



San Bernardino City Unified School District



2017-18 Final Budget
June 27, 2017

San Bernardino City Unified School District

2017-18 Final Budget

June 27, 2017

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San Bernardino City Unified School District 2017-18 Final Budget Report

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Chief, School Police

Ginger Ontiveros
Executive Director, Community Engagement

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Director, Communications



**San Bernardino City Unified School District
2017-18 Final Budget Report**

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2017-2018 Budget Adoption

Preliminary

June 27, 2017

Making
H O P E
Happen

Discussion For This Evening

- 2017-2018 State Budget Update
- 2017-2018 SBCUSD's Final Budget
 - Budget Assumptions
 - Multi-Year Projections
 - Ending Fund Balance
- Budget Considerations
- Board Approval
- Next Steps

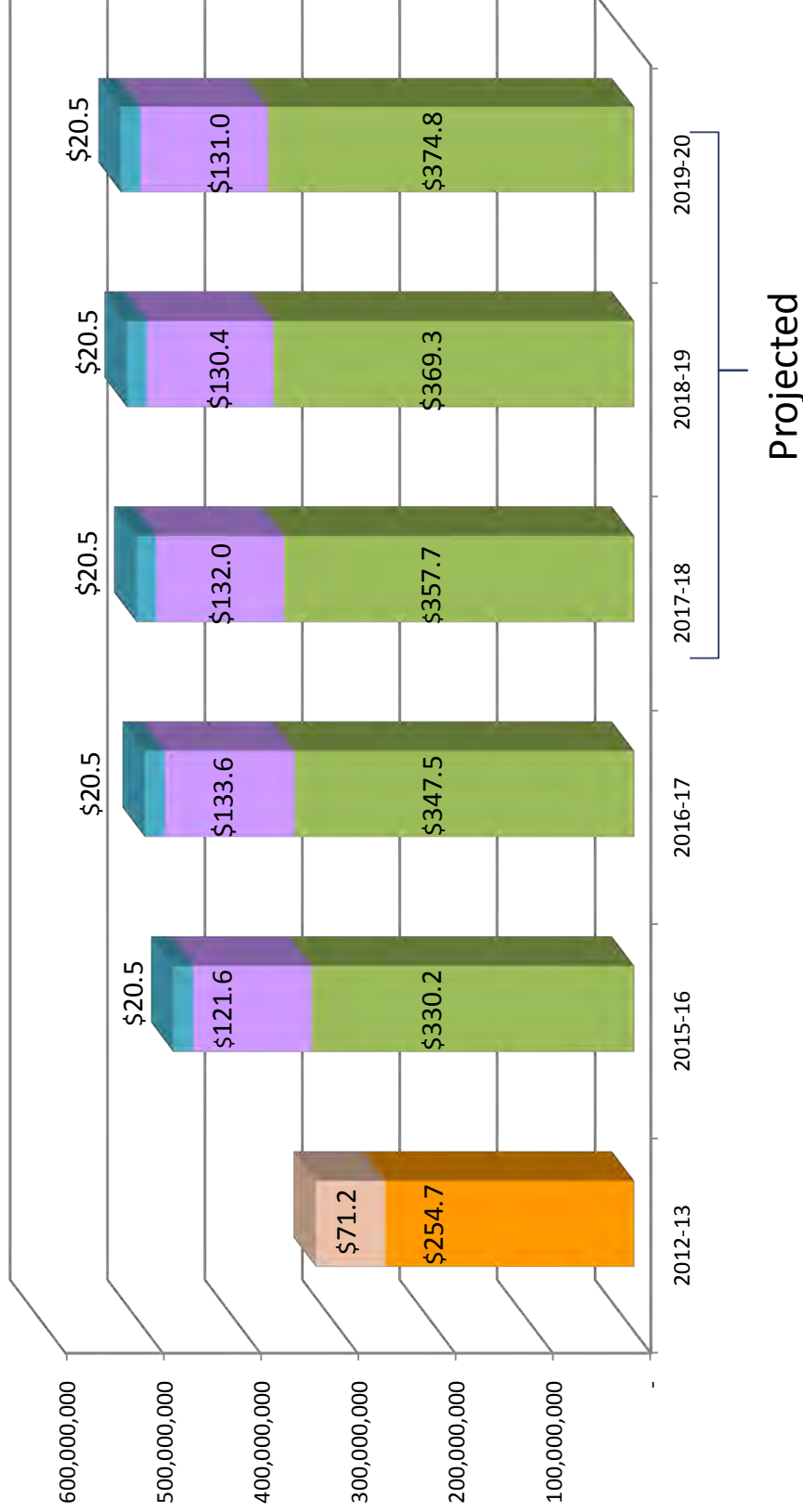
2017-2018 State Budget Update

- The revenue forecast reflects an increase in Prop 98 minimum guarantee. Also, proposes provision to ensure the State is not compelled to fund beyond the minimum guarantee.
- LCFF implementation funding to 97%
 - o COLA increased from 1.48% to 1.56%
- One-time discretionary funding estimated at \$146 per ADA or \$6.8 Million, may be apportioned in 2017-18.
- Eliminates proposed one-time deferral in June

Local Control Funding Formula

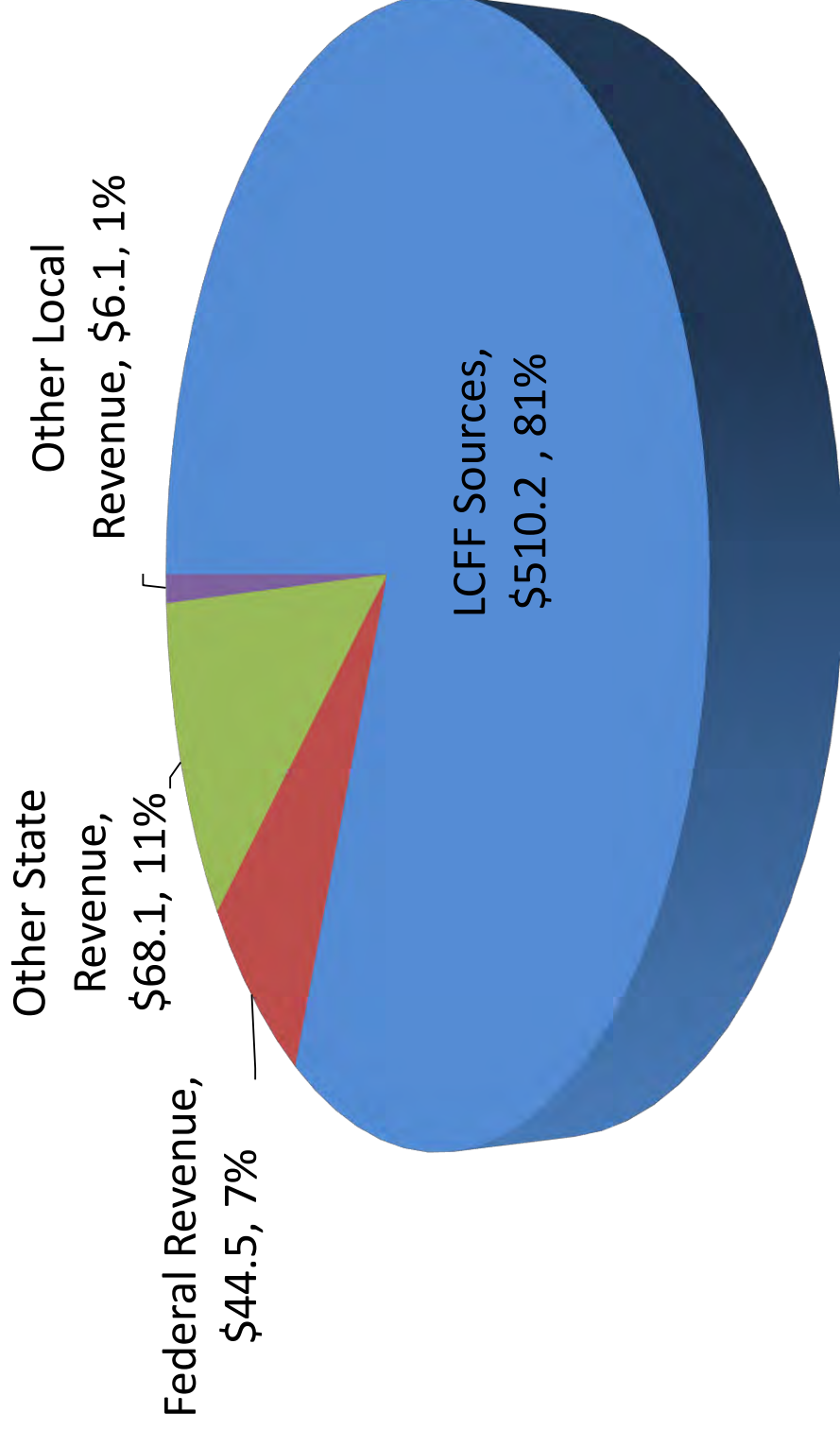
Current increases in apportionment funding through 2016-2017 - \$175.7M

■ Revenue Limit
 ■ Categoricals (folds into LCFF)
 ■ Base
 ■ Supplemental and Concentration
 ■ TIIG and Transportation



