).

Fund Balance

The unrestricted fund balances for SBUSD meets the minimum three percent unrestricted reserve recommendation for all three years presented in this multi-year projection. To ensure those reserves are met staff has made reductions to the current year and the two subsequent years. The chart below lists the projected reductions made to the current year and the two subsequent years.

Revenues

Revenues have been adjusted to reflect the assumptions of the SBUSD. The district's budget was impacted in 2017-18 due to the loss of revenue from the expiration of parcel tax Measures A and B, the decrease in Career Technology grant, net loss effect of the Mandate funds, College Readiness grant and several other funds. In most cases the reduction of funds also caused reductions in expenditures. As the district moves into the subsequent years it will benefit from going into basic aid. In the first two to three years the status will be volatile. How soon the district reaches basic aid will be determined on the increase/decrease in ADA, COLA and property taxes. If all assumptions remain, the same the SBUSD should start to go into basic aid in 2019-20.

Revenue Changes	2018-19	2019-20
Measure A & B Expired		
One-time Mandate		
College Readiness		
Titles	(129,893)	(158,307)
Career Tech Grant		(1,013,619)
Site Donations		
Special Ed Pre-school		
Mandate Funds	(1,924,920)	
Title Carryover		
LCFF	2,198,892	2,612,142
Miscellaneous Grants	(37,800)	
Total Changes to Revenue	\$ 106,279	\$ 1,440,216

Expenditures

Certificated and classified salaries are projected to increase by 1.2 percent each year due to step and column movement on the salary schedule. The employer's retirement contribution will increase 1.85 percent for STRS for each year: 1.62 and 1.50 percent for PERS for 2018-19 and 2019-20, successively. Staff has also included an increase of one percent in health and welfare benefits each year. Staffing is projected to be reduced due to the district alignment to staffing ratios and due to decrease in enrollment of 623 students in the past three years.

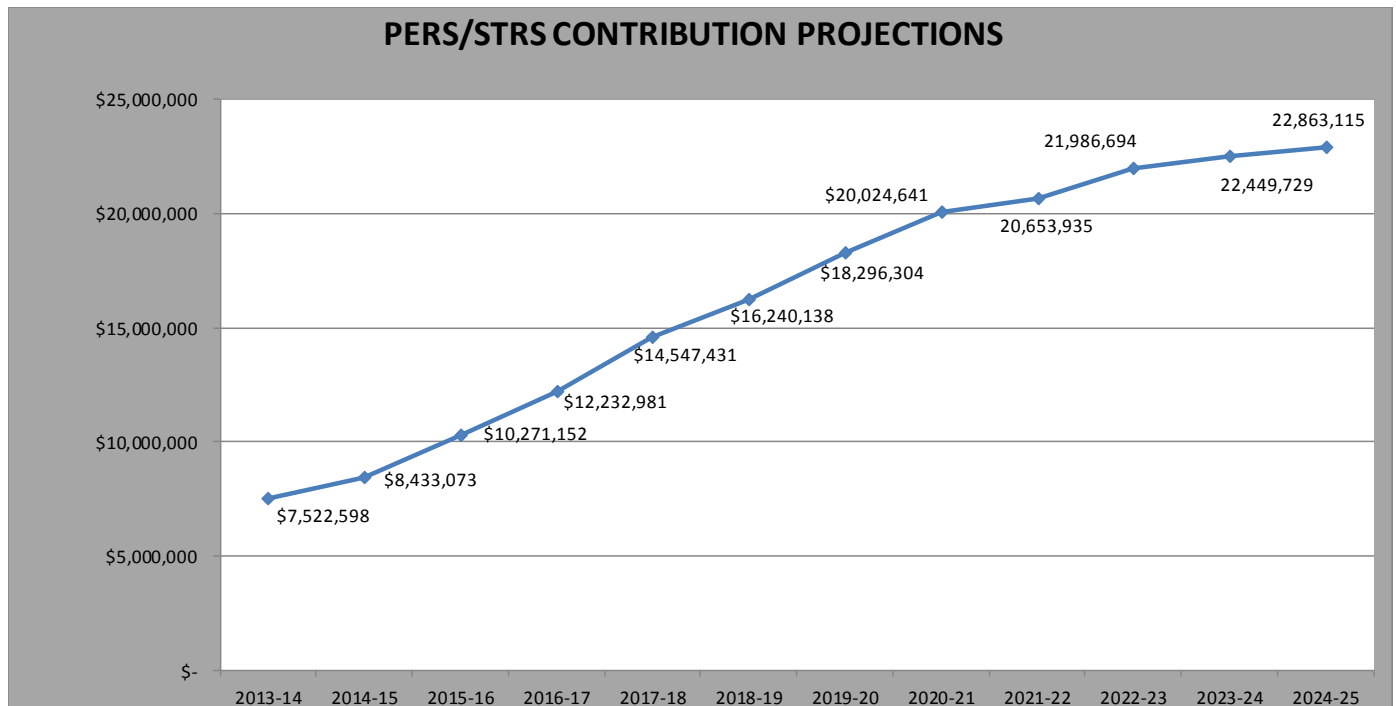
All other expenditures have been adjusted to align with specific revenues. Below is a list of assumptions that were have be included in the multi-years.

Expenditure Changes	FTE	2018-19	2019-20	FTE
Staff reductions due to enrollment	6 FTE	(583,704)	(1,270,436)	13FTE
Staff reductions due to master sch	4FTE	(389,136)		
Staff reductions due to caseload	2FTE	(148,024)		
Staff reductions due to class size	4FTE	(381,744)		
Sub cost		261,152	284,859	
Benefits		(523,433)	2,216,544	
Three Professional Days		(932,764)		
Total Changes to Salaries and Benefits		(2,697,653)	1,230,967	
All Other Changes		2018-19	2019-20	
Related Mandate Expenditures		1,897,452	1,425,358	
Mandate Expenditures - Prior Year		(3,421,178)	(1,897,452)	
Supplies			(1,013,619)	
Services		(700,000)	(1,085,328)	
Total Changes to All Other Expenditures		(2,223,726)	(2,571,041)	

The Board should be aware that these assumptions may differ as the state's economy changes. Staff has based its multi-year projections on the information that is currently available.

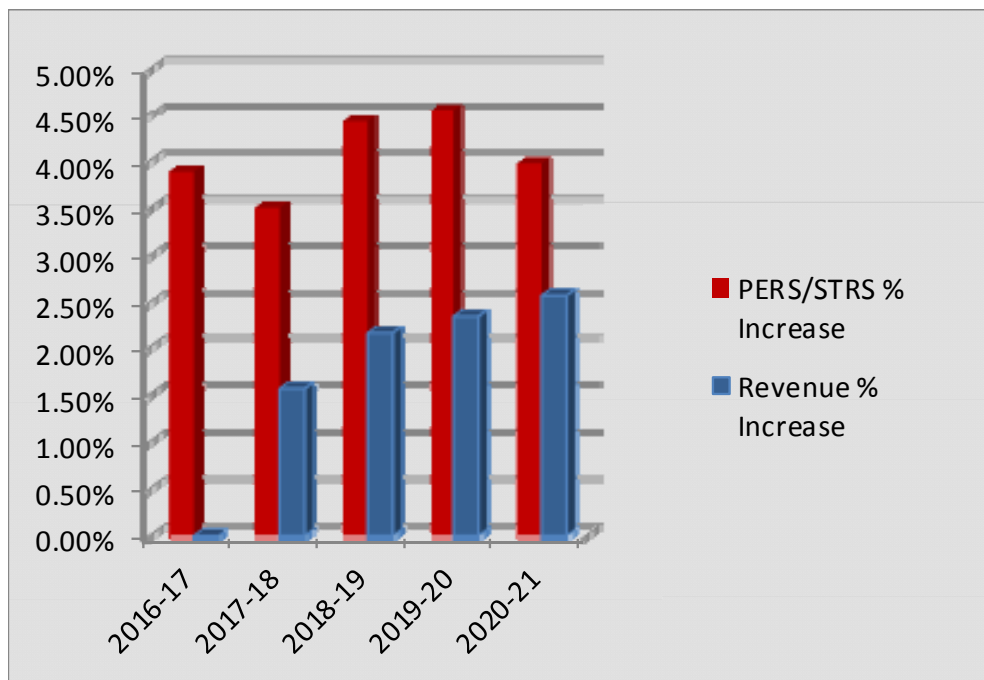
California PERS and STRS

Significant increases to the cost associated with contributions to the PERS and STRS retirement systems are projected in the chart below. These increases will have a significant impact on any additional funding received by the SBUSD.



Revenue vs PERS/STRS Increases as a Percentage

The chart below presents a scenario for 2016-17 through 2020-2021 that compares the projected general fund unrestricted revenue increase to the projected increase in PERS and STRS District contributions. The trend of PERS and STRS increases will outpace the projected unrestricted revenue increases.



OTHER FUNDS

The following schedules present revenue and expenditure details and the effect on fund balance for all other district funds.

Form 09 – Charter School Fund

This fund is used by SBUSD to account for the activities of the District's Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District and are not reported in SBUSD financial reports. These charter schools issue their own reports.

Form 09 - Charter School	2016-17 Estimated	2017-18	
	Actuals	Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
LCFF	2,344,265	\$ 2,376,286	\$ 32,021
Federal Revenue	46,719	46,719	-
Other State	210,946	168,002	(42,944)
Other Local	86,455	88,000	1,545
Interfund Transfers-Transfer In	122,692	103,887	(18,805)
Total Revenues	\$ 2,811,077	\$ 2,782,894	\$ (28,183)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	2,406,655	2,528,175	\$ (121,520)
Books and Supplies	136,824	132,551	4,273
Services and Other Operating	219,837	175,720	44,117
Capital Outlay	20,158	-	20,158
Other Outgo	249,731	250,600	(869)
Transfers Out	-	-	-
Total Expenditures	\$ 3,033,205	\$ 3,087,046	\$ (53,841)
Change to Fund Balance	\$ (222,128)	\$ (304,152)	\$ (82,024)

Form 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- State Preschool
- Child Nutrition Programs (state)
- Child Development Apportionments

All funding received by a LEA for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The monies may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Form 12 - Child Development	2016-17	2017-18	Net Change
	Estimated Actuals	Adopted Budget	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ 346,633	\$ 327,606	\$ (19,027)
Other State	2,657,241	2,691,929	34,688
Other Local	631,297	624,371	(6,926)
Total Revenues	\$ 3,635,171	\$ 3,643,906	\$ 8,736
Expenditures	A	B	(A - B) = C
Salaries and Benefits	2,947,954	2,908,874	\$ 39,080
Books and Supplies	182,987	174,708	8,279
Service and Other Operating	333,307	383,623	(50,316)
Capital Outlay	-	-	-
Other Outgo	154,419	176,701	(22,282)
Transfers Out	-	-	-
Total Expenditures	\$ 3,618,667	\$ 3,643,906	\$ (25,239)
Change to Fund Balance	\$ 16,504	\$ -	\$ (16,504)

Form 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090–38093).

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- Child Nutrition Programs (state)
- Food Service Sales
- Interest
- All Other Local Revenue

The cafeteria special revenue fund (fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

The governing board of an LEA may establish and maintain within fund 13, cafeteria special revenue fund, a reserve for cafeteria equipment (Education Code Section 38102).

Form 13 - Cafeteria	2016-17 Estimated	2017-18 Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ 6,240,540	\$ 6,280,000	\$ 39,460
Other State	466,000	454,000	(12,000)
Other Local	1,771,050	1,748,500	(22,550)
Interfund Transfers-Transfer In	206,316	253,000	46,684
Total Revenues	\$ 8,683,906	\$ 8,735,500	\$ 51,594
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 5,182,362	\$ 5,335,802	\$ (153,440)
Books and Supplies	2,592,918	2,378,500	214,418
Service and Other Operating	366,922	330,075	36,847
Capital Outlay	10,000	9,995	5
Other Outgo	357,500	452,771	(95,271)
Transfers Out	-	-	-
Total Expenditures	\$ 8,509,702	\$ 8,507,143	\$ 2,559
Change to Fund Balance	\$ 174,204	\$ 228,357	\$ 54,153

Form 17 – Special Reserve for Non-Capital Outlay

This fund is used primarily to provide for the accumulation of general fund money for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

Although this fund is authorized by statute, it does not meet the generally accepted accounting principles definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from generally accepted accounting procedures explained.

Form 17 - Special Reserve non Capital	2016-17 Estimated	2017-18 Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	30,764	40,000	9,236
Interfund Transfers-Transfer In	1,100,000	1,100,000	-
Total Revenues	\$ 1,130,764	\$ 1,140,000	\$ 9,236
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Change to Fund Balance	\$ 1,130,764	\$ 1,140,000	\$ 9,236

Amounts that have been transferred into this special reserve fund are intended to be saved for future needs of the district such as savings to replace turf fields as needed and to replace electric carts at school sites. Funding will be transferred from this fund into the proper fund when the time comes to make the necessary expenditures.

Form 21 – Building Fund

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Rentals and leases
- Interest
- Proceeds from the sale of bonds
- Proceeds from the sale/lease-purchase of land and buildings

Expenditures in fund 21 are most commonly made against the 6000 object codes for capital outlay. Another example of an authorized expenditure in fund 21 is repayment of State School Building Aid out of proceeds from the sale of bonds (Education Code Section 16058).