Total LCFF Funding	\$	325,928,147	\$	472,318,797	\$	501,598,267	\$	510,210,430	\$	520,151,446	\$	526,304,548
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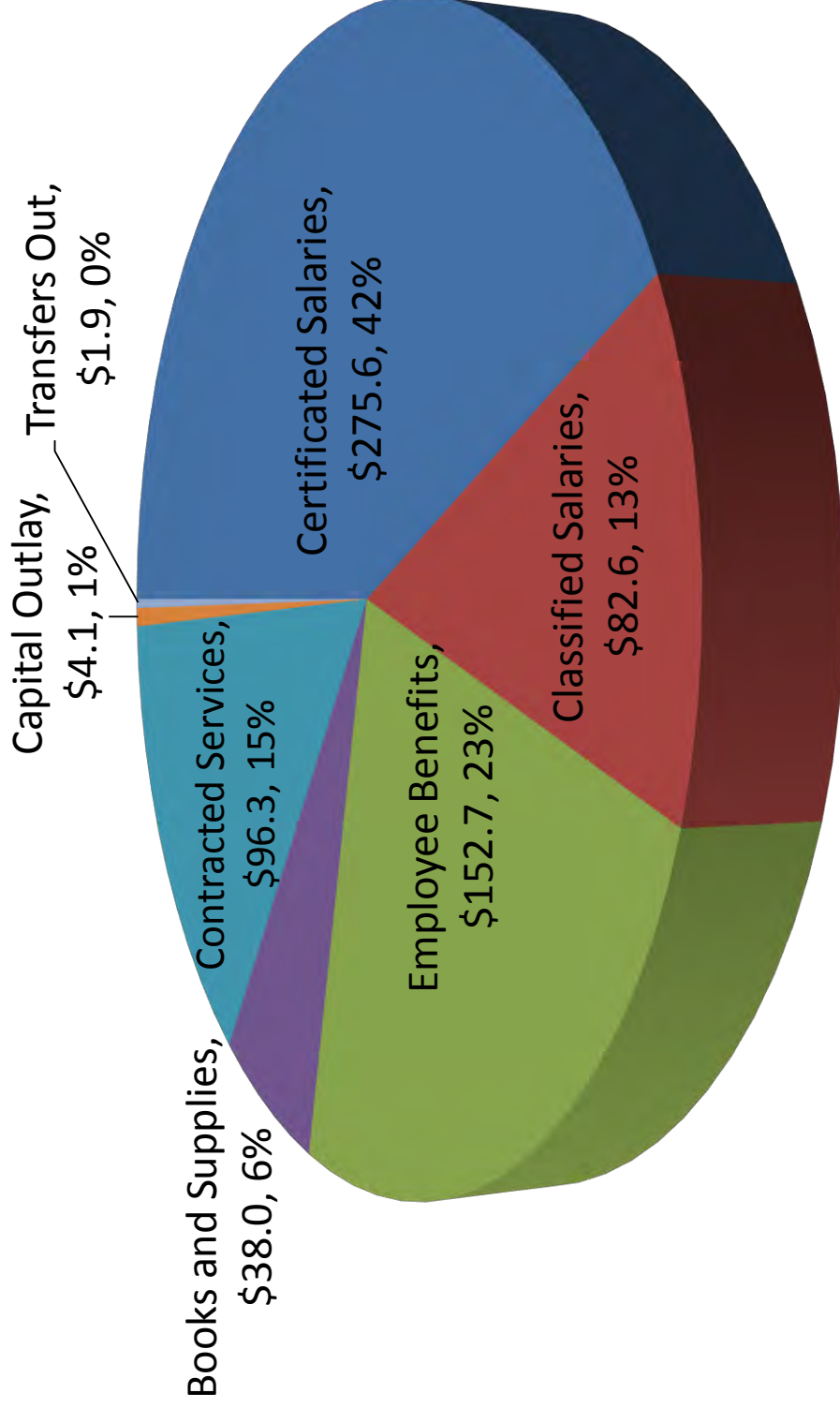
SBCUSD 2017-2018 Projected Total General Fund Revenues



Total General Fund Revenues = \$628.9 Million

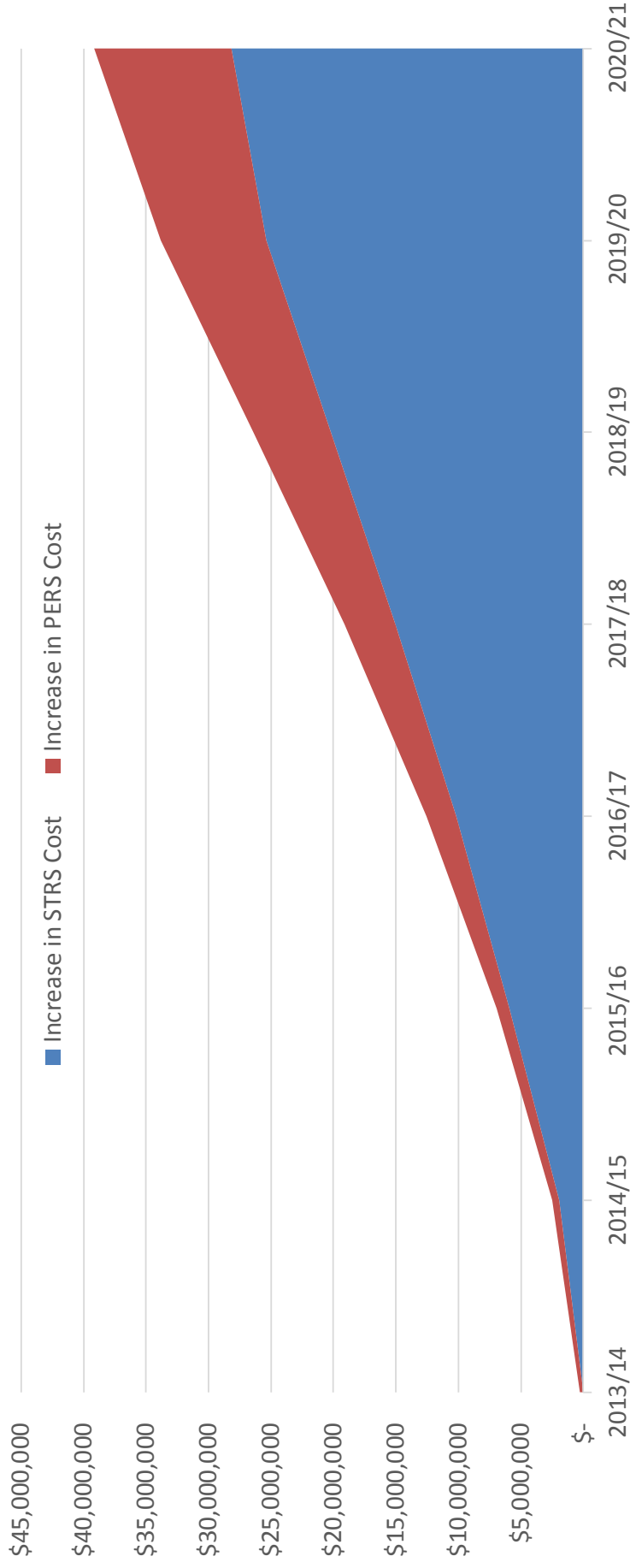
2017-2018 General Fund Expenditures

(In Millions)



Total General Fund Expenditures = \$651.2 Million

SBCUSD's Actual and Projected STRS and PERS Increases



STRS Rate	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cumulative Increase
Increase in STRS Cost	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	
PERS Rate	-	11.77%	11.85%	13.89%	15.53%	18.10%	20.80%	23.80%	\$28,169,529
Increase in PERS Cost	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$2,132,332	\$2,246,579	\$2,534,831	\$10,983,491
Annual Increase	\$275,528	\$2,215,500	\$4,451,200	\$5,613,094	\$6,557,926	\$7,291,810	\$7,415,826	\$5,332,136	\$39,153,020

Multi-Year Projections Combined General Fund

(In Millions)		Actual 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
1. Total Revenues		\$624.9	\$636.1	\$628.9	\$638.8	\$645.2
2. Expenditures, Transfers, and Interfund Transfers		595.5	626.5	651.2	662.5	665.1
3. Excess/(Deficit) Revenues Minus Expenditures		29.4	9.8	(22.3)	(23.7)	(19.9)
4. Beginning Balance		53.7	83.1	92.7	70.4	46.7
5. Ending Balance		83.1	92.7	70.4	46.7	26.8
6. Reserves for Stores/Revolving Cash and Prepaid Expense		0.7	0.7	0.7	0.7	0.7
7. Reserve for Restricted Programs		31.0	29.5	26.9	20.9	12.6
8. Reserves for Economic Uncertainties		12.0	12.7	13.1	13.3	13.3
9. Assigned for Carryover		19.4	14.6	8.8	0	0
10. Undesignated Ending Balance		\$ 20.0	\$ 35.2	\$ 20.9	\$ 11.8	\$ 0.2

Carryover			
Textbooks	\$7.0M	8	Textbooks \$5.0M
TSSP	\$7.6M		TSSP \$3.8M

2016-2017 Components of Ending Fund Balance

	2016-2017 Adopted Budget	2016-2017 Estimated Actuals	2016-17 Unaudited Actuals September 2017
Ending Fund Balance	\$ 46,617,376	\$ 92,737,413	
Reserves - Stores	500,000	500,000	
- Revolving Cash	210,000	210,000	
Reserve for Economic Uncertainty (2% of General Fund Expenditures)	12,700,000	12,700,000	
Restricted Ending Balances	15,243,993	29,473,112	
Assigned Balances	17,963,383	14,600,000	
Unappropriated Ending Fund Balance	\$ -0-	\$ 35,254,301	

2015-2016 Average Unrestricted General Fund Net Ending Balances as a Percentage of Total General Fund Expenditures

District Reserves by District Type		Change from Prior Year
Elementary School Districts	21.54%	2.58%
High School Districts	17.19%	2.33%
Unified School Districts	16.45%	3.38%
SBCUSD	8.6%	3.8%

Source: School Services of California Inc. May 2017

San Bernardino City USD Budget Considerations/Cost Containment 2017-2018

- LCFF increase is estimated at \$8.6M
 - \$5.7M higher than 2nd Interim projections
 - is allocated to:
 - PERS/STRS Increase = \$6.6M
 - Step and Column = \$5.3M
 - Health and Welfare = \$4.9M
 - Salary related expenditure increases outpace LCFF revenue increases by \$8.1M
- One-time discretionary funding of \$146 per ADA is proposed for 2017-18 at \$6.8 Million for SBCUSD. This funding will be included in 45 Day revision
- Computer and furniture replacement
- Other future uncertainties
- Federal funding - SBCUSD receives \$44.5M annually
- Declining enrollment:
 - 2016-2017 of 371
 - 2017-2018 of 477