Form 21 - Building	2016-17 Estimated	2017-18 Adopted Budget	Net Change
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	476,295	60,000	(416,295)
Other Sources	70,000,000	-	(70,000,000)
Total Revenues	\$ 70,476,295	\$ 60,000	\$ (70,416,295)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ 193,018	\$ 480,807	\$ (287,789)
Books and Supplies	12,000	3,000	9,000
Services and Other Operating	840,096	-	840,096
Capital Outlay	20,462,938	40,221,031	(19,758,093)
Other Outgo	4,834	-	4,834
Total Expenditures	\$ 21,512,886	\$ 40,704,838	\$ (19,191,952)
Change to Fund Balance	\$ 48,963,409	\$ (40,644,838)	\$ (89,608,247)

Form 25 – Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development (Education Code sections 17620–17626). The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund (Government Code Section 66006).

The principal revenues in this fund are the following:

- Interest
- Mitigation/developer fees

Expenditures are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer.

Form 25 - Capital Facilities	2016-17 Estimated	2017-18 Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	1,035,000	1,072,000	37,000
Interfund Transfers-Transfer In	-	-	-
Total Revenues	\$ 1,035,000	\$ 1,072,000	\$ 37,000
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 24,477	\$ 39,594	\$ (15,117)
Books and Supplies	89,400	89,400	-
Services and Other Operating	79,850	80,650	(800)
Capital Outlay	1,085,588	1,062,781	22,807
Total Expenditures	\$ 1,279,315	\$ 1,272,425	\$ 6,890
Change to Fund Balance	\$ (244,315)	\$ (200,425)	\$ 43,890

Form 35 – County School Facilities Fund

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Inter-fund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

Form 35 - County School Facilities	2016-17 Estimated	2017-18 Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	2,810,791	6,300,000	3,489,209
Other Local	600	600	-
Interfund Transfers-Transfer In	-	-	-
Total Revenues	\$ 2,811,391	\$ 6,300,600	\$ 3,489,209
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	2,810,791	6,300,000	(3,489,209)
Total Expenditures	\$ 2,810,791	\$ 6,300,000	\$ (3,489,209)
Change to Fund Balance	\$ 600	\$ 600	\$ -

Form 40 – Special Reserve Fund (Capital Outlay)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects (fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State, or local revenues
- Rentals and leases
- Interest
- Other authorized inter-fund transfers in
- Proceeds from sale/lease-purchase of land and buildings
- Federal Emergency Management Act (FEMA)

Resource 6200, class size reduction facilities funding, may be transferred from the general fund to Fund 40 for construction projects. Transfers authorized by the Board from the general fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by fund 40 revenues are capitalized as a part of the capital facilities project.

Form 40 - Capital Outlay	2016-17 Estimated	2017-18 Adopted Budget	Net Change
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	824,225	-	(824,225)
Other Local	501,005	3,500	(497,505)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	\$ 1,325,230	\$ 3,500	\$ (1,321,730)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	10,000	164,000	(154,000)
Service and Other Operating	17,137	500	16,637
Capital Outlay	713,942	109,984	603,958
Total Expenditures	\$ 741,079	\$ 274,484	\$ 466,595
Change to Fund Balance	\$ 584,151	\$ (270,984)	\$ (855,135)

Form 51 and 52 - Bond Interest and Redemption Funds

This fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125–15262). The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund (fund 51-54) of the LEA.

The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

The principal revenues in this fund are:

- State subventions for homeowners' exemptions
- Other subventions/in-lieu taxes
- Secured roll taxes
- Unsecured roll taxes
- Prior years' taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor (Education Code Section 15234).

Form 51/52 - Bond Interest & Redemption	2016-17 Estimated	2017-18 Adopted Budget	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	37,593	37,593	-
Other Local	10,856,065	10,856,065	-
Other Sources	-	-	-
Total Revenues	\$ 10,893,658	\$ 10,893,658	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	10,487,018	10,487,018	-
Total Expenditures	\$ 10,487,018	\$ 10,487,018	\$ -
Change to Fund Balance	\$ 406,640	\$ 406,640	\$ -

LOCAL CONTROL FUNDING FORMULA

SBUSD operations are accounted for in the general fund. Unrestricted activity includes all of the SBUSD's revenues and expenditures that are made at the complete discretion of the board and are not subject to the rules and requirements of the categorical programs. Now that LCFF has been adopted into the state's budget, districts are funded by three primary sources: 1) base grants, 2) supplemental grants and 3) concentration grants. SBUSD staff has set up an unrestricted resource to track supplemental and concentration funds to demonstrate that the budget supports the LCAP. The LCAP is a district-site plan that establishes annual goals for all students, describes what will be done to achieve these goals, and details how the funds will be spent to increase services for English Learners (EL), low-income (LI) and foster youth (FY) students. Both the LCFF and the LCAP are tools that the SBUSD will use to identify to spend more, provide more and achieve more, as per state regulations.

Base Grant has a specific dollar amount per grade span multiplied by the ADA in that grade span. This is equivalent to what would have been referred to as revenue limit. In addition to the base grant, school districts receive add-on funds for class size reduction (CSR) and career technology education (CTE).

Supplemental Grant is calculated using unduplicated pupil enrollment count for EL, LI and FY students. For the SBUSD this represents 52 percent of total enrollment. These funds will be tracked to ensure they are spent on the students that generate the funding.

Concentration Grant is additional funding based on the percentage of unduplicated pupil enrollment count that is greater than 55 percent. These funds will also be tracked in the same manner as the supplemental grant. SBUSD is not projecting to receive the concentration grant due to an unduplicated pupil count under 55 percent.

Other funding included in the target amount for 2021 are the add-ons for CTE, transportation (special education and home-to-school), targeted instructional improvement, class size reduction and gap funding which is based on an incremental percentage increase.

The state is projecting that by 2020-21 all school districts will have fully recovered financially from the 2008 fiscal crisis. Due to declining enrollment, SBUSD should reach its targeted amount of \$125 million by 2019-20. As of the 2017-18 adopted budget, the SBUSD is currently at 97 percent of its target.

LCFF Calculator Universal Assumptions				
Santa Barbara Unified (76786) - Adopted Budget				
Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 120,556,569	\$ 120,273,318	\$ 121,020,340	\$ 121,393,290
Floor	112,955,429	115,413,345	115,781,741	117,372,045
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	3,418,233	2,723,043	1,491,429	1,065,228
Current Year Gap Funding	4,182,907	2,136,930	3,747,170	2,956,017
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	777,269	971,586	1,165,904	1,360,221
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 117,915,605	\$ 118,521,861	\$ 120,694,815	\$ 121,688,283
Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 13,362,086	\$ 12,446,822	\$ 12,446,822	\$ 12,446,822
8011 - Fair Share	(1,003,724)	(1,003,724)	(1,003,724)	(1,003,724)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,665,590	2,622,088	2,578,386	2,526,934
Local Revenue Sources:				
8021 to 8089 - Property Taxes	112,052,500	115,414,075	118,876,497	122,442,792
8096 - In-Lieu of Property Taxes	(9,160,847)	(9,642,321)	(10,084,553)	(10,578,933)
Property Taxes net of in-lieu	102,891,653	105,771,754	108,791,944	111,863,859
TOTAL FUNDING	\$ 117,915,605	\$ 119,836,940	\$ 122,813,428	\$ 125,833,891
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ 1,618,674
Less: EPA in Excess to LCFF Funding	\$ -	\$ 1,315,079	\$ 2,118,613	\$ 2,526,934
Total Phase-In Entitlement	\$ 117,915,605	\$ 118,521,861	\$ 120,694,815	\$ 121,688,283
8012 - EPA Receipts (for budget & cashflow)	\$ 2,665,560	\$ 2,622,088	\$ 2,578,386	\$ 2,526,934

LCAP MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

LCFF provides additional funding based on the unduplicated pupil count of LI, EL and FY. These funds, as previously mentioned, are supplemental and concentration grants. The supplemental funds have a targeted expenditure amount and each year the amount of expenditures accumulates in order to reach the total target in 2021. To ensure school districts increase their spending by the correct amount, the target to reach the Minimum Proportionality Percentage (MPP) is calculated. The calculation is as follows: supplemental funding divided by all other LCFF (less TIIG and transportation) equals MPP. In 2017-18 the SBUSD's MPP is 9.52 percent or \$10 million in expenditures. The 2017-18 percentage and amount are referenced throughout the LCAP.

Santa Barbara Unified (76786) - Adopted Budget					
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2016-17	2017-18	2018-19	2019-20
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	11,377,456	11,272,374	11,574,560	11,691,021
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	8,664,909	9,241,801	9,408,662	10,957,929
3.	Difference [1] less [2]	2,712,547	2,030,573	2,165,898	733,092
4.	Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	1,492,715	892,843	1,549,267	538,896
	<i>GAP funding rate</i>	55.03%	43.97%	71.53%	73.51%
5.	Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	10,157,624	10,134,644	10,957,929	11,496,825
6.	Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	106,667,942	107,297,178	108,646,847	109,101,419
	<i>LCFF Phase-In Entitlement</i>	117,915,605	118,521,861	120,694,815	121,688,283
7/8.	Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	9.52%	9.45%	10.09%	10.54%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
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	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Meg Jette

Title: Assistant Superintendent of Business

Telephone: 805-963-4883 6230

E-mail: mjette@sbunified.org

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: 720 Santa Barbara Street

Date: June 23, 2017

Place: 720 Santa Barbara Street

Date: June 27, 2017H26

Time: 06:30 PM

Adoption Date: June 27, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Meg Jette

Telephone: 805-963-4338 6230

Title: Assitant Superintendent of Business

E-mail: mjette@sbunified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 27, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	117,889,497.00	2,950,589.00	120,840,086.00	118,495,923.00	2,950,589.00	121,446,512.00	0.5%
2) Federal Revenue		8100-8299	141,643.00	8,178,507.00	8,320,150.00	0.00	6,494,645.00	6,494,645.00	-21.9%
3) Other State Revenue		8300-8599	5,477,973.00	11,158,119.00	16,636,092.00	4,437,037.00	11,764,052.00	16,201,089.00	-2.6%
4) Other Local Revenue		8600-8799	7,851,624.08	3,575,414.46	11,427,038.54	3,227,956.00	2,137,352.00	5,365,308.00	-53.0%
5) TOTAL, REVENUES			131,360,737.08	25,862,629.46	157,223,366.54	126,160,916.00	23,346,638.00	149,507,554.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	55,164,758.56	13,648,998.51	68,813,757.07	57,170,234.00	15,131,404.00	72,301,638.00	5.1%
2) Classified Salaries		2000-2999	17,711,505.79	8,053,700.08	25,765,205.87	18,423,892.00	8,067,028.00	26,490,920.00	2.8%
3) Employee Benefits		3000-3999	18,468,511.93	11,640,445.92	30,108,957.85	20,730,509.00	12,428,790.00	33,159,299.00	10.1%
4) Books and Supplies		4000-4999	5,918,846.52	2,801,018.14	8,719,864.66	5,300,880.00	1,756,027.00	7,056,907.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	17,008,962.03	7,199,072.21	24,208,034.24	16,563,721.00	4,273,839.00	20,837,560.00	-13.9%
6) Capital Outlay		6000-6999	445,553.72	493,072.60	938,626.32	282,070.00	92,707.00	374,777.00	-60.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	136,000.00 0.00	0.00	136,000.00	169,000.00	0.00	169,000.00	24.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,207,723.00)	450,948.00	(756,775.00)	(1,249,241.00)	374,044.00	(875,197.00)	15.6%
9) TOTAL, EXPENDITURES			113,646,415.55	44,287,255.46	157,933,671.01	117,391,065.00	42,123,839.00	159,514,904.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,714,321.53	(18,424,626.00)	(710,304.47)	8,769,851.00	(18,777,201.00)	(10,007,350.00)	1308.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,429,008.00	0.00	1,429,008.00	1,456,887.00	0.00	1,456,887.00	2.0%
2) Other Sources/Uses									
a) Sources		8930-8979	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Uses		7630-7699	304,175.00	0.00	304,175.00	139,230.00	0.00	139,230.00	-54.2%
3) Contributions		8980-8999	(16,680,033.00)	16,680,033.00	0.00	(18,084,399.00)	18,084,399.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,361,216.00)	16,680,033.00	(1,681,183.00)	(19,628,516.00)	18,084,399.00	(1,544,117.00)	-8.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(646,894.47)	(1,744,593.00)	(2,391,487.47)	(10,858,665.00)	(692,802.00)	(11,551,467.00)	383.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
2) Ending Balance, June 30 (E + F1e)			17,421,945.22	1,878,669.46	19,300,614.68	6,563,280.22	1,185,867.46	7,749,147.68	-59.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,878,669.46	1,878,669.46	0.00	1,185,867.46	1,185,867.46	-36.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,357,609.45	0.00	7,357,609.45	4,237,431.45	0.00	4,237,431.45	-42.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,833,331.00	0.00	4,833,331.00	2,325,848.77	0.00	2,325,848.77	-51.9%
Unassigned/Unappropriated Amount		9790	5,231,004.77	0.00	5,231,004.77	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,460,346.00	0.00	14,460,346.00	11,443,098.00	0.00	11,443,098.00	-20.9%
Education Protection Account State Aid - Current Year		8012	2,664,524.00	0.00	2,664,524.00	1,283,155.00	0.00	1,283,155.00	-51.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	581,243.00	0.00	581,243.00	598,680.00	0.00	598,680.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	97,619,885.00	0.00	97,619,885.00	100,505,979.00	0.00	100,505,979.00	3.0%
Unsecured Roll Taxes		8042	3,371,947.00	0.00	3,371,947.00	3,379,889.00	0.00	3,379,889.00	0.2%
Prior Years' Taxes		8043	134,139.00	0.00	134,139.00	938,481.00	0.00	938,481.00	599.6%
Supplemental Taxes		8044	754,405.00	0.00	754,405.00	1,423,450.00	0.00	1,423,450.00	88.7%
Education Revenue Augmentation Fund (ERAF)		8045	532,662.00	0.00	532,662.00	415,916.00	0.00	415,916.00	-21.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,802,483.00	0.00	6,802,483.00	8,151,680.00	0.00	8,151,680.00	19.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			126,921,634.00	0.00	126,921,634.00	128,140,328.00	0.00	128,140,328.00	1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,032,137.00)	0.00	(9,032,137.00)	(9,644,405.00)	0.00	(9,644,405.00)	6.8%
Property Taxes Transfers		8097	0.00	2,950,589.00	2,950,589.00	0.00	2,950,589.00	2,950,589.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			117,889,497.00	2,950,589.00	120,840,086.00	118,495,923.00	2,950,589.00	121,446,512.00	0.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,405,644.00	2,405,644.00	0.00	2,334,161.00	2,334,161.00	-3.0%
Special Education Discretionary Grants		8182	0.00	218,955.00	218,955.00	0.00	218,955.00	218,955.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,184,125.00	3,184,125.00		2,440,016.00	2,440,016.00	-23.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		708,373.00	708,373.00		463,843.00	463,843.00	-34.5%
Title III, Part A, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		917,604.00	917,604.00		293,864.00	293,864.00	-68.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		141,000.00	141,000.00		141,000.00	141,000.00	0.0%
All Other Federal Revenue	All Other	8290	141,643.00	602,806.00	744,449.00	0.00	602,806.00	602,806.00	-19.0%
TOTAL, FEDERAL REVENUE			141,643.00	8,178,507.00	8,320,150.00	0.00	6,494,645.00	6,494,645.00	-21.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,416,892.00	1,416,892.00		2,755,880.00	2,755,880.00	94.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,410,733.00	0.00	3,410,733.00	2,462,770.00	0.00	2,462,770.00	-27.8%
Lottery - Unrestricted and Instructional Materials		8560	2,016,435.00	630,136.00	2,646,571.00	1,949,267.00	609,146.00	2,558,413.00	-3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,019,654.00	1,019,654.00		1,019,654.00	1,019,654.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,522,919.00	1,522,919.00		1,013,619.00	1,013,619.00	-33.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		83,873.00	83,873.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,805.00	6,484,645.00	6,535,450.00	25,000.00	6,365,753.00	6,390,753.00	-2.2%
TOTAL, OTHER STATE REVENUE			5,477,973.00	11,158,119.00	16,636,092.00	4,437,037.00	11,764,052.00	16,201,089.00	-2.6%

			2016-17 Estimated Actuals			2017-18 Budget			
		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
Description	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,231,862.00	0.00	3,231,862.00	0.00	0.00	0.00	-100.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	167,277.00	167,277.00	0.00	155,532.00	155,532.00	-7.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,438.00	0.00	2,438.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	557,768.00	0.00	557,768.00	485,326.00	0.00	485,326.00	-13.0%
Interest		8660	229,000.00	0.00	229,000.00	200,000.00	0.00	200,000.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	491,951.00	491,951.00	0.00	491,951.00	491,951.00	0.0%
Mitigation/Developer Fees		8681	34,000.00	0.00	34,000.00	20,000.00	0.00	20,000.00	-41.2%
All Other Fees and Contracts		8689	125,000.00	204,202.00	329,202.00	150,000.00	49,723.00	199,723.00	-39.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,671,556.08	2,711,984.46	6,383,540.54	2,372,630.00	1,440,146.00	3,812,776.00	-40.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,851,624.08	3,575,414.46	11,427,038.54	3,227,956.00	2,137,352.00	5,365,308.00	-53.0%
TOTAL, REVENUES			131,360,737.08	25,862,629.46	157,223,366.54	126,160,916.00	23,346,638.00	149,507,554.00	-4.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	44,546,548.56	8,964,635.51	53,511,184.07	46,325,586.00	9,698,273.00	56,023,859.00	4.7%
Certificated Pupil Support Salaries		1200	3,560,989.00	1,706,120.00	5,267,109.00	3,665,203.00	2,096,062.00	5,761,265.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,678,849.00	1,215,860.00	6,894,709.00	6,106,256.00	1,208,780.00	7,315,036.00	6.1%
Other Certificated Salaries		1900	1,378,372.00	1,762,383.00	3,140,755.00	1,073,189.00	2,128,289.00	3,201,478.00	1.9%
TOTAL, CERTIFICATED SALARIES			55,164,758.56	13,648,998.51	68,813,757.07	57,170,234.00	15,131,404.00	72,301,638.00	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	510,068.41	5,351,723.08	5,861,791.49	567,402.00	5,406,433.00	5,973,835.00	1.9%
Classified Support Salaries		2200	7,380,700.11	330,516.00	7,711,216.11	7,659,852.00	311,147.00	7,970,999.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	1,775,752.00	0.00	1,775,752.00	1,839,828.00	0.00	1,839,828.00	3.6%
Clerical, Technical and Office Salaries		2400	6,791,144.58	409,609.00	7,200,753.58	7,023,627.00	416,373.00	7,440,000.00	3.3%
Other Classified Salaries		2900	1,253,840.69	1,961,852.00	3,215,692.69	1,333,183.00	1,933,075.00	3,266,258.00	1.6%
TOTAL, CLASSIFIED SALARIES			17,711,505.79	8,053,700.08	25,765,205.87	18,423,892.00	8,067,028.00	26,490,920.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,814,632.27	7,612,240.00	14,426,872.27	8,112,483.00	8,352,183.00	16,464,666.00	14.1%
PERS		3201-3202	2,344,347.81	971,568.92	3,315,916.73	2,729,470.00	1,061,954.00	3,791,424.00	14.3%
OASDI/Medicare/Alternative		3301-3302	2,139,610.23	801,572.00	2,941,182.23	2,198,188.00	784,520.00	2,982,708.00	1.4%
Health and Welfare Benefits		3401-3402	5,156,203.13	1,639,831.00	6,796,034.13	5,160,825.00	1,633,719.00	6,794,544.00	0.0%
Unemployment Insurance		3501-3502	37,565.26	11,621.00	49,186.26	37,864.00	10,617.00	48,481.00	-1.4%
Workers' Compensation		3601-3602	1,187,471.74	367,312.00	1,554,783.74	1,165,246.00	347,165.00	1,512,411.00	-2.7%
OPEB, Allocated		3701-3702	724,491.49	223,847.00	948,338.49	748,352.00	226,719.00	975,071.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,190.00	12,454.00	76,644.00	578,081.00	11,913.00	589,994.00	669.8%
TOTAL, EMPLOYEE BENEFITS			18,468,511.93	11,640,445.92	30,108,957.85	20,730,509.00	12,428,790.00	33,159,299.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	339,748.56	339,748.56	500,000.00	327,300.00	827,300.00	143.5%
Books and Other Reference Materials		4200	137,821.03	56,688.89	194,509.92	65,134.00	71,200.00	136,334.00	-29.9%
Materials and Supplies		4300	4,018,515.94	1,632,481.59	5,650,997.53	3,874,396.00	1,032,231.00	4,906,627.00	-13.2%
Noncapitalized Equipment		4400	1,762,509.55	772,099.10	2,534,608.65	861,350.00	325,296.00	1,186,646.00	-53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,918,846.52	2,801,018.14	8,719,864.66	5,300,880.00	1,756,027.00	7,056,907.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	112,706.00	112,706.00	0.00	112,706.00	112,706.00	0.0%
Travel and Conferences		5200	431,200.90	740,322.31	1,171,523.21	427,074.00	647,827.00	1,074,901.00	-8.2%
Dues and Memberships		5300	107,423.00	90.00	107,513.00	96,778.00	90.00	96,868.00	-9.9%
Insurance		5400 - 5450	766,700.00	0.00	766,700.00	746,700.00	0.00	746,700.00	-2.6%
Operations and Housekeeping Services		5500	2,943,830.00	1,080.00	2,944,910.00	3,021,302.00	540.00	3,021,842.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,484,378.92	137,449.00	1,621,827.92	1,637,257.00	105,977.00	1,743,234.00	7.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,998,171.37	6,147,713.90	16,145,885.27	9,444,434.00	3,385,719.00	12,830,153.00	-20.5%
Communications		5900	1,277,257.84	59,711.00	1,336,968.84	1,190,176.00	20,980.00	1,211,156.00	-9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,008,962.03	7,199,072.21	24,208,034.24	16,563,721.00	4,273,839.00	20,837,560.00	-13.9%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	325,480.00	325,480.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,153.00	14,400.00	38,553.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	421,400.72	153,192.60	574,593.32	282,070.00	92,707.00	374,777.00	-34.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			445,553.72	493,072.60	938,626.32	282,070.00	92,707.00	374,777.00	-60.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,500.00	0.00	13,500.00	26,500.00	0.00	26,500.00	96.3%
Other Debt Service - Principal		7439	122,500.00	0.00	122,500.00	142,500.00	0.00	142,500.00	16.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			136,000.00	0.00	136,000.00	169,000.00	0.00	169,000.00	24.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(450,948.00)	450,948.00	0.00	(374,044.00)	374,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(756,775.00)	0.00	(756,775.00)	(875,197.00)	0.00	(875,197.00)	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,207,723.00)	450,948.00	(756,775.00)	(1,249,241.00)	374,044.00	(875,197.00)	15.6%
TOTAL, EXPENDITURES			113,646,415.55	44,287,255.46	157,933,671.01	117,391,065.00	42,123,839.00	159,514,904.00	1.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	206,316.00	0.00	206,316.00	253,000.00	0.00	253,000.00	22.6%
Other Authorized Interfund Transfers Out		7619	122,692.00	0.00	122,692.00	103,887.00	0.00	103,887.00	-15.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,429,008.00	0.00	1,429,008.00	1,456,887.00	0.00	1,456,887.00	2.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	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			52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	304,175.00	0.00	304,175.00	139,230.00	0.00	139,230.00	-54.2%
(d) TOTAL, USES			304,175.00	0.00	304,175.00	139,230.00	0.00	139,230.00	-54.2%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,680,033.00)	16,680,033.00	0.00	(18,084,399.00)	18,084,399.00	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			(16,680,033.00)	16,680,033.00	0.00	(18,084,399.00)	18,084,399.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(18,361,216.00)	16,680,033.00	(1,681,183.00)	(19,628,516.00)	18,084,399.00	(1,544,117.00)	-8.2%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	117,889,497.00	2,950,589.00	120,840,086.00	118,495,923.00	2,950,589.00	121,446,512.00	0.5%
2) Federal Revenue		8100-8299	141,643.00	8,178,507.00	8,320,150.00	0.00	6,494,645.00	6,494,645.00	-21.9%
3) Other State Revenue		8300-8599	5,477,973.00	11,158,119.00	16,636,092.00	4,437,037.00	11,764,052.00	16,201,089.00	-2.6%
4) Other Local Revenue		8600-8799	7,851,624.08	3,575,414.46	11,427,038.54	3,227,956.00	2,137,352.00	5,365,308.00	-53.0%
5) TOTAL, REVENUES			131,360,737.08	25,862,629.46	157,223,366.54	126,160,916.00	23,346,638.00	149,507,554.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,176,135.78	28,518,559.80	88,694,695.58	62,483,578.00	27,706,680.00	90,190,258.00	1.7%
2) Instruction - Related Services	2000-2999		16,383,634.77	6,829,364.10	23,212,998.87	16,883,963.00	5,235,819.00	22,119,782.00	-4.7%
3) Pupil Services	3000-3999		8,825,994.63	5,666,475.00	14,492,469.63	9,220,613.00	6,767,892.00	15,988,505.00	10.3%
4) Ancillary Services	4000-4999		1,080,669.00	298,253.00	1,378,922.00	1,297,457.00	216,664.00	1,514,121.00	9.8%
5) Community Services	5000-5999		777,574.00	1,665,398.00	2,442,972.00	660,856.00	1,484,779.00	2,145,635.00	-12.2%
6) Enterprise	6000-6999		0.00	12,500.00	12,500.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		9,087,350.12	560,710.00	9,648,060.12	9,392,451.00	469,801.00	9,862,252.00	2.2%
8) Plant Services	8000-8999		17,179,057.25	735,995.56	17,915,052.81	17,283,147.00	242,204.00	17,525,351.00	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	136,000.00	0.00	136,000.00	169,000.00	0.00	169,000.00	24.3%
10) TOTAL, EXPENDITURES			113,646,415.55	44,287,255.46	157,933,671.01	117,391,065.00	42,123,839.00	159,514,904.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,714,321.53	(18,424,626.00)	(710,304.47)	8,769,851.00	(18,777,201.00)	(10,007,350.00)	1308.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,429,008.00	0.00	1,429,008.00	1,456,887.00	0.00	1,456,887.00	2.0%
2) Other Sources/Uses									
a) Sources		8930-8979	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
b) Uses		7630-7699	304,175.00	0.00	304,175.00	139,230.00	0.00	139,230.00	-54.2%
3) Contributions		8980-8999	(16,680,033.00)	16,680,033.00	0.00	(18,084,399.00)	18,084,399.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,361,216.00)	16,680,033.00	(1,681,183.00)	(19,628,516.00)	18,084,399.00	(1,544,117.00)	-8.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(646,894.47)	(1,744,593.00)	(2,391,487.47)	(10,858,665.00)	(692,802.00)	(11,551,467.00)	383.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,068,839.69	3,623,262.46	21,692,102.15	17,421,945.22	1,878,669.46	19,300,614.68	-11.0%
2) Ending Balance, June 30 (E + F1e)			17,421,945.22	1,878,669.46	19,300,614.68	6,563,280.22	1,185,867.46	7,749,147.68	-59.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,878,669.46	1,878,669.46	0.00	1,185,867.46	1,185,867.46	-36.9%
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	7,357,609.45	0.00	7,357,609.45	4,237,431.45	0.00	4,237,431.45	-42.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,833,331.00	0.00	4,833,331.00	2,325,848.77	0.00	2,325,848.77	-51.9%
Unassigned/Unappropriated Amount		9790	5,231,004.77	0.00	5,231,004.77	0.00	0.00	0.00	-100.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	371,145.88	366,201.88
6264	Educator Effectiveness (15-16)	319,134.00	561.00
6300	Lottery: Instructional Materials	733,207.49	733,207.49
6500	Special Education	0.89	0.89
6512	Special Ed: Mental Health Services	0.24	0.24
7338	College Readiness Block Grant	360,283.00	0.00
9010	Other Restricted Local	94,897.96	85,895.96
Total, Restricted Balance		1,878,669.46	1,185,867.46