Budget LCAP Next Steps



June 6

Public Hearing
Budget and LCAP
Plan
June 27
Adopt Budget



July - Sep

Review
Board Priorities



September

Unaudited
Actuals 2016-2017
by
September 15



December

First Interim
Report
by
December 15



March

Second Interim
Report
by
March 15

**San Bernardino City Unified School District
BUDGET PROCESS CALENDAR
Fiscal Year 2017-18**

REVISED

Complete By	Item Black Font – Budget Blue Font - LCAP	Note/ Comment
December 13	Board approval of 2016-17 First Interim Report	
January 10	Release of Governor’s Fiscal Year 2017-18 Budget Proposal	
January 9	2017-18 SPSA and Budget Development with Intro to Document Tracker System (9:00 – 11:30 am or 1:30 – 4:00 pm)	
January 13	Distribution of Position Control Report for Site and Department review/update/action in anticipation of Budget Development	
January 19	Preliminary Enrollment Projections	
January 19	2017-18 SPSA and Budget Development with Intro to Document Tracker System (9:00 – 11:30 am <u>or</u> 1:30 – 4:00 pm)	
January 20	2017-18 SPSA and Budget Development with Intro to Document Tracker System (9:00 – 11:30 am <u>or</u> 1:30 – 4:00 pm)	
January 25	Preliminary Staff information provided to school sites based upon projected enrollment	
January 27	2017-18 SPSA and Budget Development with Intro to Document Tracker System (9:00 – 11:30 am <u>or</u> 1:30 – 4:00 pm)	
January 31	Budget allocations based on preliminary enrollment projections, reports and rates distributed to school sites Fiscal Services	
February 1	Community Meeting LCAP Three year plan input session PDC – 6:00pm – 8:00pm	
February 1 - April 7	All sites complete 2017-18 Budgets	
February 2	Directors Meeting- LCAP Leads Three Year Plan Review – (BOE 1:30-4:00pm)	
February 3	Due Date for HR Certificated Reduction in Work Year Forms to HR Certificated	
March 1	Classified HR forms to Fiscal Services to reduce or abolish positions	
March 15	Completion of all Classified HR forms to reduce or abolish positions from Fiscal to HR Classified	
March 7	Fiscal Year 2016-17 Second Interim Report submitted to Board for approval	
April 1	Final Enrollment Projections Published	
April 7	All Site budgets completed and submitted to Fiscal Services	
April 14	Completion and submission of all final 2016-17 Purchase Requisitions	
April 14	All Departments budgets (including Facilities Funds) submitted to Fiscal.	

**San Bernardino City Unified School District
BUDGET PROCESS CALENDAR
Fiscal Year 2017-18**

REVISED

April 8 - May 5	Fiscal Services review and update of Department/Division budgets and input of site budgetary information into Budget Development System	
May 15	Encumbering for Fiscal Year 2017-18 open to all sites and departments	
May 15	State's May Revision to Governor's Proposed Budget for Fiscal Year 2017-18	
May 15	SPSA and Executive Summary due to Categorical Programs Dept	
May 15	DAC, DELAC, DAAAC Meeting – LCAP Three Year plan input BOE 5:30 -7:00 pm	
May 31	Community Cabinet/LCAP meeting – Final draft of Three Year Plan BOE 5:30 pm	
June 6	Public Hearing on LCAP and Budget at the Board of Education Meeting at the Board of Education Building beginning at 5:30 pm	
June 20	Board Adoption of Fiscal Year 2017-18 Budget and LCAP at the Board of Education Meeting at the Board of Education Building beginning at 5:30 pm	

The 2018-19 Budget Development Calendar will be published in Fall of 2018

San Bernardino City Unified School District

Budget Overview

As of July 1, 2017

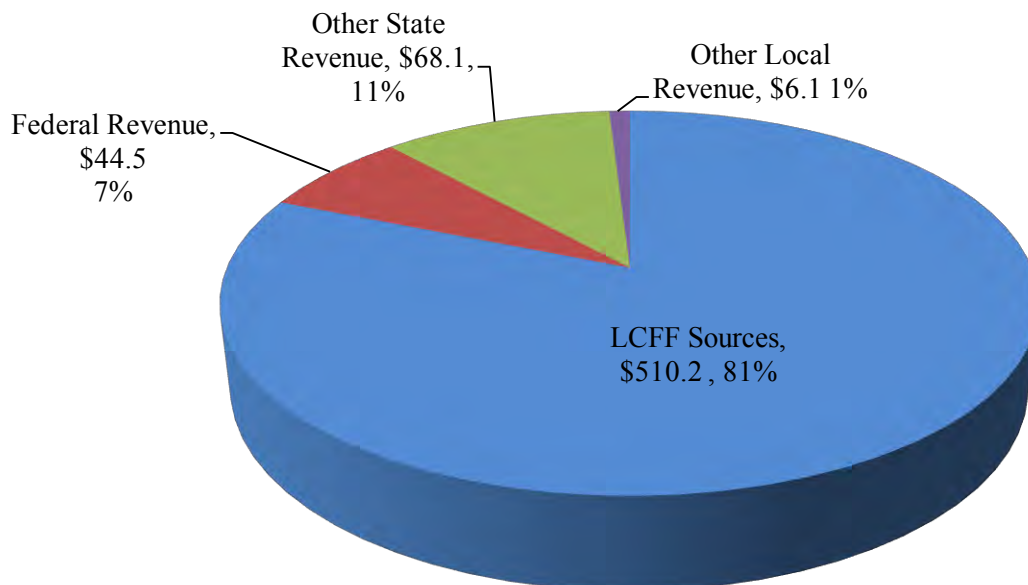
This overview has been prepared to provide an overall summary of the district budget and identify the major sources of funding and how the funds are allocated. Developing a balanced budget is a critical element of a fiscally responsible school district.

As a result of an improved economy and the implementation of the Local Control Funding Formula (LCFF), funding for K-12 education has improved significantly since 2012-13. While still maintaining fiscal solvency, budgeting decisions and new expenditures are prioritized based upon the District's Community Engagement Plan (CEP) and Key Performance Indicators (KPIs). As we near full implementation of LCFF, future funding increases will be less than increases in future obligations such as PERS/STRS, health and welfare, step and column and other operational costs. The district will have to prioritize its expenditures and prepare for these increases.

San Bernardino City Unified receives approximately \$628.9 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF) which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations).

2017-18 Projected Revenues	Amount
LCFF Base Funding	\$ 357,746,605
LCFF Supplemental/Concentration	\$ 131,966,307
LCFF Add-ons (TIIG and Transportation)	\$ 20,497,518
Total LCFF Sources	\$ 510,210,430
Federal (includes Unrestricted and Restricted Sources)	\$ 44,503,620
Other State (includes Unrestricted and Restricted Sources)	\$ 68,092,912
Other Local (includes Unrestricted and Restricted Sources)	\$ 6,071,311
Total General Fund Revenues	\$ 628,878,274

The graph below illustrates our revenue sources:



Total General Fund Revenues - \$628.9 Million

San Bernardino City Unified School District
Budget Overview
As of July 1, 2017

Base Programs

Base educational and district operational programs are funded through LCFF sources, other state revenue, and local sources. These programs are required to provide the primary educational and operational activities of the district. Examples include teaching staff, school administration, and support systems such as: utilities, maintenance, and insurance.

The attached Schedule of Base Programs (see Attachment 1) summarizes how district funds are allocated to staff school sites and provide budget allocations to sites for base programs. Additionally, the base funding is allocated to the departments that provide support and services to school sites. The total of base programs supported through the general fund is \$364,927,540.

SBCUSD Programs identified as Supplemental/Concentration

The supplemental/concentration programs are those that offer instruction and services above and beyond the basic instructional program. They are intended to improve services to students that are low socio-economic, English Learners and Foster Youth. These students comprise 89% of our total student population.

Prior to the implementation of the Local Control Funding Formula (LCFF), the District operated a number of programs that had previously been funded through state categorical funding (See Attachment 2). Many of these programs were deemed “flexible” by the state meaning they could be used for any purpose by the district. Most of these flexible programs were continued by the District, to support the original intent of the funding and serve our students in areas of greatest need. In some circumstances, such as Home to School Transportation, the district expanded funding for the program with the rising cost of transporting our students. These programs are considered supplemental/concentration in nature.

Additionally, there are several programs that have been consistently supported through the unrestricted general fund prior to LCFF that are supplemental in nature. Examples of these include Visual and Performing Arts, Intensive Instruction, and Elementary Counseling. These too are considered supplemental/concentration programs.

With the implementation of LCFF and increases in funding to the district, the Board of Education has taken the opportunity to fund several of its priorities with supplemental/concentration dollars including Innovation Grants, Student Achievement programs, Parent Involvement, Targeted School Support for Progress, Career Pathways and many other priorities. These are identified in Attachment 3 as line item “LCAP Allocations” with an asterisk. An additional schedule (Attachment 4) is provided to detail the programs and amounts included in the Board LCAP Priorities.

School sites are also given Local Control Accountability Plan (LCAP) allocations from supplemental/concentration funds to provide additional support to our neediest students in the amount of \$20,871,880.

The total of all general fund supplemental/concentration expenditures is \$121,738,852 which includes a contribution of \$1,408,171 to the Child Development Fund from the General Fund.