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,344,265.00	2,376,286.00	1.4%
2) Federal Revenue		8100-8299	46,719.00	46,719.00	0.0%
3) Other State Revenue		8300-8599	210,946.00	168,002.00	-20.4%
4) Other Local Revenue		8600-8799	86,455.00	88,000.00	1.8%
5) TOTAL, REVENUES			2,688,385.00	2,679,007.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,452,563.00	1,496,959.00	3.1%
2) Classified Salaries		2000-2999	535,714.00	589,276.00	10.0%
3) Employee Benefits		3000-3999	418,378.00	441,940.00	5.6%
4) Books and Supplies		4000-4999	136,824.00	132,551.00	-3.1%
5) Services and Other Operating Expenditures		5000-5999	219,837.00	175,720.00	-20.1%
6) Capital Outlay		6000-6999	20,158.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	249,731.00	250,600.00	0.3%
9) TOTAL, EXPENDITURES			3,033,205.00	3,087,046.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(344,820.00)	(408,039.00)	18.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,692.00	103,887.00	-15.3%
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			122,692.00	103,887.00	-15.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,128.00)	(304,152.00)	36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,468.93	365,340.93	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,468.93	365,340.93	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,468.93	365,340.93	-37.8%
2) Ending Balance, June 30 (E + F1e)			365,340.93	61,188.93	-83.3%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,864.00	59,435.00	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	312,476.93	1,753.93	-99.4%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	200,888.00	47,205.00	-76.5%
Education Protection Account State Aid - Current Year		8012	60,516.00	59,412.00	-1.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,025,573.00	2,212,381.00	9.2%
Property Taxes Transfers		8097	57,288.00	57,288.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,344,265.00	2,376,286.00	1.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	46,719.00	46,719.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	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			46,719.00	46,719.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	82,431.00	82,431.00	0.0%
Prior Years	6500	8319	1,907.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	61,881.00	18,306.00	-70.4%
Lottery - Unrestricted and Instructional Materials		8560	54,280.00	56,818.00	4.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,447.00	10,447.00	0.0%
TOTAL, OTHER STATE REVENUE			210,946.00	168,002.00	-20.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,395.00	3,000.00	25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,851.00	85,000.00	18.3%
All Other Local Revenue		8699	12,209.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,455.00	88,000.00	1.8%
TOTAL, REVENUES			2,688,385.00	2,679,007.00	-0.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,259,752.00	1,297,815.00	3.0%
Certificated Pupil Support Salaries		1200	36,811.00	38,752.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	156,000.00	160,392.00	2.8%
TOTAL, CERTIFICATED SALARIES			1,452,563.00	1,496,959.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	250,816.00	263,884.00	5.2%
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	105,965.00	106,698.00	0.7%
Other Classified Salaries		2900	178,933.00	218,694.00	22.2%
TOTAL, CLASSIFIED SALARIES			535,714.00	589,276.00	10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	182,808.00	203,573.00	11.4%
PERS		3201-3202	1,200.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	61,994.00	67,483.00	8.9%
Health and Welfare Benefits		3401-3402	113,253.00	104,745.00	-7.5%
Unemployment Insurance		3501-3502	955.00	1,176.00	23.1%
Workers' Compensation		3601-3602	34,078.00	37,488.00	10.0%
OPEB, Allocated		3701-3702	20,090.00	22,625.00	12.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,000.00	4,850.00	21.3%
TOTAL, EMPLOYEE BENEFITS			418,378.00	441,940.00	5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	10,000.00	100.0%
Materials and Supplies		4300	128,224.00	112,551.00	-12.2%
Noncapitalized Equipment		4400	3,600.00	10,000.00	177.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,824.00	132,551.00	-3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,964.00	11,732.00	-34.7%
Dues and Memberships		5300	2,100.00	3,100.00	47.6%
Insurance		5400-5450	16,050.00	3,369.00	-79.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,724.00	45,799.00	4.7%
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	133,999.00	105,720.00	-21.1%
Communications		5900	6,000.00	6,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,837.00	175,720.00	-20.1%
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	20,158.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,158.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	249,731.00	250,600.00	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			249,731.00	250,600.00	0.3%
TOTAL, EXPENDITURES			3,033,205.00	3,087,046.00	1.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	122,692.00	103,887.00	-15.3%
(a) TOTAL, INTERFUND TRANSFERS IN			122,692.00	103,887.00	-15.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			122,692.00	103,887.00	-15.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,344,265.00	2,376,286.00	1.4%
2) Federal Revenue		8100-8299	46,719.00	46,719.00	0.0%
3) Other State Revenue		8300-8599	210,946.00	168,002.00	-20.4%
4) Other Local Revenue		8600-8799	86,455.00	88,000.00	1.8%
5) TOTAL, REVENUES			2,688,385.00	2,679,007.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,123,548.00	2,203,410.00	3.8%
2) Instruction - Related Services	2000-2999		343,802.00	344,268.00	0.1%
3) Pupil Services	3000-3999		129,414.00	120,538.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		71,851.00	85,000.00	18.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		249,731.00	250,600.00	0.3%
8) Plant Services	8000-8999		114,859.00	83,230.00	-27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,033,205.00	3,087,046.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(344,820.00)	(408,039.00)	18.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,692.00	103,887.00	-15.3%
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			122,692.00	103,887.00	-15.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,128.00)	(304,152.00)	36.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,468.93	365,340.93	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,468.93	365,340.93	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,468.93	365,340.93	-37.8%
2) Ending Balance, June 30 (E + F1e)			365,340.93	61,188.93	-83.3%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,864.00	59,435.00	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	312,476.93	1,753.93	-99.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	4,180.89	4,180.89
6300	Lottery: Instructional Materials	33,138.51	39,709.51
6512	Special Ed: Mental Health Services	12,638.00	12,638.00
9010	Other Restricted Local	2,906.60	2,906.60
Total, Restricted Balance		52,864.00	59,435.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,633.00	327,606.00	-5.5%
3) Other State Revenue		8300-8599	2,657,241.00	2,691,929.00	1.3%
4) Other Local Revenue		8600-8799	631,296.50	624,371.00	-1.1%
5) TOTAL, REVENUES			3,635,170.50	3,643,906.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,330,553.00	1,417,865.00	6.6%
2) Classified Salaries		2000-2999	974,750.00	847,949.00	-13.0%
3) Employee Benefits		3000-3999	642,651.00	643,060.00	0.1%
4) Books and Supplies		4000-4999	182,987.00	174,708.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	333,307.00	383,623.00	15.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,675.00	2,675.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	151,744.00	174,026.00	14.7%
9) TOTAL, EXPENDITURES			3,618,667.00	3,643,906.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,503.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,503.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,953.49	138,456.99	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,953.49	138,456.99	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,953.49	138,456.99	13.5%
2) Ending Balance, June 30 (E + F1e)			138,456.99	138,456.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	132,284.46	132,284.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,172.53	6,172.53	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	346,633.00	327,606.00	-5.5%
TOTAL, FEDERAL REVENUE			346,633.00	327,606.00	-5.5%
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	2,652,241.00	2,686,929.00	1.3%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,657,241.00	2,691,929.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,172.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	509,127.00	510,012.00	0.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	115,997.00	114,359.00	-1.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			631,296.50	624,371.00	-1.1%
TOTAL, REVENUES			3,635,170.50	3,643,906.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,110,671.00	1,198,266.00	7.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	219,882.00	219,599.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,330,553.00	1,417,865.00	6.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	678,150.00	579,015.00	-14.6%
Classified Support Salaries		2200	54,534.00	33,764.00	-38.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	242,066.00	235,170.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			974,750.00	847,949.00	-13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	167,066.00	174,935.00	4.7%
PERS		3201-3202	143,230.00	129,578.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	99,973.00	86,279.00	-13.7%
Health and Welfare Benefits		3401-3402	166,106.00	195,814.00	17.9%
Unemployment Insurance		3501-3502	1,148.00	1,050.00	-8.5%
Workers' Compensation		3601-3602	39,165.00	32,417.00	-17.2%
OPEB, Allocated		3701-3702	24,199.00	21,227.00	-12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,764.00	1,760.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			642,651.00	643,060.00	0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	97,987.00	97,908.00	-0.1%
Noncapitalized Equipment		4400	21,762.00	21,762.00	0.0%
Food		4700	63,238.00	55,038.00	-13.0%
TOTAL, BOOKS AND SUPPLIES			182,987.00	174,708.00	-4.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,352.00	11,247.00	-31.2%
Dues and Memberships		5300	1,068.00	1,068.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,949.00	36,414.00	-11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,666.00	15,305.00	-8.2%
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	241,558.00	302,875.00	25.4%
Communications		5900	16,714.00	16,714.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,307.00	383,623.00	15.1%
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					
Debt Service - Interest		7438	509.00	509.00	0.0%
Other Debt Service - Principal		7439	2,166.00	2,166.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,675.00	2,675.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	151,744.00	174,026.00	14.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,744.00	174,026.00	14.7%
TOTAL, EXPENDITURES			3,618,667.00	3,643,906.00	0.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,633.00	327,606.00	-5.5%
3) Other State Revenue		8300-8599	2,657,241.00	2,691,929.00	1.3%
4) Other Local Revenue		8600-8799	631,296.50	624,371.00	-1.1%
5) TOTAL, REVENUES			3,635,170.50	3,643,906.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		87,151.00	57,233.00	-34.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,319,619.00	3,358,029.00	1.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		151,744.00	174,026.00	14.7%
8) Plant Services	8000-8999		57,478.00	51,943.00	-9.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,675.00	2,675.00	0.0%
10) TOTAL, EXPENDITURES			3,618,667.00	3,643,906.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,503.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,503.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,953.49	138,456.99	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,953.49	138,456.99	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,953.49	138,456.99	13.5%
2) Ending Balance, June 30 (E + F1e)			138,456.99	138,456.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	132,284.46	132,284.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,172.53	6,172.53	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6052	Child Development: Prekindergarten and Family Literacy, Proq	1.52	1.52
9010	Other Restricted Local	132,282.94	132,282.94
Total, Restricted Balance		132,284.46	132,284.46