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2017**

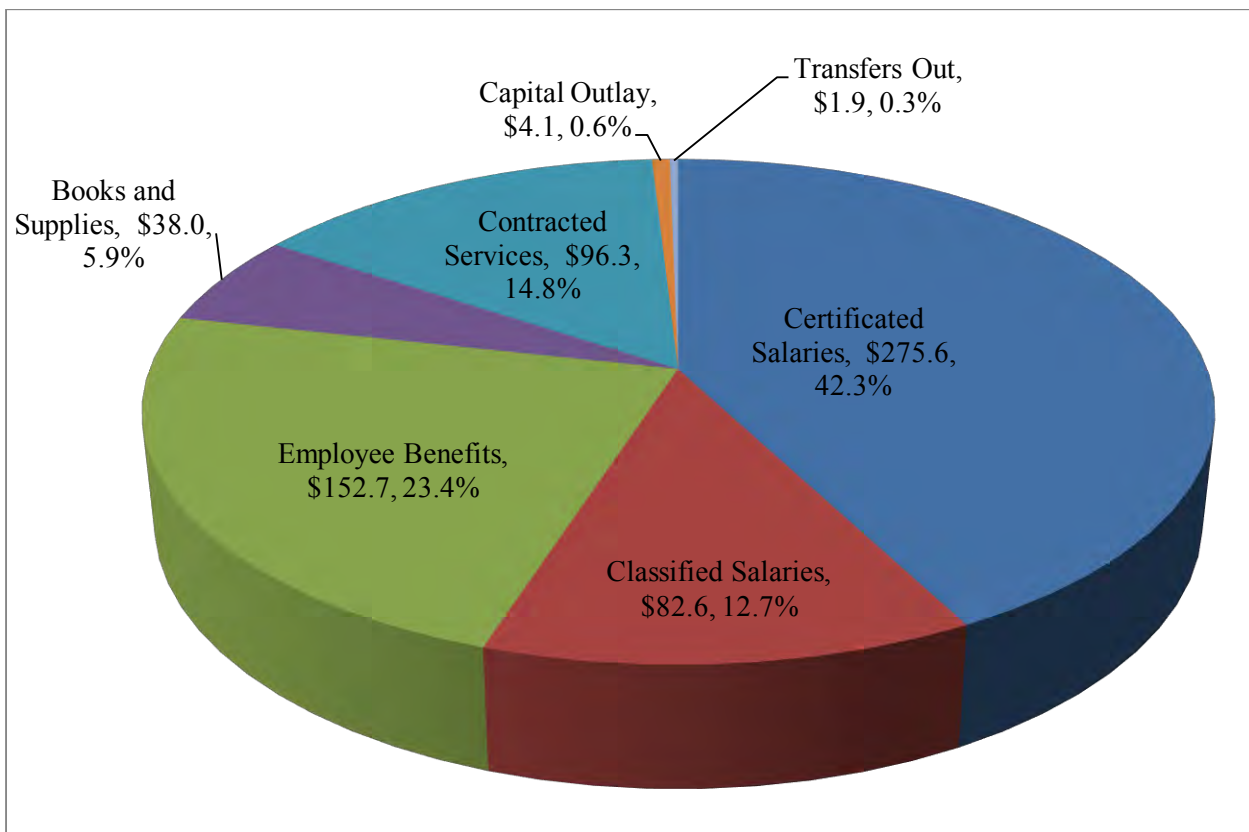
The programs will be routinely evaluated for their effectiveness and whether their function remains base or supplemental/concentration as identified. If priorities change, allocations of funds may be repurposed.

Categorical/Restricted Programs

School sites are also provided budget allocations from restricted programs that are intended to serve specific purposes. These include, but are not limited to Title I, CAPs-ASES, and Special Education. School site allocations of these funds total \$15,387,220. A schedule of all general fund restricted programs (Attachment 5) totaling \$164,520,136 is also attached. This attachment is provided to illustrate how the restricted programs are being spent.

A schedule of budget allocations to each school site is attached that reflects the amount of funds allocated as base, supplemental/concentration, and restricted. (Attachment 6)

The total general fund expenditures are categorized as follows:



Total General Fund Expenditures - \$651.2 Million

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2017**

Overall General Fund

In summary, the 2017-18 general fund expenditure budget is comprised of the following:

Attachment #	Description	Amount
1	Base Programs (Site staffing, allocations and support services)	\$364,927,540
3 and 4	Supplemental/Concentration programs (includes school site allocations)	\$121,738,852
5	Restricted Programs	\$164,520,136
	Total General Fund Budget	\$651,186,528

**Schedule of Base Programs
As of July 1, 2017**

Attachment 1

	Budget Amount
School Site Staffing	
Teaching Staff	\$ 200,246,446
Instructional Classified Staff	2,512,850
Administrative Staff	43,164,624
Substitute	6,660,273
Overtime and Additional Duty	472,989
Total School Site Staffing	\$ 253,057,182
Allocations to School Sites - Base Programs (See Schedule)	7,425,445
Total Direct Funding and Support to School Sites	\$ 260,482,627
Central Support	
Business Services (includes Accounting, Accounts Payable, Payroll, Information Technology, Purchasing, Risk Management, Fiscal, Warehouse, Benefits)	18,299,266
Educational Services (includes Textbooks, Instructional Materials, Curriculum Development and Educational Oversight and Charter Oversight)	16,733,479
Student Services (includes Student Services, Youth Services, Alternative Learning, Psychological Services, and Health Services)	9,282,454
Personnel Services (includes Human Resources, Employee Relations, Affirmative Action and Personnel Commission)	5,980,887
Administrative Services (includes Superintendent, Deputy Superintendent, and Board of Education)	2,268,503
Facilities/Maintenance and Operations	22,594,820
Other Specific Costs	
Special Education Transportation	11,067,004
Insurance/Utilities	14,888,400
Legal Fees	695,000
Property/Liability Insurance Loss	2,635,100
Total of Base Programs	\$ 364,927,540

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San Bernardino City Unified Categoricals Folded into LCFF Funding

Attachment 2

CATEGORICAL FUNDING REPEALED WITH LCFF Title	2012-13 Deficited
Remedial Program	\$ 1,101,262
Retained and Recommended for Retention	304,749
Core Academic Program	688,362
Middle and High School Counseling	1,379,784
Pupil Transportation	3,654,007
Gifted and Talented Education	381,355
Economic Impact Aid	11,692,837
Math and Reading Professional Development	226,470
Math and Reading Professional Development - English Learners	109,224
Administrator Training Program	38,795
Adult Education	6,301,977
Deferred Maintenance	1,973,873
Instructional Materials Fund Realignment Program	3,056,947
Community Day School Additional Funding	352,116
Peer Assistance and Review	208,199
National Board Certification for Teachers	6,709
California School Age Families Education	871,516
California High School Exit Exam Intensive Instruction	684,659
Community Based English Tutoring	502,307
School Safety and Violence Prevention	637,905
Class Size Reduction Grade 9	101,727
International Baccalaureate Diploma Program	20,820
Pupil Retention Block Grant	336,852
Teacher Credentialing Block Grant	955,599
Professional Development Block Grant	2,171,980
Targeted Instructional Improvement Block Grant	16,843,511
School and Library Improvement Block Grant	3,118,053
Arts and Music Block Grant	736,045
Certificated Staff Mentoring	331,026
Child Oral Health Assessments	31,339
Class Size Reduction Grades K - 3	12,358,269
Total SBCUSD Categorical Programs folded into LCFF Funding	<u>\$ 71,178,274</u>

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**Schedule of Supplemental/Concentration Programs
As of July 1, 2017**

Attachment 3

Management Code	Program Description	2017-18 Budget Allocations
147	Academic Competition Program - Academic Decathlon	\$ 17,100
130/469	Adult Education Programs	519,453
117/430	Advanced Learners, Gifted And Talented Students	502,373
275	Belvedere Daycare	103,026
744/745	Bilingual Support - Funded Through Lottery	124,156
030	California Cadet Corp	96,429
048/446/448	Cal-Safe Unrestricted	1,486,755
312	Career Technical Education Teachers	1,046,042
095	Common Core Demonstration Classroom Teachers	1,455,975
074	Communications - Parents Community And Staff	1,893,031
141	Community Day Schools	718,906
042/094	Community Engagement	891,638
200	Contribution To Child Development Program	1,408,171
224/402	Counseling (Positions Above Staffing Formula)	8,419,985
189	Crossing Guards	500,555
035	Elementary Health Aides	1,921,594
033	Elementary Library Aides	857,519
256	Employee Assistance Program	87,000
159/707	Energy Education Savings	2,020,971
261/262	English Learners Support Programs	780,644
031/03R	Excellence In Teaching	739,548
369	Full-Day Preschool Kindergarten Program	93,153
115	Homework Center	125,000
349/403/127	Intensive Instruction	1,086,820
209	Intermediate Sports Program	300,000
731	International Baccalaureate Lottery- Cajon, Arroyo Valley	597,642
419*	LCAP Allocations - Excluding Carryover	54,160,368
206/207/433	Music & Fine Arts - Elementary	1,969,803
096	Onboarding	1,761,058
197/327/306	Opportunity Programs	1,569,031
486/453	School Based Pupil Motivation/Pupil Retention	51,175
079	School Police	7,915,360
03D	School Site Teaching Allocations - ABE/Dual/Sankofa	2,176,044
064/494	School-Linked Services	633,986
273/274	Secondary Class Size Reduction	42,503
043/417	Small High School And Career Pathways	1,221,838
213	Strategic Athletic Sports Program	2,100,000
049	Targeted Instructional Improvement Program	220,404
192/190/456	Teacher Development Programs	989,590
612	TIIG	5,417,693
081/611	Transportation	12,337,732
061/729	Vocational Education/Career Guidance	871,694
060	Youth Court Hearing Panel	507,089
Total Supplemental and Concentration Budgets		\$ 121,738,852

Projected LCAP Carryover to Supplemental Programs

13,786,659

Total Projected Supplemental/Concentration Programs

\$ 135,525,511

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Schedule of Supplemental/Concentration Programs
LCAP Programs
As of July 1, 2017

Attachment 4

Resource/ Locations	Program Description	Budget July 1, 2017
0433	9th Grade Smaller Learning Communities	\$ 1,137,492
0411	African American Student Achievement	488,020
0443	Alternative Programs - Program Specialists	1,064,953
0414	AVID	500,000
0401	Board Innovation Grants	750,000
0418	CAPS Waiting List	2,000,000
0439	Categorical Funding Realignment	968,383
920	Categorical Programs	2,516,796
0438	Competitive/Comparable Salary	685,023
0409	English Learners/Reclassify	1,126,200
0429	Expand Chromebook	3,500,000
0410	Gifted	232,020
0407	Increase Counselors	1,205,608
0435	IT Staff - SBAC Support	500,000
0408	Latino Student Achievement	1,651,760
0403	LCAP Sports	500,000
0436	Middle School Sports Program	50,000
0440	Operational Support Services	1,000,000
0412	Other Services	256,000
0413	Parent Information	1,300,000
0416	Safety/Security	500,000
100-510	School Site LCAP Allocations	20,871,880
0430	Staff Training	1,000,000
0437	Staffing Ratios Secondary	1,068,313
0441	Targeted School Support for Progress	6,205,000
0432	Teacher/Student/Parent Relationships	100,000
0405	Tutoring	2,482,920
0402	Visual & Performing Arts	500,000
Total LCAP Allocations		\$ 54,160,368

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**Restricted General Fund Programs
As of July 1, 2017**