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,240,540.00	6,280,000.00	0.6%
3) Other State Revenue		8300-8599	466,000.00	454,000.00	-2.6%
4) Other Local Revenue		8600-8799	1,771,050.00	1,748,500.00	-1.3%
5) TOTAL, REVENUES			8,477,590.00	8,482,500.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	29,100.00	21,229.00	-27.0%
2) Classified Salaries		2000-2999	3,969,518.61	4,045,823.00	1.9%
3) Employee Benefits		3000-3999	1,183,743.00	1,268,750.00	7.2%
4) Books and Supplies		4000-4999	2,592,917.95	2,378,500.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	366,922.05	330,075.00	-10.0%
6) Capital Outlay		6000-6999	10,000.00	9,995.00	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,200.00	2,200.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	355,300.00	450,571.00	26.8%
9) TOTAL, EXPENDITURES			8,509,701.61	8,507,143.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,111.61)	(24,643.00)	-23.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,316.00	253,000.00	22.6%
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			206,316.00	253,000.00	22.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,204.39	228,357.00	31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,133.08	942,337.47	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,133.08	942,337.47	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,133.08	942,337.47	22.7%
2) Ending Balance, June 30 (E + F1e)			942,337.47	1,170,694.47	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	801,355.00	976,080.00	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	140,982.47	194,614.47	38.0%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,240,540.00	6,280,000.00	0.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,240,540.00	6,280,000.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	466,000.00	454,000.00	-2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			466,000.00	454,000.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,734,550.00	1,712,000.00	-1.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,000.00	35,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,771,050.00	1,748,500.00	-1.3%
TOTAL, REVENUES			8,477,590.00	8,482,500.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	29,100.00	21,229.00	-27.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,100.00	21,229.00	-27.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,626,878.61	3,709,407.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	141,898.00	135,964.00	-4.2%
Clerical, Technical and Office Salaries		2400	200,742.00	200,452.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,969,518.61	4,045,823.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	8.00	0.00	-100.0%
PERS		3201-3202	481,421.00	597,092.00	24.0%
OASDI/Medicare/Alternative		3301-3302	279,871.00	287,361.00	2.7%
Health and Welfare Benefits		3401-3402	315,700.00	283,690.00	-10.1%
Unemployment Insurance		3501-3502	2,055.00	1,946.00	-5.3%
Workers' Compensation		3601-3602	63,958.00	58,707.00	-8.2%
OPEB, Allocated		3701-3702	39,971.00	39,195.00	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	759.00	759.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,183,743.00	1,268,750.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	415,494.76	394,600.00	-5.0%
Noncapitalized Equipment		4400	30,423.19	30,400.00	-0.1%
Food		4700	2,147,000.00	1,953,500.00	-9.0%
TOTAL, BOOKS AND SUPPLIES			2,592,917.95	2,378,500.00	-8.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,740.00	4,855.00	2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,557.50	23,300.00	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,600.00	241,500.00	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,624.55	51,800.00	-8.5%
Communications		5900	11,400.00	8,620.00	-24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			366,922.05	330,075.00	-10.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	9,995.00	-0.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	9,995.00	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	200.00	200.00	0.0%
Other Debt Service - Principal		7439	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,200.00	2,200.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	355,300.00	450,571.00	26.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			355,300.00	450,571.00	26.8%
TOTAL, EXPENDITURES			8,509,701.61	8,507,143.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	206,316.00	253,000.00	22.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206,316.00	253,000.00	22.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,316.00	253,000.00	22.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,240,540.00	6,280,000.00	0.6%
3) Other State Revenue		8300-8599	466,000.00	454,000.00	-2.6%
4) Other Local Revenue		8600-8799	1,771,050.00	1,748,500.00	-1.3%
5) TOTAL, REVENUES			8,477,590.00	8,482,500.00	0.1%
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		8,003,744.11	7,910,072.00	-1.2%
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		355,300.00	450,571.00	26.8%
8) Plant Services	8000-8999		148,457.50	144,300.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,200.00	2,200.00	0.0%
10) TOTAL, EXPENDITURES			8,509,701.61	8,507,143.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,111.61)	(24,643.00)	-23.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,316.00	253,000.00	22.6%
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			206,316.00	253,000.00	22.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,204.39	228,357.00	31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,133.08	942,337.47	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,133.08	942,337.47	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,133.08	942,337.47	22.7%
2) Ending Balance, June 30 (E + F1e)			942,337.47	1,170,694.47	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	801,355.00	976,080.00	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	140,982.47	194,614.47	38.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	573,146.00	584,610.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	228,209.00	391,470.00
Total, Restricted Balance		801,355.00	976,080.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	30,764.00	40,000.00	30.0%
5) TOTAL, REVENUES			30,764.00	40,000.00	30.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,764.00	40,000.00	30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,130,764.00	1,140,000.00	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,897,041.07	6,027,805.07	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,897,041.07	6,027,805.07	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,897,041.07	6,027,805.07	23.1%
2) Ending Balance, June 30 (E + F1e)			6,027,805.07	7,167,805.07	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	6,027,805.07	7,167,805.07	18.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,764.00	40,000.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,764.00	40,000.00	30.0%
TOTAL, REVENUES			30,764.00	40,000.00	30.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,100,000.00	1,100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,100,000.00	1,100,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	30,764.00	40,000.00	30.0%
5) TOTAL, REVENUES			30,764.00	40,000.00	30.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,764.00	40,000.00	30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,130,764.00	1,140,000.00	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,897,041.07	6,027,805.07	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,897,041.07	6,027,805.07	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,897,041.07	6,027,805.07	23.1%
2) Ending Balance, June 30 (E + F1e)			6,027,805.07	7,167,805.07	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		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	6,027,805.07	7,167,805.07	18.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	476,295.00	60,000.00	-87.4%
5) TOTAL, REVENUES			476,295.00	60,000.00	-87.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,506.00	377,805.00	168.9%
3) Employee Benefits		3000-3999	52,512.00	103,002.00	96.1%
4) Books and Supplies		4000-4999	12,000.00	3,000.00	-75.0%
5) Services and Other Operating Expenditures		5000-5999	840,096.00	0.00	-100.0%
6) Capital Outlay		6000-6999	20,462,938.37	40,221,031.00	96.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,834.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,512,886.37	40,704,838.00	89.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,036,591.37)	(40,644,838.00)	93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	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			70,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,963,408.63	(40,644,838.00)	-183.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,711,763.94	68,675,172.57	248.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,711,763.94	68,675,172.57	248.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,711,763.94	68,675,172.57	248.4%
2) Ending Balance, June 30 (E + F1e)			68,675,172.57	28,030,334.57	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,675,169.47	28,030,331.47	-59.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3.10	3.10	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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	416,295.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,295.00	60,000.00	-87.4%
TOTAL, REVENUES			476,295.00	60,000.00	-87.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	68,184.00	184,607.00	170.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	67,388.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	72,322.00	125,810.00	74.0%
TOTAL, CLASSIFIED SALARIES			140,506.00	377,805.00	168.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,502.00	40,014.00	105.2%
OASDI/Medicare/Alternative		3301-3302	10,317.00	27,520.00	166.7%
Health and Welfare Benefits		3401-3402	18,830.00	25,645.00	36.2%
Unemployment Insurance		3501-3502	69.00	184.00	166.7%
Workers' Compensation		3601-3602	2,353.00	5,856.00	148.9%
OPEB, Allocated		3701-3702	1,441.00	3,783.00	162.5%
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			52,512.00	103,002.00	96.1%
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	12,000.00	3,000.00	-75.0%
TOTAL, BOOKS AND SUPPLIES			12,000.00	3,000.00	-75.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	840,096.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			840,096.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,456,033.37	40,221,031.00	96.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,905.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,462,938.37	40,221,031.00	96.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	604.00	0.00	-100.0%
Other Debt Service - Principal		7439	4,230.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,834.00	0.00	-100.0%
TOTAL, EXPENDITURES			21,512,886.37	40,704,838.00	89.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	70,000,000.00	0.00	-100.0%
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			70,000,000.00	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					
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)			70,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	476,295.00	60,000.00	-87.4%
5) TOTAL, REVENUES			476,295.00	60,000.00	-87.4%
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		20,998,052.37	40,704,838.00	93.9%
9) Other Outgo	9000-9999	Except 7600-7699	514,834.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			21,512,886.37	40,704,838.00	89.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,036,591.37)	(40,644,838.00)	93.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	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			70,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,963,408.63	(40,644,838.00)	-183.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,711,763.94	68,675,172.57	248.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,711,763.94	68,675,172.57	248.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,711,763.94	68,675,172.57	248.4%
2) Ending Balance, June 30 (E + F1e)			68,675,172.57	28,030,334.57	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,675,169.47	28,030,331.47	-59.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3.10	3.10	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	68,675,169.47	28,030,331.47
Total, Restricted Balance		68,675,169.47	28,030,331.47

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	1,035,000.00	1,072,000.00	3.6%
5) TOTAL, REVENUES			1,035,000.00	1,072,000.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,911.00	31,448.00	57.9%
3) Employee Benefits		3000-3999	4,566.00	8,146.00	78.4%
4) Books and Supplies		4000-4999	89,400.00	89,400.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,850.00	80,650.00	1.0%
6) Capital Outlay		6000-6999	1,085,588.15	1,062,781.15	-2.1%
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			1,279,315.15	1,272,425.15	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(244,315.15)	(200,425.15)	-18.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,315.15)	(200,425.15)	-18.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,865,957.12	2,621,641.97	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,865,957.12	2,621,641.97	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,865,957.12	2,621,641.97	-8.5%
2) Ending Balance, June 30 (E + F1e)			2,621,641.97	2,421,216.82	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,621,641.97	2,421,216.82	-7.6%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	12,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,025,000.00	1,060,000.00	3.4%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,035,000.00	1,072,000.00	3.6%
TOTAL, REVENUES			1,035,000.00	1,072,000.00	3.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	11,232.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	19,911.00	20,216.00	1.5%
TOTAL, CLASSIFIED SALARIES			19,911.00	31,448.00	57.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,888.00	3,195.00	69.2%
OASDI/Medicare/Alternative		3301-3302	1,040.00	2,350.00	126.0%
Health and Welfare Benefits		3401-3402	1,273.00	1,780.00	39.8%
Unemployment Insurance		3501-3502	7.00	16.00	128.6%
Workers' Compensation		3601-3602	222.00	488.00	119.8%
OPEB, Allocated		3701-3702	136.00	317.00	133.1%
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			4,566.00	8,146.00	78.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,400.00	89,400.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,400.00	89,400.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,600.00	48,400.00	1.7%
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	31,750.00	31,750.00	0.0%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,850.00	80,650.00	1.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,085,588.15	1,062,781.15	-2.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,085,588.15	1,062,781.15	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,279,315.15	1,272,425.15	-0.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		108	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	1,035,000.00	1,072,000.00	3.6%
5) TOTAL, REVENUES			1,035,000.00	1,072,000.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,279,315.15	1,272,425.15	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,279,315.15	1,272,425.15	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(244,315.15)	(200,425.15)	-18.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,315.15)	(200,425.15)	-18.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,865,957.12	2,621,641.97	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,865,957.12	2,621,641.97	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,865,957.12	2,621,641.97	-8.5%
2) Ending Balance, June 30 (E + F1e)			2,621,641.97	2,421,216.82	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,621,641.97	2,421,216.82	-7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	2,621,641.97	2,421,216.82
Total, Restricted Balance		2,621,641.97	2,421,216.82

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2,810,791.00	6,300,000.00	124.1%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			2,811,391.00	6,300,600.00	124.1%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,810,791.00	6,300,000.00	124.1%
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			2,810,791.00	6,300,000.00	124.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600.00	600.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600.00	600.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,839.75	3,439.75	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,839.75	3,439.75	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,839.75	3,439.75	21.1%
2) Ending Balance, June 30 (E + F1e)			3,439.75	4,039.75	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,439.75	4,039.75	17.4%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2,810,791.00	6,300,000.00	124.1%
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			2,810,791.00	6,300,000.00	124.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	0.0%
TOTAL, REVENUES			2,811,391.00	6,300,600.00	124.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,810,791.00	6,300,000.00	124.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,810,791.00	6,300,000.00	124.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,810,791.00	6,300,000.00	124.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	2,810,791.00	6,300,000.00	124.1%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			2,811,391.00	6,300,600.00	124.1%
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		2,810,791.00	6,300,000.00	124.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,810,791.00	6,300,000.00	124.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			600.00	600.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600.00	600.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,839.75	3,439.75	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,839.75	3,439.75	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,839.75	3,439.75	21.1%
2) Ending Balance, June 30 (E + F1e)			3,439.75	4,039.75	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,439.75	4,039.75	17.4%
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
7710	State School Facilities Projects	3,439.75	4,039.75
Total, Restricted Balance		3,439.75	4,039.75

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	824,225.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	501,005.00	3,500.00	-99.3%
5) TOTAL, REVENUES			1,325,230.00	3,500.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	164,000.00	1540.0%
5) Services and Other Operating Expenditures		5000-5999	17,137.00	500.00	-97.1%
6) Capital Outlay		6000-6999	713,942.14	109,984.00	-84.6%
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			741,079.14	274,484.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			584,150.86	(270,984.00)	-146.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			584,150.86	(270,984.00)	-146.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	993,948.21	1,578,099.07	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			993,948.21	1,578,099.07	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			993,948.21	1,578,099.07	58.8%
2) Ending Balance, June 30 (E + F1e)			1,578,099.07	1,307,115.07	-17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,578,099.07	1,307,115.07	-17.2%
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			2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	824,225.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			824,225.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,300.00	3,500.00	52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	498,705.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			501,005.00	3,500.00	-99.3%
TOTAL, REVENUES			1,325,230.00	3,500.00	-99.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	164,000.00	1540.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	164,000.00	1540.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	500.00	-97.1%
Communications		5900	137.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,137.00	500.00	-97.1%
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	713,942.14	109,984.00	-84.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			713,942.14	109,984.00	-84.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			741,079.14	274,484.00	-63.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	824,225.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	501,005.00	3,500.00	-99.3%
5) TOTAL, REVENUES			1,325,230.00	3,500.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		741,079.14	274,484.00	-63.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			741,079.14	274,484.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			584,150.86	(270,984.00)	-146.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			584,150.86	(270,984.00)	-146.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	993,948.21	1,578,099.07	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			993,948.21	1,578,099.07	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			993,948.21	1,578,099.07	58.8%
2) Ending Balance, June 30 (E + F1e)			1,578,099.07	1,307,115.07	-17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,578,099.07	1,307,115.07	-17.2%
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	1,010,379.28	899,895.28
9010	Other Restricted Local	567,719.79	407,219.79
Total, Restricted Balance		1,578,099.07	1,307,115.07