Attachment 5

Resource Code	Program Description	As of July 1, 2017
3010	IASA - Title I Base Grants Low Income	\$ 24,140,114
3310	Special Education-IDEA Base Grant Entitlement	11,816,651
3315	Special Education-IDEA Preschool	160,611
3320	Special Education-IDEA Preschool Local Entitlement	545,507
3327	Mental Health Services - SB87	570,681
3345	Special Education-IDEA Preschool Staff Development	1,767
3385	Special Education-IDEA Early Intervention Grants	59,697
3410	Department of Rehabilitation-Workability II	409,489
3550	Vocational Programs-Secondary	679,230
4035	Title II	3,325,458
4124	NCLB Title IV 21st Century	2,084,400
4203	Title III LEP Student	1,240,203
4510	Indian Education	51,391
5640	Medi-Cal Billing Option	350,000
5814	California Promise Grant	225,361
5815	We Can Work	48,165
5818	Prepare And Prevent Grant	773,342
6010	After School Education & Safety	8,841,703
6264	Educator Effectiveness	378,130
6300	Lottery:Instructional Materials	2,221,253
6387	Career Technology Education Incentive Grant	2,677,709
6500	Special Education	64,159,483
6510	Special Education-Early Education Exceptional Needs	615,053
6512	Special Education: Mental Health Services	3,959,382
6515	Infant Discretionary Funds	1,594
6520	Special Education-Project Workability	383,561
7220	Partnership Academies Program	224,100
7690	STRS On Behalf Pension Contribution	15,966,100
8150	Routine Maintenance-Ongoing Major Maintenance	17,300,000
9056	Pre-K Academy	250,000
9070	Investing In Innovation I3	60,000
9078	RDA Highland	1,000,000
	Total Restricted Programs	\$ 164,520,136

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**SCHOOL SITE ALLOCATIONS
2017-18 BUDGET**

Attachment 6

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	602	67,883.25	329,554.88	199,033.93	596,472.06
104	Arrowhead	308	34,496.10	243,405.68	108,318.45	386,220.23
106	Barton	492	55,065.20	216,084.59	166,006.91	437,156.70
108	Belvedere	652	73,546.85	499,286.37	185,122.24	757,955.46
110	Bradley	507	57,824.90	253,438.39	194,486.00	505,749.29
114	Manuel A. Salinas Creative	499	57,121.25	476,257.72	190,157.11	723,536.08
116	Cole	378	42,714.60	183,931.96	140,286.30	366,932.86
118	Cypress	615	69,866.20	273,297.36	209,750.21	552,913.77
120	Davidson	462	51,811.00	217,503.09	166,136.50	435,450.59
122	Del Rosa	554	62,323.00	252,492.72	193,216.28	508,032.00
124	Emmerton	502	56,944.05	234,525.07	178,491.53	469,960.65
126	Fairfax	343	38,802.65	160,290.32	121,993.20	321,086.17
128	Highland-Pacific	339	37,892.70	155,282.01	101,425.51	294,600.22
130	Hillside	764	86,007.50	667,263.32	218,607.48	971,878.30
132	Hunt	631	71,084.35	295,993.34	226,023.58	593,101.27
134	Inghram	327	36,778.65	157,453.33	120,434.03	314,666.01
136	Kendall	388	43,065.70	170,219.81	119,807.16	333,092.67
138	Kimbark	342	37,972.55	513,558.88	73,009.93	624,541.36
140	Lankershim	769	87,470.35	346,113.62	264,168.94	697,752.91
142	Lincoln	795	90,684.35	382,994.58	291,938.18	765,617.11
144	Lytle Creek	691	79,621.05	300,721.67	228,872.20	609,214.92
146	Marshall	424	47,905.50	182,986.30	139,566.57	370,458.37
148	Monterey	516	58,699.05	237,362.07	181,500.70	477,561.82
150	Mt Vernon	549	62,503.55	252,492.72	192,316.28	507,312.55
152	Muscoy	766	88,593.30	362,662.77	276,014.11	727,270.18
154	Newmark	378	42,573.95	184,877.63	141,306.02	368,757.60
156	Northpark	520	57,625.35	308,055.11	144,880.89	510,561.35
158	North Verdemon	536	59,371.15	525,835.64	119,201.12	704,407.91
160	Captain Leland F. Norton	524	59,689.60	240,671.90	183,319.73	483,681.23
162	Oehl	544	60,982.50	560,819.41	165,887.72	787,689.63
164	Palm Avenue	598	66,304.00	543,224.78	133,865.50	743,394.28
166	Parkside	510	56,866.85	228,851.08	160,598.51	446,316.44
168	Riley College Prep Academy	571	65,641.95	287,955.18	219,305.93	572,903.06

**SCHOOL SITE ALLOCATIONS
2017-18 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
170	Rio Vista	389	44,448.70	183,931.96	141,186.30	369,566.96
172	E. Neal Roberts	496	57,099.60	227,905.41	173,603.46	458,608.47
174	Roosevelt	628	72,071.50	294,574.84	225,193.99	591,840.33
176	Thompson	583	65,252.50	271,311.90	169,312.90	505,877.30
178	Urbita	461	53,013.05	227,905.41	173,453.46	454,371.92
180	Vermont	710	81,858.95	354,151.78	269,686.60	705,697.33
182	Warm Springs	552	63,276.95	261,003.71	199,393.79	523,674.45
184	Wilson	480	54,261.55	231,688.08	177,532.35	463,481.98
186	Anton	661	75,706.25	586,644.64	249,254.74	911,605.63
188	Jones	405	46,351.45	193,861.45	148,093.40	388,306.30
190	George Brown Jr.	837	94,722.20	350,369.11	267,407.70	712,499.01
192	Wong	741	79,722.35	335,332.75	253,134.10	668,189.20
194	Bob Holcomb	586	65,156.00	292,471.89	174,213.25	531,841.14
196	Graciano Gomez	583	67,299.20	294,102.01	224,634.13	586,035.34
198	Dr. Mildred D. Henry	417	47,421.10	178,730.80	136,977.82	363,129.72
199	H. Frank Dominguez	443	50,241.40	250,703.11	158,299.81	459,244.32
602	Anderson	127	14,415.25	42,554.95	51,644.79	108,614.99
604	Carmack	0	242.50	0.00	0.00	242.50
606	Harmon	64	7,404.80	11,347.99	28,597.81	47,350.60
731	Transitional Kindergarten	557	279,634.00	0.00	0.00	279,634.00
	Elementary Sub-Total	27,116	\$ 3,285,332.30	\$ 14,834,055.09	\$ 8,976,669.15	\$ 27,096,056.54
302	Arrowview	1093	134,480.10	496,332.46	370,718.36	1,001,530.92
304	Curtis	804	98,836.10	380,015.59	282,042.32	760,894.01
306	Del Vallejo	553	68,188.40	254,242.06	186,019.04	508,449.50
308	Golden Valley	891	108,229.40	372,923.10	277,544.39	758,696.89
310	M.L. King	687	84,380.20	322,802.82	238,499.02	645,682.04
312	Richardson	624	74,953.40	407,855.07	163,965.41	646,773.88
314	Serrano	857	104,019.10	374,341.60	278,473.97	756,834.67
316	Shandin Hills	802	97,687.40	365,357.78	271,336.60	734,381.78
318	Chavez	795	96,263.75	340,297.64	230,980.50	667,541.89
322	Rodriguez Prep	739	89,660.20	342,188.97	252,053.36	683,902.53
324	Paakuma Intermediate	848	98,215.15	218,448.76	144,297.80	460,961.71
	Middle School Sub-Total	8,693	\$ 1,054,913.20	\$ 3,874,805.85	\$ 2,695,930.77	\$ 7,625,649.82

**SCHOOL SITE ALLOCATIONS
2017-18 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2760	504,235.50	1,017,947.24	654,599.16	2,176,781.90
404	Pacific	1270	244,972.00	560,245.08	373,183.33	1,178,400.41
406	San Bernardino	1653	296,587.80	691,692.60	466,283.30	1,454,563.70
408	San Geronio	2037	378,852.50	890,282.38	603,174.99	1,872,309.87
410	Arroyo Valley	2647	489,244.40	1,076,578.51	734,321.71	2,300,144.62
412	Indian Springs	1826	343,149.30	774,911.18	522,964.58	1,641,025.06
502	San Andreas	507	96,530.80	218,921.59	154,406.43	469,858.82
504	Sierra	393	81,372.40	161,235.99	113,176.22	355,784.61
510	Middle College High School	287	50,114.00	119,011.88	75,371.20	244,497.08
	High School Sub-Total	13,380	\$ 2,485,058.70	\$ 5,510,826.45	\$ 3,697,480.92	\$ 11,693,366.07
506	Alternative Learning Center	0	126.10	10,402.32	7,422.66	17,951.08
508	CDS:Anderson Community Day School	0	14.55	8,038.16	6,117.65	14,170.36
512	Opportunity Community Day School	0	0.00	4,728.33	3,598.62	8,326.95
	Other Sub-Total	0	\$ 140.65	\$ 23,168.81	\$ 17,138.93	\$ 40,448.39
	Total Allocations By School Site	49,189	\$ 6,825,444.85	\$ 24,242,856.20	\$ 15,387,219.77	\$ 46,455,520.82

The above allocations do not include carryover

Base Allocation - includes budgets 144, 202, 203, 204 & 205

Supplemental/Concentration Allocation - includes budget 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

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San Bernardino City Unified School District Summary of Budget Assumptions Fiscal Years 2017-18, 2018-19 and 2019-20

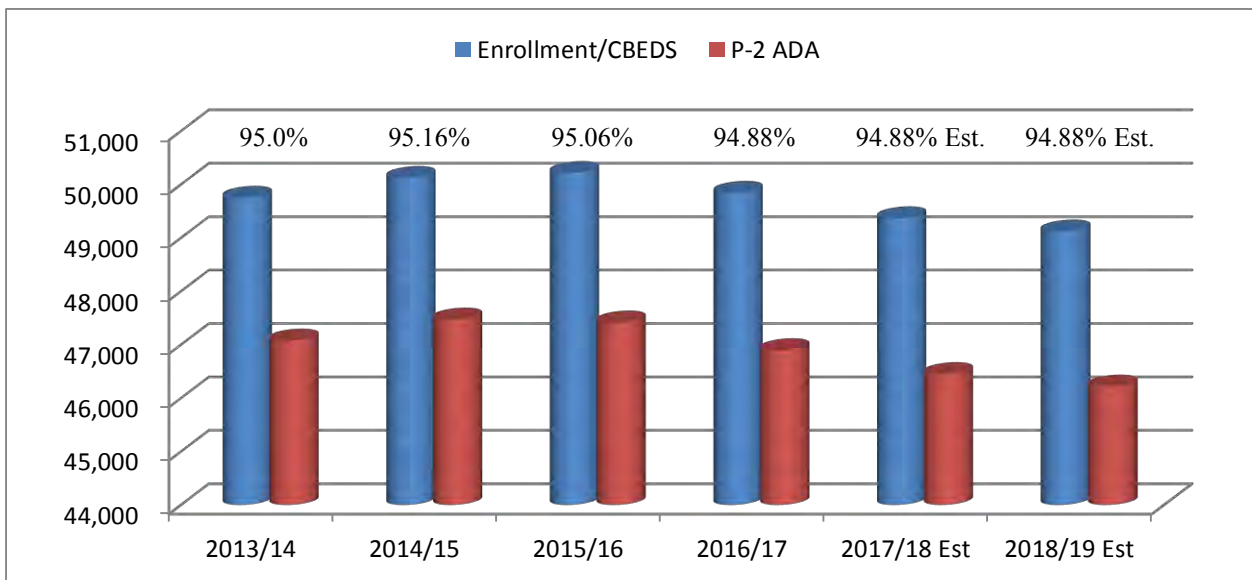
District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections.

The budget for San Bernardino City Unified School District and the multiyear assumptions below have been prepared including the most recent projections by the Department of Finance for Local Control Funding Formula (LCFF) Gap funding in Fiscal Years 2017-18 through 2019-20. All adjustments to align with the 2017-18 State Budget once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves approximately 50,000 students although it has experienced declining enrollment for a number of years. Enrollment decline leveled off in 2013-14 with a slight increase in 2014-15 and a decrease in 2016-17. A decline in enrollment of 477 is projected for 2017-18. An additional decline of one half percent is projected for 2018-19 and remaining at that level thereafter. A waiver has been filed to recoup the ADA lost as a result of the December 2015 terrorist attack. The outcome of this waiver is still pending with the California Department of Education.

The District has authorized 12 Charter Schools in 2017-18. The projected 2017-18 enrollment for the 12 Charters is 3,312 with projected ADA of 3,251 resulting in an average ADA to enrollment ratio for District Charters of 93.7%. The total LCFF funding attributable to these Charters is estimated at \$35.4 million.

ADA to Enrollment Trending



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20

Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learner, Homeless and Foster Youth. These students (quantified as an unduplicated pupil count) comprise approximately 89% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2017-18	2018-19	2019-20
COLA	1.56%	1.13%	1.13%
Gap Funding %	43.97%	71.53%	73.51%
Gap Funding Amount – Increase over prior year	\$9.6M	\$9.9M	\$6.2M
Unduplicated Pupil Count	89.65%	88.96%	88.83%

The district used a more conservative COLA for 2018-19 and 2019-20 based upon historical trends.

- Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2017-18. The District has experienced fluctuations in ADA over the last 3 years and has projected a decline in enrollment for 2017-18 and 2018-19 with a leveling off in 2019-20 as continued growth or decline is uncertain.

2017-18 LCFF Funding	
a. LCFF Target Funding in 2020-21	\$526,783,229
b. 2015-16 Floor Funding	\$497,204,791
c. LCFF Gap (a-b)	\$ 29,578,438
d. Gap Funding @ 43.97%	\$ 13,005,639
e. 2017-18 LCFF (b+d)	\$510,210,430
f. Base funding	\$357,746,605
g. Supplemental and Concentration (incl. TIIG)	\$131,966,307

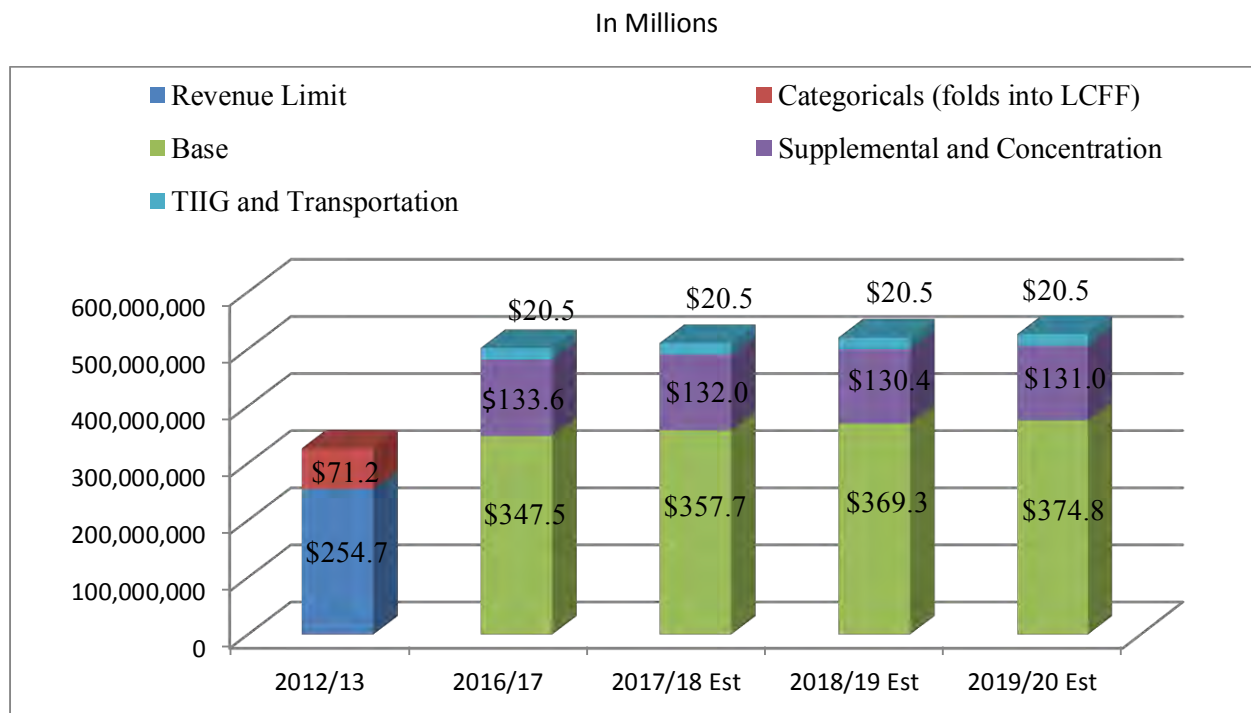
San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2017-18, 2018-19 and 2019-20

LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner and Foster Youth. The chart below illustrates the 2017-18 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 89.65% of the district student population.



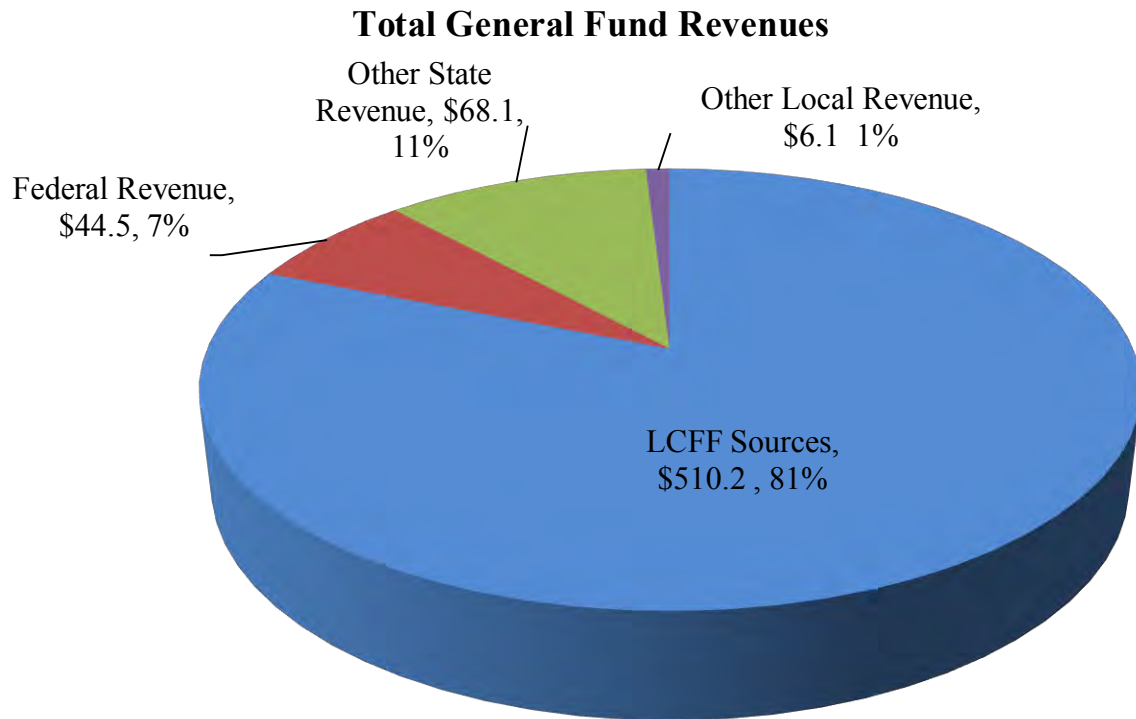
- The Supplemental/Concentration funding is recalculated once actual expenditures are known for 2016-17. The 2017-18 funding is based upon budgeted expenditures.
- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$754,733 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.
- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in COLA and Special Education ADA.

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20**

- State Categorical programs were projected at the 2016-17 level with a 1.56% COLA for Fiscal Year 2017-18, a 1.13% COLA for Fiscal Year 2018-19 and subsequent years where applicable. Federal programs were projected to stay at current funding levels and no COLA was applied to this revenue.

Funding Source	2017-18	2018-19	2019-20
Federal (Unrestricted and Restricted Sources)	\$44,503,620	\$44,387,211	\$44,387,211
State (Unrestricted and Restricted Sources)	\$68,092,912	\$68,311,002	\$68,530,967

- Under LCFF funding the District receives a funding adjustment to implement class size reduction for TK-3 to 24:1. The funding is phased in proportion to the LCFF gap funding percentage. Full funding is projected to be reached in Fiscal Year 2020-21.
- Unrestricted Lottery Revenue of \$7,108,010 is budgeted at \$144/ADA and Restricted Lottery of \$2,221,253 is budgeted at \$45/ADA in each of the three years.