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	36,456.00	36,456.00	0.0%
4) Other Local Revenue		8600-8799	10,499,213.00	10,499,213.00	0.0%
5) TOTAL, REVENUES			10,535,669.00	10,535,669.00	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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,134,087.00	10,134,087.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,134,087.00	10,134,087.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			401,582.00	401,582.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,582.00	401,582.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,534,492.72	12,936,074.72	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,534,492.72	12,936,074.72	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,534,492.72	12,936,074.72	3.2%
2) Ending Balance, June 30 (E + F1e)			12,936,074.72	13,337,656.72	3.1%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,936,074.72	13,337,656.72	3.1%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	36,456.00	36,456.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,456.00	36,456.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,800,209.00	9,800,209.00	0.0%
Unsecured Roll		8612	354,433.00	354,433.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	308,000.00	308,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	36,571.00	36,571.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,499,213.00	10,499,213.00	0.0%
TOTAL, REVENUES			10,535,669.00	10,535,669.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,309,658.00	4,309,658.00	0.0%
Bond Interest and Other Service Charges		7434	5,824,429.00	5,824,429.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,134,087.00	10,134,087.00	0.0%
TOTAL, EXPENDITURES			10,134,087.00	10,134,087.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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: 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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	36,456.00	36,456.00	0.0%
4) Other Local Revenue		8600-8799	10,499,213.00	10,499,213.00	0.0%
5) TOTAL, REVENUES			10,535,669.00	10,535,669.00	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	10,134,087.00	10,134,087.00	0.0%
10) TOTAL, EXPENDITURES			10,134,087.00	10,134,087.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			401,582.00	401,582.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,582.00	401,582.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,534,492.72	12,936,074.72	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,534,492.72	12,936,074.72	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,534,492.72	12,936,074.72	3.2%
2) Ending Balance, June 30 (E + F1e)			12,936,074.72	13,337,656.72	3.1%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,936,074.72	13,337,656.72	3.1%
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	12,936,074.72	13,337,656.72
Total, Restricted Balance		12,936,074.72	13,337,656.72

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	1,137.00	1,137.00	0.0%
4) Other Local Revenue		8600-8799	356,852.00	356,852.00	0.0%
5) TOTAL, REVENUES			357,989.00	357,989.00	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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	352,931.00	352,931.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,931.00	352,931.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,058.00	5,058.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,058.00	5,058.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,384.23	425,442.23	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,384.23	425,442.23	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,384.23	425,442.23	1.2%
2) Ending Balance, June 30 (E + F1e)			425,442.23	430,500.23	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	425,442.23	430,500.23	1.2%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,137.00	1,137.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,137.00	1,137.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	336,347.00	336,347.00	0.0%
Unsecured Roll		8612	10,505.00	10,505.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	9,000.00	9,000.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			356,852.00	356,852.00	0.0%
TOTAL, REVENUES			357,989.00	357,989.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	235,000.00	235,000.00	0.0%
Bond Interest and Other Service Charges		7434	117,931.00	117,931.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			352,931.00	352,931.00	0.0%
TOTAL, EXPENDITURES			352,931.00	352,931.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	1,137.00	1,137.00	0.0%
4) Other Local Revenue		8600-8799	356,852.00	356,852.00	0.0%
5) TOTAL, REVENUES			357,989.00	357,989.00	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	352,931.00	352,931.00	0.0%
10) TOTAL, EXPENDITURES			352,931.00	352,931.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,058.00	5,058.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,058.00	5,058.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,384.23	425,442.23	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,384.23	425,442.23	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,384.23	425,442.23	1.2%
2) Ending Balance, June 30 (E + F1e)			425,442.23	430,500.23	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	425,442.23	430,500.23	1.2%
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	425,442.23	430,500.23
Total, Restricted Balance		425,442.23	430,500.23

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	254,375.08	254,375.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			254,375.08	254,375.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			254,375.08	254,375.08	0.0%
2) Ending Net Position, June 30 (E + F1e)			254,375.08	254,375.08	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	254,375.08	254,375.08	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	254,375.08	254,375.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			254,375.08	254,375.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			254,375.08	254,375.08	0.0%
2) Ending Net Position, June 30 (E + F1e)			254,375.08	254,375.08	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	254,375.08	254,375.08	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,094.70	13,074.70	13,315.32	12,876.19	12,856.19	13,094.70
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)	13,094.70	13,074.70	13,315.32	12,876.19	12,856.19	13,094.70
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	3.11	3.11	2.29	3.11	3.11	3.11
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	9.52	9.52	12.63	12.63	12.63	9.52
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.63	12.63	14.92	15.74	15.74	12.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,107.33	13,087.33	13,330.24	12,891.93	12,871.93	13,107.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. 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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01						
1. Total Charter School Regular ADA	297.06	290.23	297.06	287.20	280.20	287.20
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	297.06	290.23	297.06	287.20	280.20	287.20
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	297.06	290.23	297.06	287.20	280.20	287.20

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,537,176.00		1,537,176.00			1,537,176.00
Work in Progress	6,911,997.97	43,112.03	6,955,110.00	5,577,596.21	1,002,096.20	11,530,610.01
Total capital assets not being depreciated	8,449,173.97	43,112.03	8,492,286.00	5,577,596.21	1,002,096.20	13,067,786.01
Capital assets being depreciated:						
Land Improvements	19,099,548.02	(0.02)	19,099,548.00	121,961.00		19,221,509.00
Buildings	289,489,625.69	0.31	289,489,626.00	552,387.31		290,042,013.31
Equipment	14,698,899.97	0.03	14,698,900.00	327,747.89		15,026,647.89
Total capital assets being depreciated	323,288,073.68	0.32	323,288,074.00	1,002,096.20	0.00	324,290,170.20
Accumulated Depreciation for:						
Land Improvements	(4,023,664.09)	0.09	(4,023,664.00)	(927,008.00)		(4,950,672.00)
Buildings	(87,665,059.69)	(0.31)	(87,665,060.00)	(9,208,786.00)		(96,873,846.00)
Equipment	(8,435,894.01)	0.01	(8,435,894.00)	(1,411,218.00)		(9,847,112.00)
Total accumulated depreciation	(100,124,617.79)	(0.21)	(100,124,618.00)	(11,547,012.00)	0.00	(111,671,630.00)
Total capital assets being depreciated, net	223,163,455.89	0.11	223,163,456.00	(10,544,915.80)	0.00	212,618,540.20
Governmental activity capital assets, net	231,612,629.86	43,112.14	231,655,742.00	(4,967,319.59)	1,002,096.20	225,686,326.21
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			23,351,981.39	27,477,022.82	21,770,412.76	11,414,220.95	2,674,226.95	8,206,597.42	35,113,717.74	27,899,196.54
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		572,154.90	572,154.90	1,350,667.57	1,029,878.82	1,029,878.82	1,350,667.57	1,029,878.82	1,029,878.82
Property Taxes	8020-8079		0.00	0.00	0.00	3,147,033.06	16,335,737.97	37,068,112.02	3,978,453.11	0.00
Miscellaneous Funds	8080-8099		(1,810,524.55)	(767,559.53)	(767,559.53)	774,479.58	(348,229.83)	(716,871.00)	834,320.00	(716,871.00)
Federal Revenue	8100-8299		0.00	4,080.43	1,178,826.34	0.00	96,931.80	765,342.05	208,046.16	220,513.59
Other State Revenue	8300-8599		193,277.46	202,941.34	966,387.32	2,210.30	1,800,365.03	1,461,424.88	1,455,621.63	165,042.70
Other Local Revenue	8600-8799		577,413.27	221,813.95	574,825.14	206,293.62	516,464.69	436,530.80	459,710.80	332,113.47
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	52,000.00	0.00		0.00	0.00
TOTAL RECEIPTS			(467,678.92)	233,431.09	3,303,146.84	5,211,895.38	19,431,148.48	40,365,206.32	7,966,030.52	1,030,677.58
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,034,848.25	1,222,193.01	6,546,648.25	6,731,236.49	6,895,653.00	6,841,023.23	6,982,906.46	6,902,437.14
Classified Salaries	2000-2999		1,248,071.15	1,337,329.02	2,249,984.45	2,320,084.07	2,432,535.55	2,329,341.45	2,281,340.87	2,405,036.77
Employee Benefits	3000-3999		942,725.91	969,660.94	2,424,152.34	2,424,152.34	2,424,152.34	2,424,152.34	2,424,152.34	2,424,152.34
Books and Supplies	4000-4999		70,199.77	342,690.16	1,023,446.06	846,714.45	615,896.76	440,519.87	526,849.43	538,015.69
Services	5000-5999		1,966,196.76	1,961,129.24	1,348,054.50	1,428,313.05	1,453,800.45	1,342,430.40	1,872,132.58	1,613,091.69
Capital Outlay	6000-6599		4,286.97	60,055.16	24,288.24	53,124.40	1,079.65	95,152.86	22,227.05	1,342.77
Other Outgo	7000-7499		0.00	0.00	11,436.66	113,045.17	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	1,019,820.90	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	82,472.56	0.00
TOTAL DISBURSEMENTS			5,266,328.81	5,893,057.53	13,628,010.50	13,916,669.97	13,823,117.75	13,472,620.15	15,211,902.19	13,884,076.40
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,746,526.01	1,248,842.00	(16,271.69)	(20,205.16)	(74,048.35)	13,427.08	29,991.59	121,776.74
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	3,746,526.01	1,248,842.00	(16,271.69)	(74,048.35)	13,427.08	29,991.59	121,776.74
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,887,476.85	1,295,825.62	15,056.46	15,014.25	1,611.91	(1,107.07)	(1,358.88)	1,146.49
Due To Other Funds	9610									
Current Loans	9640		(10,000,000.00)							
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	(6,112,523.15)	1,295,825.62	15,056.46	15,014.25	(1,107.07)	(1,358.88)	1,146.49
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			0.00	9,859,049.16	(46,983.62)	(31,328.15)	(35,219.41)	(75,660.26)	14,534.15	31,350.47
E. NET INCREASE/DECREASE (B - C + D)			4,125,041.43	(5,706,610.06)	(10,356,191.81)	(8,739,994.00)	5,532,370.47	26,907,120.32	(7,214,521.20)	(12,732,768.57)
F. ENDING CASH (A + E)			27,477,022.82	21,770,412.76	11,414,220.95	2,674,226.95	8,206,597.42	35,113,717.74	27,899,196.54	15,166,427.97
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		15,166,427.97	2,778,757.01	36,449,835.67	30,126,021.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,350,667.57	1,029,878.82	1,029,878.82	1,350,667.57			12,726,253.00	12,726,253.00
Property Taxes	8020-8079	254,913.63	45,031,900.15	93,327.25	9,504,597.81			115,414,075.00	115,414,075.00
Miscellaneous Funds	8080-8099	(1,372,826.00)	(686,413.00)	(686,413.00)	(429,348.14)			(6,693,816.00)	(6,693,816.00)
Federal Revenue	8100-8299	568,247.28	891,106.01	1,252,599.64	1,308,951.70			6,494,645.00	6,494,645.00
Other State Revenue	8300-8599	52,361.97	543,016.00	5,670,381.15	3,688,059.22			16,201,089.00	16,201,089.00
Other Local Revenue	8600-8799	532,830.90	402,398.10	568,382.46	536,530.80			5,365,308.00	5,365,308.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			52,000.00	52,000.00
TOTAL RECEIPTS		1,386,195.35	47,211,886.08	7,928,156.32	15,959,458.96	0.00	0.00	149,559,554.00	149,559,554.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,880,170.44	7,121,711.34	7,355,892.53	7,786,917.86			72,301,638.00	72,301,638.00
Classified Salaries	2000-2999	2,345,048.66	2,410,673.72	2,502,167.28	2,629,307.01			26,490,920.00	26,490,920.00
Employee Benefits	3000-3999	2,424,152.34	2,693,502.60	2,693,502.60	8,890,840.57			33,159,299.00	33,159,299.00
Books and Supplies	4000-4999	430,210.00	452,710.23	473,791.48	1,295,863.10			7,056,907.00	7,056,907.00
Services	5000-5999	1,521,123.90	1,127,076.41	1,511,920.49	3,692,290.53			20,837,560.00	20,837,560.00
Capital Outlay	6000-6599	6,369.51	138.24	0.00	106,712.15			374,777.00	374,777.00
Other Outgo	7000-7499	0.00	(275,310.00)	(275,310.00)	(280,058.83)			(706,197.00)	(706,197.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	437,066.10			1,456,887.00	1,456,887.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	56,757.44			139,230.00	139,230.00
TOTAL DISBURSEMENTS		13,607,074.85	13,530,502.54	14,261,964.38	24,615,695.93	0.00	0.00	161,111,021.00	161,111,021.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(166,607.23)	(21,308.79)	8,322.31	(4,995,368.01)			(124,923.50)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(166,607.23)	(21,308.79)	8,322.31	(4,995,368.01)	0.00	0.00	(124,923.50)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	184.23	(11,003.91)	(1,671.30)	(5,183,302.47)			17,872.18	
Due To Other Funds	9610							0.00	
Current Loans	9640				10,000,000.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		184.23	(11,003.91)	(1,671.30)	4,816,697.53	0.00	0.00	17,872.18	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(166,791.46)	(10,304.88)	9,993.61	(9,812,065.54)	0.00	0.00	(142,795.68)	
E. NET INCREASE/DECREASE (B - C + D)		(12,387,670.96)	33,671,078.66	(6,323,814.45)	(18,468,302.51)	0.00	0.00	(11,694,262.68)	(11,551,467.00)
F. ENDING CASH (A + E)		2,778,757.01	36,449,835.67	30,126,021.22	11,657,718.71				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,657,718.71	

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	68,813,757.07	301	88,057.00	303	68,725,700.07	305	222,871.56		307	68,502,828.51	309
2000 - Classified Salaries	25,765,205.87	311	891,372.00	313	24,873,833.87	315	594,366.91		317	24,279,466.96	319
3000 - Employee Benefits	30,108,957.85	321	1,142,917.49	323	28,966,040.36	325	122,731.99		327	28,843,308.37	329
4000 - Books, Supplies Equip Replace. (6500)	8,719,864.66	331	226,519.00	333	8,493,345.66	335	1,498,890.33		337	6,994,455.33	339
5000 - Services. . . & 7300 - Indirect Costs	23,451,259.24	341	570,057.00	343	22,881,202.24	345	3,771,497.28		347	19,109,704.96	349
TOTAL					153,940,122.20	365	TOTAL			147,729,764.13	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	52,626,433.07		375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,804,874.49		380
3. STRS.	3101 & 3102	12,375,637.27		382
4. PERS.	3201 & 3202	807,993.04		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,228,521.67		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,284,729.40		385
7. Unemployment Insurance.	3501 & 3502	29,486.89		390
8. Workers' Compensation Insurance.	3601 & 3602	958,399.93		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	6,136.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		78,122,211.76		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		287,955.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		77,834,256.76		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.		52.69%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.31%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	147,729,764.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,412,557.55