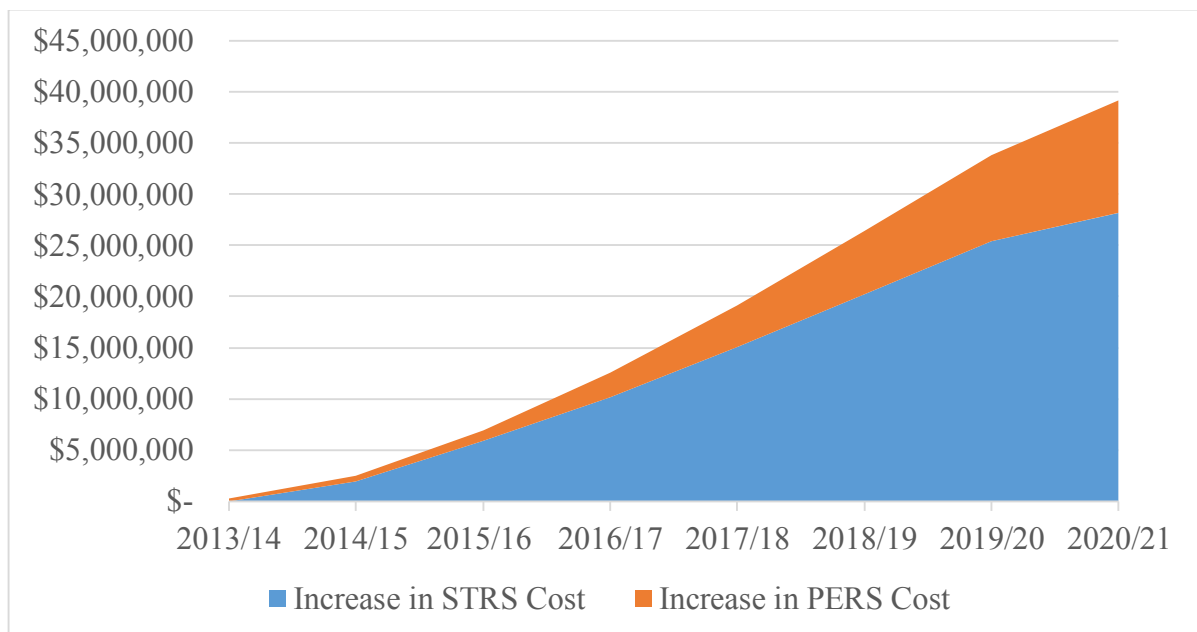
Total General Fund Revenues - \$628.9 Million

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20**

Expenditures

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.7% for Certificated and 0.9% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to make progress each year in reducing class size to 24:1 when full funding is reached. The reduction must come in proportion to the growth in the Local Control Funding Formula each year. Class sizes have been decreased to an average of 24:1 in Fiscal Year 2017-18. The estimated Grade Span Adjustment funding for Fiscal Year 2017-18 is \$11,412,130 with full funding of \$12,036,530 projected in Fiscal Year 2020-21. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- State Teachers Retirement System and Public Employee Retirement Systems are both projecting significant increases to employer contribution rates in the current and subsequent fiscal years.

SBCUSD Projected Increase in STRS and PERS Costs



	2016-17	2017-18	2018-19	2019-20
STRS Rate	12.58%	14.43%	16.28%	18.13%
Increase in STRS Cost	\$4.25 Million	\$4.87 Million	\$5.16 Million	\$ 5.17 Million
PERS Rate	13.89%	15.53%	18.10%	20.80%
Increase in PERS Cost	\$1.37 Million	\$1.69 Million	\$2.13 Million	\$2.25 Million
Annual Increase	\$5.62 Million	\$6.56 Million	\$7.29 Million	\$7.42 Million

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20

- Health and Welfare Medical costs increased by 6.23% in Fiscal Year 2017-18. These costs are projected to increase by 9% in each of the subsequent years as follows:
 - o Fiscal Year 2018-19 \$ 5,198,070
 - o Fiscal Year 2019-20 \$ 5,661,755
- This budget includes the estimated administration costs for the Affordable Care Act (ACA) which is estimated to be 2.4% annually. For Fiscal Year 2017-18 this cost is estimated to be \$1.7 million annually.
- Estimated costs of \$100,000 to offer benefits to non-permanent employees under the Affordable Care Act (ACA) are included in Fiscal Year 2017-18 and beyond. This is to ensure compliance with the ACA requirement to offer minimum coverage.
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$ 8,645,279.
- Supplemental Employment Retirement Plan (SERP) payments were finalized in 2016-17 and have been excluded from the budget and subsequent years.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2017-18 budget and subsequent years.
- Utility costs are projected to include energy savings for Fiscal Year 2017-18 and subsequent years.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state.
- Routine Repair and Maintenance is required at the lesser of 2014-15 funding level or 3% of total General Fund expenditures. It is funded at \$17.3 million for 2017-18.
- Textbooks and instructional support materials have been included at \$14.0 million as part of the Local Control Accountability Plan.

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20**

General Fund Contributions to Special Programs:

Program	2016-17 Estimated	2017-18 Projected	2018-19 Projected	2019-20 Projected
Special Education	\$ 36,910,353	\$39,992,833	\$39,992,833	\$39,992,833
Routine Repair and Maintenance	\$ 17,300,000	\$17,300,000	\$17,300,000	\$17,300,000
Child Development Fund – Fund 12	\$ 990,704	\$ 1,408,171	\$ 1,408,171	\$ 1,408,171
Total	\$ 55,201,057	\$58,701,004	\$58,701,004	\$58,701,004

Unrestricted General Fund Balance

General Fund	2016-17 Estimated	2017-18 Projected	2018-19 Projected	2019-20 Projected
Unrestricted General Fund Balance	\$ 63,264,301	\$ 43,509,176	\$ 25,826,511	\$ 14,180,389
Reserves for Stores/Revolving Cash	\$ 710,000	\$ 710,000	\$ 710,000	\$ 710,000
Assigned				
Textbooks	\$ 7,000,000	\$ 5,000,000	\$ 0	\$ 0
Targeted School Support for Progress (TSSP)	\$ 7,600,000	\$ 3,800,000		
Reserve for Economic Uncertainties – 2%	\$ 12,700,000	\$ 13,100,000	\$ 13,300,000	\$ 13,250,000
Unassigned/Undesignated	\$ 35,254,301	\$ 20,899,176	\$ 11,816,511	\$ 220,389

San Bernardino City Unified School District
2017-18 Budget Adoption
Summary of Facts and Assumptions

Assumptions	16-17 Estimated Actuals	17-18 Budget	18-19 Projected	19-20 Projected
COLA	0.00%	1.56%	1.13%	1.13%
LCFF GAP	55.03%	43.97%	71.53%	73.51%
Local Revenue (Taxes)	\$ 36,905,078	\$ 24,332,817	\$ 24,332,817	\$ 24,332,817
Pass through of Local Revenue (Taxes) to Charters	\$ (1,514,711)	\$ (1,529,342)	\$ (1,543,127)	\$ (1,548,785)
EPA Entitlement Percentage	25.40%	23.70%	22.70%	22.70%
Enrollment - Current Year CBEDS	49,840	49,363	49,116	49,116
Unduplicated Count	44,466	43,849	43,630	43,630
Unduplicated Percentage (Rolling Average)	90.51%	89.65%	88.96%	88.83%
ADA/Enrollment Percentage	94.09%	94.09%	94.09%	94.09%
Projected ADA - P-2				
Grades K-3	15,777.48	15,626.62	15,548.48	15,548.48
Grades 4-6	11,833.42	11,720.27	11,661.67	11,661.67
Grades 7-8	6,762.50	6,697.83	6,664.35	6,664.35
Grades 9-12	12,520.64	12,400.92	12,338.92	12,338.92
Total	46,894.04	46,445.64	46,213.42	46,213.42
ADA for County Office of Education (COE) Programs	29.98	31.75	31.75	31.75
Total District ADA including COE Programs	46,924.02	46,477.39	46,245.17	46,245.17
Funding Per ADA (at full implementation 2020-21)				
Grades TK-3				
Base Grant	\$ 7,083	\$ 7,193	\$ 7,274	\$ 7,356
Grade Span Adjustment	\$ 737	\$ 748	\$ 756	\$ 765
Total Base Funding	\$ 7,820	\$ 7,941	\$ 8,030	\$ 8,121
Supplemental	\$ 1,564	\$ 1,588	\$ 1,606	\$ 1,624
Concentration	\$ 3,910	\$ 3,971	\$ 4,015	\$ 4,061
Total Funding TK-3	\$ 13,294	\$ 13,500	\$ 13,651	\$ 13,806
Grades 4-6				
Base Grant	\$ 7,189	\$ 7,301	\$ 7,384	\$ 7,467
Total Base Funding	\$ 7,189	\$ 7,301	\$ 7,384	\$ 7,467
Supplemental	\$ 1,438	\$ 1,460	\$ 1,477	\$ 1,493
Concentration	\$ 3,595	\$ 3,651	\$ 3,692	\$ 3,734
Total Funding 4-6	\$ 12,222	\$ 12,412	\$ 12,553	\$ 12,694
Grades 7-8				
Base Grant	\$ 7,403	\$ 7,518	\$ 7,603	\$ 7,689
Total Base Funding	\$ 7,403	\$ 7,518	\$ 7,603	\$ 7,689
Supplemental	\$ 1,481	\$ 1,504	\$ 1,521	\$ 1,538
Concentration	\$ 3,702	\$ 3,759	\$ 3,802	\$ 3,845
Total Funding 7-8	\$ 12,586	\$ 12,781	\$ 12,926	\$ 13,072
Grades 9-12				
Base	\$ 8,578	\$ 8,712	\$ 8,810	\$ 8,910
Grade Span Adjustment	\$ 223	\$ 227	\$ 229	\$ 232
Total Base Funding	\$ 8,801	\$ 8,939	\$ 9,039	\$ 9,142
Supplemental	\$ 1,760	\$ 1,788	\$ 1,808	\$ 1,828
Concentration	\$ 4,401	\$ 4,470	\$ 4,520	\$ 4,571
Total Funding 9-12	\$ 14,962	\$ 15,197	\$ 15,367	\$ 15,541

San Bernardino City Unified School District
2017-18 Budget Adoption
Summary of Facts and Assumptions