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

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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	72,301,638.00	301	55,547.00	303	72,246,091.00	305	97,635.00		307	72,148,456.00	309
2000 - Classified Salaries	26,490,920.00	311	847,285.00	313	25,643,635.00	315	442,176.00		317	25,201,459.00	319
3000 - Employee Benefits	33,159,299.00	321	1,156,060.00	323	32,003,239.00	325	125,040.00		327	31,878,199.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,056,907.00	331	118,731.00	333	6,938,176.00	335	1,760,453.00		337	5,177,723.00	339
5000 - Services. . . & 7300 - Indirect Costs	19,962,363.00	341	394,266.00	343	19,568,097.00	345	3,506,056.00		347	16,062,041.00	349
TOTAL					156,399,238.00	365	TOTAL			150,467,878.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	55,131,704.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,973,835.00		380
3. STRS.	3101 & 3102	14,016,866.00		382
4. PERS.	3201 & 3202	866,467.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,277,228.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,146,203.00		385
7. Unemployment Insurance.	3501 & 3502	30,172.00		390
8. Workers' Compensation Insurance.	3601 & 3602	941,308.00		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	6,050.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		82,389,833.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		82,389,833.00		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.		54.76%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.76%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.24%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	150,467,878.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	361,122.91

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

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July 1 Budget
2016-17 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	184,234,541.00	11,267,935.00	195,502,476.00	75,828,796.00	4,436,922.00	266,894,350.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	192,667.00	172,022.00	364,689.00		153,593.00	211,096.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	908,749.00		908,749.00		142,022.00	766,727.00	
Net Pension Liability	2,113,046.49	0.51	2,113,047.00		1,086,883.00	1,026,164.00	
Net OPEB Obligation	17,159,000.00		17,159,000.00			17,159,000.00	
Compensated Absences Payable	1,211,463.68	341,046.32	1,552,510.00			1,552,510.00	
Governmental activities long-term liabilities	205,819,467.17	11,781,003.83	217,600,471.00	75,828,796.00	5,819,420.00	287,609,847.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,217,161.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 120,908,986.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,531,527.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,490,858.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,650.00
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)	738,421.53
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)	2,295.08
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,834,751.73
9. Carry-Forward Adjustment (Part IV, Line F)	1,332,694.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,167,445.90

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	90,683,536.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,556,800.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,621,883.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,360,436.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,402,117.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	12,500.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,141,538.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	109,762.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,394,328.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	79,554.92
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,464,248.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,142,201.61
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)	161,968,907.57

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 6.07%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 6.89%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,834,751.73</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(209,249.49)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.12%) times Part III, Line B18); zero if negative	<u>1,332,694.17</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.12%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.61%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,332,694.17</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,332,694.17</u>

Approved indirect cost rate: 5.12%
Highest rate used in any program: 5.61%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,029,038.00	155,087.00	5.12%
01	3410	323,440.00	16,560.00	5.12%
01	3550	125,351.00	6,714.00	5.36%
01	4035	672,104.00	36,269.00	5.40%
01	4203	899,612.00	17,992.00	2.00%
01	6010	865,637.00	41,311.00	4.77%
01	6264	791,915.00	38,571.00	4.87%
01	6387	1,322,971.40	74,176.00	5.61%
01	6512	870,268.00	31,104.00	3.57%
01	7220	163,760.00	8,384.00	5.12%
01	7338	45,200.00	2,309.00	5.11%
01	7370	79,788.00	4,085.00	5.12%
01	9010	3,655,741.46	18,386.00	0.50%
12	5025	356,036.00	9,763.00	2.74%
12	6105	2,742,574.00	141,981.00	5.18%
13	5310	7,655,532.61	331,500.00	4.33%
13	5320	432,331.00	21,000.00	4.86%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	123,859.19		674,638.00	798,497.19
2. State Lottery Revenue	8560	2,057,791.00		643,060.00	2,700,851.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,181,650.19	0.00	1,317,698.00	3,499,348.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	67,436.56			67,436.56
2. Classified Salaries:	2000-2999	104,317.91			104,317.91
3. Employee Benefits:	3000-3999	34,178.92			34,178.92
4. Books and Supplies	4000-4999	988,729.33		551,352.00	1,540,081.33
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	363,295.28			363,295.28
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				
6. Capital Outlay	6000-6999	10,070.00			10,070.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,568,028.00	0.00	551,352.00	2,119,380.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	613,622.19	0.00	766,346.00	1,379,968.19
D. COMMENTS:					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	118,495,923.00	1.86%	120,694,815.00	2.16%	123,306,957.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,437,037.00	-44.23%	2,474,317.00	0.00%	2,474,317.00
4. Other Local Revenues	8600-8799	3,227,956.00	0.00%	3,227,956.00	0.00%	3,227,956.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	52,000.00	0.00%	52,000.00	0.00%	52,000.00
c. Contributions	8980-8999	(18,084,399.00)	-5.43%	(17,102,635.44)	5.77%	(18,089,185.21)
6. Total (Sum lines A1 thru A5c)		108,128,517.00	1.13%	109,346,452.56	1.49%	110,972,044.79
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,170,234.00		54,965,801.80
b. Step & Column Adjustment				669,787.80		648,668.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,874,220.00)		(910,086.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,170,234.00	-3.86%	54,965,801.80	-0.48%	54,704,384.39
2. Classified Salaries						
a. Base Salaries				18,423,892.00		18,644,978.70
b. Step & Column Adjustment				221,086.70		223,739.74
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,423,892.00	1.20%	18,644,978.70	1.20%	18,868,718.44
3. Employee Benefits	3000-3999	20,730,509.00	-2.00%	20,315,898.82	5.25%	21,383,079.82
4. Books and Supplies	4000-4999	5,300,880.00	-28.74%	3,777,154.00	-14.29%	3,237,336.00
5. Services and Other Operating Expenditures	5000-5999	16,563,721.00	-4.83%	15,763,721.00	0.00%	15,763,721.00
6. Capital Outlay	6000-6999	282,070.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	169,000.00	0.00%	169,000.00	0.00%	169,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,249,241.00)	0.00%	(1,249,241.00)	0.00%	(1,249,241.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,456,887.00	-68.64%	456,887.00	0.00%	456,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		118,987,182.00	-5.05%	112,983,430.32	0.43%	113,473,115.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,858,665.00)		(3,636,977.76)		(2,501,070.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,421,945.22		6,563,280.22		2,926,302.46
2. Ending Fund Balance (Sum lines C and D1)		6,563,280.22		2,926,302.46		425,231.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,237,431.45		1,425,358.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,325,848.77				
2. Unassigned/Unappropriated	9790	0.00		1,500,944.46		425,231.60
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,563,280.22		2,926,302.46		425,231.60

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,325,848.77		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,500,944.46		425,231.60
(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	7,167,805.07		7,307,041.00		7,447,041.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,493,653.84		8,807,985.46		7,872,272.60
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.						
See narrative for explanations						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,950,589.00	0.00%	2,950,589.00	0.00%	2,950,589.00
2. Federal Revenues	8100-8299	6,494,645.00	-2.50%	6,332,278.88	-2.50%	6,173,971.91
3. Other State Revenues	8300-8599	11,764,052.00	-1.50%	11,587,591.22	-10.12%	10,415,362.64
4. Other Local Revenues	8600-8799	2,137,352.00	0.00%	2,137,352.00	0.00%	2,137,352.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,084,399.00	-5.43%	17,102,635.44	5.77%	18,089,185.21
6. Total (Sum lines A1 thru A5c)		41,431,037.00	-3.19%	40,110,446.54	-0.86%	39,766,460.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,131,404.00		14,983,478.00
b. Step & Column Adjustment				98.00		178,895.83
c. Cost-of-Living Adjustment						
d. Other Adjustments				(148,024.00)		(75,492.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,131,404.00	-0.98%	14,983,478.00	0.69%	15,086,881.83
2. Classified Salaries						
a. Base Salaries				8,067,028.00		8,163,832.34
b. Step & Column Adjustment				96,804.34		97,965.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,067,028.00	1.20%	8,163,832.34	1.20%	8,261,798.33
3. Employee Benefits	3000-3999	12,428,790.00	-2.00%	12,180,214.20	2.46%	12,480,214.20
4. Books and Supplies	4000-4999	1,756,027.00	-2.00%	1,720,906.46	-2.00%	1,686,488.33
5. Services and Other Operating Expenditures	5000-5999	4,273,839.00	-9.36%	3,873,839.00	-51.55%	1,877,034.07
6. Capital Outlay	6000-6999	92,707.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	374,044.00	0.00%	374,044.00	0.00%	374,044.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,123,839.00	-1.96%	41,296,314.00	-3.70%	39,766,460.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(692,802.00)		(1,185,867.46)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,878,669.46		1,185,867.46		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,185,867.46		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,185,867.46				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,185,867.46		0.00		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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.						
See narrative for explanations.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	121,446,512.00	1.81%	123,645,404.00	2.11%	126,257,546.00
2. Federal Revenues	8100-8299	6,494,645.00	-2.50%	6,332,278.88	-2.50%	6,173,971.91
3. Other State Revenues	8300-8599	16,201,089.00	-13.20%	14,061,908.22	-8.34%	12,889,679.64
4. Other Local Revenues	8600-8799	5,365,308.00	0.00%	5,365,308.00	0.00%	5,365,308.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	52,000.00	0.00%	52,000.00	0.00%	52,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		149,559,554.00	-0.07%	149,456,899.10	0.86%	150,738,505.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				72,301,638.00		69,949,279.80
b. Step & Column Adjustment				669,885.80		827,564.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,022,244.00)		(985,578.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,301,638.00	-3.25%	69,949,279.80	-0.23%	69,791,266.22
2. Classified Salaries						
a. Base Salaries				26,490,920.00		26,808,811.04
b. Step & Column Adjustment				317,891.04		321,705.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,490,920.00	1.20%	26,808,811.04	1.20%	27,130,516.77
3. Employee Benefits	3000-3999	33,159,299.00	-2.00%	32,496,113.02	4.21%	33,863,294.02
4. Books and Supplies	4000-4999	7,056,907.00	-22.09%	5,498,060.46	-10.44%	4,923,824.33
5. Services and Other Operating Expenditures	5000-5999	20,837,560.00	-5.76%	19,637,560.00	-10.17%	17,640,755.07
6. Capital Outlay	6000-6999	374,777.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	169,000.00	0.00%	169,000.00	0.00%	169,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(875,197.00)	0.00%	(875,197.00)	0.00%	(875,197.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,456,887.00	-68.64%	456,887.00	0.00%	456,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		161,111,021.00	-4.24%	154,279,744.32	-0.67%	153,239,576.41
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,551,467.00)		(4,822,845.22)		(2,501,070.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,300,614.68		7,749,147.68		2,926,302.46
2. Ending Fund Balance (Sum lines C and D1)		7,749,147.68		2,926,302.46		425,231.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,185,867.46		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,237,431.45		1,425,358.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,325,848.77		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		1,500,944.46		425,231.60
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,749,147.68		2,926,302.46		425,231.60

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,325,848.77		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,500,944.46		425,231.60
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,167,805.07		7,307,041.00		7,447,041.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,493,653.84		8,807,985.46		7,872,272.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.89%		5.71%		5.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,163.39		12,634.67		12,585.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		161,111,021.00		154,279,744.32		153,239,576.41
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		161,111,021.00		154,279,744.32		153,239,576.41
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,833,330.63		4,628,392.33		4,597,187.29
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,833,330.63		4,628,392.33		4,597,187.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	162,700,059.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,640,046.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,414,823.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	949,849.32
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	136,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,429,008.00
6. All Other Financing Uses	All	9100	7699	304,175.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,233,855.32
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	32,111.61
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				145,858,269.30

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		13,377.56
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,903.20
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.)	130,925,517.33	9,623.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	130,925,517.33	9,623.76
B. Required effort (Line A.2 times 90%)	117,832,965.60	8,661.38
C. Current year expenditures (Line I.E and Line II.B)	145,858,269.30	10,903.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

July 1 Budget
2016-17 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(756,775.00)				
Other Sources/Uses Detail					0.00	1,429,008.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	249,731.00	0.00				
Other Sources/Uses Detail					122,692.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	151,744.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	355,300.00	0.00				
Other Sources/Uses Detail					206,316.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	756,775.00	(756,775.00)	1,429,008.00	1,429,008.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(875,197.00)				
Other Sources/Uses Detail					0.00	1,456,887.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	250,600.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	174,026.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	450,571.00	0.00				
Other Sources/Uses Detail					253,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	875,197.00	(875,197.00)	1,456,887.00	1,456,887.00		

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.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

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 (2014-15)				
District Regular	13,537	13,508		
Charter School	290			
Total ADA	13,827	13,508	2.3%	Not Met
Second Prior Year (2015-16)				
District Regular	13,360	13,508		
Charter School	287			
Total ADA	13,647	13,508	1.0%	Met
First Prior Year (2016-17)				
District Regular	13,337	13,315		
Charter School	283	297		
Total ADA	13,620	13,612	0.1%	Met
Budget Year (2017-18)				
District Regular	13,095			
Charter School	287			
Total ADA	13,382			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

It appears that the charter numbers are not pulling through in year 14-15.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	14,283	15,593		
Charter School	300			
Total Enrollment	14,583	15,593	N/A	Met
Second Prior Year (2015-16)				
District Regular	14,134	15,453		
Charter School	299			
Total Enrollment	14,433	15,453	N/A	Met
First Prior Year (2016-17)				
District Regular	13,776	13,842		
Charter School	299	300		
Total Enrollment	14,075	14,142	N/A	Met
Budget Year (2017-18)				
District Regular	13,626			
Charter School	300			
Total Enrollment	13,926			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	13,508	15,593	
Charter School		0	
Total ADA/Enrollment	13,508	15,593	86.6%
Second Prior Year (2015-16)			
District Regular	13,315	15,453	
Charter School			
Total ADA/Enrollment	13,315	15,453	86.2%
First Prior Year (2016-17)			
District Regular	13,095	13,842	
Charter School	297	300	
Total ADA/Enrollment	13,392	14,142	94.7%
Historical Average Ratio:			89.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	12,876	13,626		
Charter School	287	300		
Total ADA/Enrollment	13,163	13,926	94.5%	Not Met
1st Subsequent Year (2018-19)				
District Regular	12,619	13,353		
Charter School	287	300		
Total ADA/Enrollment	12,906	13,653	94.5%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	12,569	13,263		
Charter School	287	300		
Total ADA/Enrollment	12,856	13,563	94.8%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The percentages above are distorted due to the first two years. The system is comparing the total ADA including charters against just the district and one charter. the 94.7% is the district's three year average.

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)* and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		120,273,318.00	120,020,340.00	121,393,290.00

		Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	13,627.30	13,394.53	13,107.33	12,891.93
b.	Prior Year ADA (Funded)		13,627.30	13,394.53	13,107.33
c.	Difference (Step 1a minus Step 1b)		(232.77)	(287.20)	(215.40)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.71%	-2.14%	-1.64%

		Prior Year LCFF Funding	COLA percentage (if district is at target)	COLA amount (proxy for purposes of this criterion)	Gap Funding (if district is not at target)	Economic Recovery Target Funding (current year increment)	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	Percent Change Due to Funding Level (Step 2e divided by Step 2a)
Step 2 - Change in Funding Level								
a.	Prior Year LCFF Funding	118,521,861.00						
b1.	COLA percentage (if district is at target)		Not Applicable					
b2.	COLA amount (proxy for purposes of this criterion)	0.00		0.00				
c.	Gap Funding (if district is not at target)				2,136,930.00	3,747,170.00	2,956,017.00	
d.	Economic Recovery Target Funding (current year increment)							
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	2,136,930.00		3,747,170.00			2,956,017.00	
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	1.80%		3.10%			2.40%	

		0.09%	0.96%	0.76%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.91% to 1.09%	-0.04% to 1.96%	-0.24% to 1.76%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	109,796,764.00	115,414,075.00	118,876,497.00	122,442,792.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	126,921,634.00	128,140,328.00	131,049,368.00	133,021,725.00
District's Projected Change in LCFF Revenue:		0.96%	2.27%	1.51%
LCFF Revenue Standard:		-.91% to 1.09%	-.04% to 1.96%	-.24% to 1.76%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property taxes are projected to increase by 3 percent each year. The charters are at capacity and therefore are not receiving ILPT increases at the same pace.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	79,816,167.36	96,443,336.59	82.8%
Second Prior Year (2015-16)	89,057,053.02	108,385,160.10	82.2%
First Prior Year (2016-17)	91,344,776.28	113,646,415.55	80.4%
	Historical Average Ratio:		81.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	78.8% to 84.8%	78.8% to 84.8%	78.8% to 84.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	96,324,635.00	117,391,065.00	82.1%	Met
1st Subsequent Year (2018-19)	93,926,679.32	112,387,313.32	83.6%	Met
2nd Subsequent Year (2019-20)	94,956,182.65	112,876,998.65	84.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.09%	0.96%	0.76%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.91% to 10.09%	-9.04% to 10.96%	-9.24% to 10.76%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.91% to 5.09%	-4.04% to 5.96%	-4.24% to 5.76%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	8,320,150.00		
Budget Year (2017-18)	6,494,645.00	-21.94%	Yes
1st Subsequent Year (2018-19)	6,332,278.88	-2.50%	No
2nd Subsequent Year (2019-20)	6,173,971.91	-2.50%	No

Explanation:
(required if Yes)

At each adopted budget the district decreases its Titles allocation by 10 percent due to the allocation is not provided until late July. In 2017-18 and the two subsequent years the prior year carryover is not included until first interim. Also due to the decline in enrollment the revenue has been reduced by 2 percent.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	16,636,092.00		
Budget Year (2017-18)	16,201,089.00	-2.61%	No
1st Subsequent Year (2018-19)	14,061,908.22	-13.20%	Yes
2nd Subsequent Year (2019-20)	12,889,679.64	-8.34%	Yes

Explanation:
(required if Yes)

The reduction is due to one time mandated money. The district recieved 2.85 million in 16-17 and the district has budgeted 1.9 million in 17-18. No mandate money has been budgeted for 18-19 and beyond.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	11,427,038.54		
Budget Year (2017-18)	5,365,308.00	-53.05%	Yes
1st Subsequent Year (2018-19)	5,365,308.00	0.00%	No
2nd Subsequent Year (2019-20)	5,365,308.00	0.00%	No

Explanation:
(required if Yes)

The decrease in local revenue is due mostly to the expiration of 3.2 million of parcel tax. The district also does not post donations to sites until it has a letter of commitment from the sites.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	8,719,864.66		
Budget Year (2017-18)	7,056,907.00	-19.07%	Yes
1st Subsequent Year (2018-19)	5,498,060.46	-22.09%	Yes
2nd Subsequent Year (2019-20)	4,923,824.33	-10.44%	Yes

Explanation:
(required if Yes)

As funding decreases so do related expenditures. The district has comb its budget for places to reduce and has been successful.

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

First Prior Year (2016-17)	24,208,034.24		
Budget Year (2017-18)	20,837,560.00	-13.92%	Yes
1st Subsequent Year (2018-19)	19,637,560.00	-5.76%	Yes
2nd Subsequent Year (2019-20)	17,640,755.07	-10.17%	Yes

Explanation:
(required if Yes)

The district is committed to reducing its services in the next three years. For 2017-18 the district has taken advantage of relief on RRM per SSC.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	36,383,280.54		
Budget Year (2017-18)	28,061,042.00	-22.87%	Not Met
1st Subsequent Year (2018-19)	25,759,495.10	-8.20%	Met
2nd Subsequent Year (2019-20)	24,428,959.55	-5.17%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	32,927,898.90		
Budget Year (2017-18)	27,894,467.00	-15.29%	Not Met
1st Subsequent Year (2018-19)	25,135,620.46	-9.89%	Not Met
2nd Subsequent Year (2019-20)	22,564,579.40	-10.23%	Not Met

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

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

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

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

At each adopted budget the district decreases its Titles allocation by 10 percent due to the allocation is not provided until late July. In 2017-18 and the two subsequent years the prior year carryover is not included until first interim. Also due to the decline in enrollment the revenue has been reduced by 2 percent.

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

The reduction is due to one time mandated money. The district received 2.85 million in 16-17 and the district has budgeted 1.9 million in 17-18. No mandate money has been budgeted for 18-19 and beyond.

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

The decrease in local revenue is due mostly to the expiration of 3.2 million of parcel tax. The district also does not post donations to sites until it has a letter of commitment from the sites.

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

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

As funding decreases so do related expenditures. The district has comb its budget for places to reduce and has been successful.

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

The district is committed to reducing its services in the next three years. For 2017-18 the district has taken advantage of relief on RRM per SSC.

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 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	161,111,021.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	161,111,021.00	4,833,330.63	0.00	0.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
3,222,220.42	3,222,220.42

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

0.00	Not Met
------	---------

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The district is no longer using resource 8150 it now uses 0850 the total contribution is 4.1 million - 1.1 million higher than 2014-15.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,922,857.00	4,272,189.97	10,861,136.07
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,098,107.99	6,220,822.01	5,231,004.77
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.00)	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	11,020,963.99	10,493,011.98	16,092,140.84
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	130,761,883.44	142,406,332.19	159,666,854.01
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	130,761,883.44	142,406,332.19	159,666,854.01
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	8.4%	7.4%	10.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.8%	2.5%	3.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	4,131,625.93	97,314,811.11	N/A	Met
Second Prior Year (2015-16)	6,410,529.04	109,251,442.85	N/A	Met
First Prior Year (2016-17)	(646,894.47)	115,379,598.55	0.6%	Met
Budget Year (2017-18) (Information only)	(10,858,665.00)	118,987,182.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	4,533,049.94	7,526,684.72	N/A	Met
Second Prior Year (2015-16)	12,060,958.72	11,658,310.65	3.3%	Not Met
First Prior Year (2016-17)	10,680,328.49	18,068,839.69	N/A	Met
Budget Year (2017-18) (Information only)	17,421,945.22			

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

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

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

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

Explanation:
(required if NOT met)

The difference between the Adopted Budget ending fund balance and the estimated actuals for 2015-16 is \$402,649 this is due to the sites hiring of certificated staff to enhance programs.

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$66,000 (greater of)	0 to 300
4% or \$66,000 (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 Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	13,163	12,635	12,585
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):

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

No

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	161,111,021.00	154,279,744.32	153,239,576.41
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	161,111,021.00	154,279,744.32	153,239,576.41
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,833,330.63	4,628,392.33	4,597,187.29
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,833,330.63	4,628,392.33	4,597,187.29

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,325,848.77		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	1,500,944.46	425,231.60
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	7,167,805.07	7,307,041.00	7,447,041.00
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)	9,493,653.84	8,807,985.46	7,872,272.60
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.89%	5.71%	5.14%
District's Reserve Standard (Section 10B, Line 7):	4,833,330.63	4,628,392.33	4,597,187.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(16,680,033.00)			
Budget Year (2017-18)	(18,084,399.00)	1,404,366.00	8.4%	Met
1st Subsequent Year (2018-19)	(17,102,635.44)	(981,763.56)	-5.4%	Met
2nd Subsequent Year (2019-20)	(18,089,185.21)	986,549.77	5.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,429,008.00			
Budget Year (2017-18)	1,456,887.00	27,879.00	2.0%	Met
1st Subsequent Year (2018-19)	456,887.00	(1,000,000.00)	-68.6%	Not Met
2nd Subsequent Year (2019-20)	456,887.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district is projecting to contribute to Fund 17 in 2016-17 and 2017-18 in the amount of \$1 million. At this time there is no plan to make this contribution to Fund 17 in the two subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		General Fund	5XXX	330,000
Certificates of Participation				
General Obligation Bonds	30	Property Tax Fund 51/52	7XXX	200,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Multiple Funds	13XX/2XXX	1,700,000

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

Pars#2	2	July 2017 and July 2018		1,026,164
TOTAL:				203,056,164

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	130,998	130,998	130,998	130,998
Certificates of Participation				
General Obligation Bonds	9,792,084	10,200,000	10,200,000	10,200,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	300,000	200,000	200,000	200,000

Other Long-term Commitments (continued):

Pars#2				
Total Annual Payments:	10,223,082	10,530,998	10,530,998	10,530,998
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district sold bonds in the amount of \$70 million in April of 2017.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

17,159,000.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

17,159,000.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2015

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

530,000.00

540,000.00

556,000.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,062,218.00

1,000,000.00

1,075,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,062,218.00

1,000,000.00

1,075,000.00

- d. Number of retirees receiving OPEB benefits

57

57

57

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

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

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

Yes

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

It is run by SISC for workers' compensation.

3. Self-Insurance Liabilities

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

1,845,489.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,845,489.00	1,647,367.00	1,647,367.00
1,845,489.00	1,647,367.00	1,647,367.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	790.0	797.0	781.0	768.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 25, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 18, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 27, 2017

4. Period covered by the agreement:

Begin Date:

Jan 01, 2017

End Date:

Jun 30, 2018

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement

0

0

0

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

0.0%

0.0%

0.0%

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

All funds - the 2 percent was from January to June with no openers for 2017-18 therefore no increases for 2017-18.

Negotiations Not Settled

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

0

7. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,892,072	4,940,993	4,990,403
68.0%	68.0%	68.0%
1.0%	1.0%	1.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
701,000	669,885	827,564
1.2%	1.2%	1.2%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	671.9	651.9	651.9	651.9

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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

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

Negotiations Settled

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

Apr 25, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 18, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 27, 2017

4. Period covered by the agreement:

Begin Date:

January 1, 2017

End Date:

Jun 30, 2018

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

Multiyear Agreement

Total cost of salary settlement

0

0

0

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

0.0%

0.0%

0.0%

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

Multiple funds - the agreement was for January 1, 2017 thur June 30, 2018 with no salary reopeners. There will not be a salary increase for 2017-18.

Negotiations Not Settled

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

0

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,800,554	1,818,560	1,836,746
68.0%	68.0%	68.0%
1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements

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

No		
0	0	0

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
312,000	317,891	321,701

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	77.8	80.0	80.0	80.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

0

4. Amount included for any tentative salary schedule increases

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
101,918	102,937	103,966
68.0%	68.0%	68.0%
1.0%	1.0%	1.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2017 Financial Reporting Software - 2017.1.0
6/22/2017 1:04:36 PM

42-76786-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.