Assumptions	16-17 Estimated Actuals	17-18 Budget	18-19 Projected	19-20 Projected
LCFF Target Revenues	\$ 526,599,915	\$ 526,783,229	\$ 525,777,654	\$ 529,155,005
LCFF Funded Revenues	\$ 501,598,267	\$ 510,210,430	\$ 520,151,446	\$ 526,304,548
Total LCFF Sources				
LCFF Base	\$ 347,524,167	\$ 357,746,605	\$ 369,288,563	\$ 374,825,301
Increase Over Prior Year (Base)	\$ 17,286,232	\$ 10,222,438	\$ 11,541,958	\$ 5,536,738
LCFF Supplemental & Concentration	\$ 133,576,582	\$ 131,966,307	\$ 130,365,365	\$ 130,981,729
Increase Over Prior Year (Supplemental)	\$ 11,993,238	\$ (1,610,275)	\$ (1,600,942)	\$ 616,364
LCFF Add-Ons (TIIG and Transportation)	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518
Total LCFF Sources	\$ 501,598,267	\$ 510,210,430	\$ 520,151,446	\$ 526,304,548
Lottery Unrestricted per ADA	\$ 144	\$ 144	\$ 144	\$ 144
Lottery - Restricted per ADA	\$ 45	\$ 45	\$ 45	\$ 45
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 626,474,628	\$ 651,186,528	\$ 662,584,713	\$ 665,098,113
Step & Column Certificated	\$ 4,502,829	\$ 4,579,378	\$ 4,657,227	\$ 4,670,717
Step & Longevity Classified	\$ 727,209	\$ 733,754	\$ 740,358	\$ 741,300
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 36,910,353	\$ 39,992,833	\$ 39,992,833	\$ 39,992,833
Routine Repair and Maintenance Contribution	\$ 17,300,000	\$ 17,300,000	\$ 17,300,000	\$ 17,300,000
Contribution to Pre-K Academy	\$ 990,704	\$ -	\$ -	\$ -
Total Contribution to Restricted Programs	\$ 55,201,057	\$ 57,292,833	\$ 57,292,833	\$ 57,292,833
Reserve for Economic Uncertainties	\$ 12,600,000	\$ 13,100,000	\$ 13,300,000	\$ 13,250,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	5.00%	6.23%	9.00%	9.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	12.58%	14.43%	16.28%	18.13%
STRS Cost Increase Over Prior Year	\$ 4,247,857	\$ 4,872,542	\$ 5,159,478	\$ 5,169,247
Public Employee Retirement System (PERS)	13.89%	15.53%	18.10%	20.80%
PERS Cost Increase Over Prior Year	\$ 1,365,237	\$ 1,685,384	\$ 2,132,332	\$ 2,246,579
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.78%	1.78%	1.78%	1.78%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
Mandate Reimbursement One Time Funding	\$214 per ADA	0	0	0
College Readiness Block Grant	\$1,773,321	0	0	0
District Sponsored Independent Charter Schools	13	12	13	13

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)**

		ESTIMATED ACTUALS FY 2016-2017			BUDGET FY 2017-2018		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	501,598,267	0	501,598,267	510,210,430	0	510,210,430
8100-8299	Federal Revenue	475,000	49,066,465	49,541,465	391,409	44,112,211	44,503,620
8300-8599	Other State Revenue	19,172,453	58,071,739	77,244,193	8,895,575	59,197,337	68,092,912
8600-8799	Other Local Revenue	4,764,170	2,974,499	7,738,669	4,706,686	1,364,625	6,071,311
Total Revenues:		526,009,890	110,112,703	636,122,593	524,204,101	104,674,173	628,878,274
1000-1999	Certificated Salaries	217,365,325	56,250,618	273,615,943	219,864,591	55,736,330	275,600,921
2000-2999	Classified Salaries	58,217,123	21,338,463	79,555,586	60,076,391	22,489,260	82,565,651
3000-3999	Employee Benefits	97,752,628	42,210,386	139,963,014	106,845,479	45,818,752	152,664,231
4000-4999	Books and Supplies	22,101,872	13,574,650	35,676,522	27,799,599	10,207,156	38,006,755
5000-5999	Services, Other Operating Expenses	63,861,446	23,649,412	87,510,857	71,752,243	24,600,602	96,352,844
6000-6999	Capital Outlay	3,332,076	4,626,744	7,958,820	2,265,535	1,796,100	4,061,635
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	186,434	185,650	372,084	25,000	267,512	292,512
7300-7399	Transfers of Indirect/Direct Support Costs	(6,766,952)	4,691,750	(2,075,202)	(5,470,940)	3,604,424	(1,866,516)
Total Expenditures:		456,049,952	166,527,672	622,577,625	483,157,897	164,520,136	647,678,033
Excess (Deficiency) of Revenues Over Expenditures:		69,959,938	(56,414,969)	13,544,969	41,046,204	(59,845,963)	(18,799,759)
8900-8929	Interfund Transfers In	0	0	0	0	0	0
7600-7629	Interfund Transfers Out	3,594,653	302,351	3,897,003	3,508,495	0	3,508,495
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(55,201,057)	55,201,057	0	(57,292,833)	57,292,833	0
Total Other Financing Sources/Uses:		(58,795,710)	54,898,707	(3,897,003)	(60,801,328)	57,292,833	(3,508,495)
Net Increase (Decrease) in Fund Balance:		11,164,228	(1,516,263)	9,647,965	(19,755,125)	(2,553,130)	(22,308,255)
Beginning Fund Balance:		52,100,073	30,989,375	83,089,447	63,264,301	29,473,112	92,737,413
Ending Fund Balance:		63,264,301	29,473,112	92,737,413	43,509,176	26,919,982	70,429,158
Required Reserves:		28,010,000	0	28,010,000	22,610,000	0	22,610,000
Total Available:		35,254,301	0	35,254,301	20,899,176	0	20,899,176

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND (11)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	1,080,661	1,131,811
8300-8599	Other State Revenue	5,985,950	7,062,189
8600-8799	Other Local Revenue	1,853,514	160,000
Total Revenues:		8,920,125	8,354,000
1000-1999	Certificated Salaries	4,087,105	4,148,982
2000-2999	Classified Salaries	1,222,472	1,379,121
3000-3999	Employee Benefits	2,085,760	2,197,782
4000-4999	Books and Supplies	733,535	246,161
5000-5999	Services, Other Operating Expenses	451,975	256,377
6000-6999	Capital Outlay	62,124	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	333,997	262,824
Total Expenditures:		8,976,968	8,491,247
Excess (Deficiency) of Revenues Over Expenditures:		(56,843)	(137,247)
8900-8929	Interfund Transfers In	56,843	93,153
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		56,843	93,153
Net Increase (Decrease) in Fund Balance:		0	(44,094)
Beginning Fund Balance:		274,432	274,432
Ending Fund Balance:		274,432	230,338
Required Reserves:		134,567	230,338
Total Available:		139,865	(0)

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND (12)**

Object Code	Description	Estimated Actuals	Budget
		FY 2016-2017	FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	314,367	566,637
8300-8599	Other State Revenue	7,926,224	8,868,961
8600-8799	Other Local Revenue	105,160	105,160
Total Revenues:		8,345,751	9,540,758
1000-1999	Certificated Salaries	3,123,667	3,624,342
2000-2999	Classified Salaries	2,393,039	2,799,509
3000-3999	Employee Benefits	2,424,887	3,138,457
4000-4999	Books and Supplies	667,135	524,305
5000-5999	Services, Other Operating Expenses	456,542	417,326
6000-6999	Capital Outlay	280,840	72,754
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	407,813	372,237
Total Expenditures:		9,753,922	10,948,929
Excess (Deficiency) of Revenues Over Expenditures:		(1,408,171)	(1,408,171)
8900-8929	Interfund Transfers In	1,408,171	1,408,171
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		1,408,171	1,408,171
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		1,488,371	1,488,371
Audit Adjustments:			
Ending Fund Balance:		1,488,371	1,488,371
Required Reserves:		1,488,371	1,488,371
Total Available:		0	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
BUILDING FUND (21)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	474,231	374,666
Total Revenues:		474,231	374,666
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	76,114	57,649
3000-3999	Employee Benefits	24,337	24,039
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	2,030,834	1,447,610
6000-6999	Capital Outlay	6,500,050	33,653,610
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	2,914,201	1,615,293
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		11,545,535	36,798,201
Excess (Deficiency) of Revenues Over Expenditures:		(11,071,305)	(36,423,535)
8900-8929	Interfund Transfers In	254,589	0
7600-7629	Interfund Transfers Out	(346,348)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(91,759)	0
Net Increase (Decrease) in Fund Balance:		(11,163,063)	(36,423,535)
Beginning Fund Balance:		53,442,458	42,279,395
Ending Fund Balance:		42,279,395	5,855,860
Required Reserves:		7,470,795	5,855,860
Total Available:		34,808,600	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,790,537	1,880,279
Total Revenues:		2,790,537	1,880,279
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	479	0
3000-3999	Employee Benefits	186	0
4000-4999	Books and Supplies	24,420	333,720
5000-5999	Services, Other Operating Expenses	920,390	16,633,268
6000-6999	Capital Outlay	0	0
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		945,475	16,966,988
Excess (Deficiency) of Revenues Over Expenditures:		1,845,063	(15,086,709)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	(64,630)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(64,630)	0
Net Increase (Decrease) in Fund Balance:		1,780,432	(15,086,709)
Beginning Fund Balance:		13,306,276	15,086,709
Ending Fund Balance:		15,086,709	(0)
Required Reserves:		15,086,709	0
Total Available:		(0)	(0)

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
SCHOOL FACILITIES AID PROGRAM (35)**

		Estimated Actuals FY 2016-2017	Budget FY 2017-2018
Object Code			
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	266,480	204,499
Total Revenues:		266,480	204,499
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	4,060	34,337
6000-6999	Capital Outlay	2,319,908	32,522,564
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		2,323,968	32,556,901
Excess (Deficiency) of Revenues Over Expenditures:		(2,057,488)	(32,352,402)
8900-8929	Interfund Transfers In	63,110	0
7600-7629	Interfund Transfers Out	(171,675)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(108,565)	0
Net Increase (Decrease) in Fund Balance:		(2,166,053)	(32,352,402)
Beginning Fund Balance:		34,769,073	32,603,020
Ending Fund Balance:		32,603,020	250,618
Required Reserves:		32,603,020	250,618
Total Available:		0	(0)

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND (40)**

Object Code	Description	Estimated Actuals	Budget
		FY 2016-2017	FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	106,027	110,949
Total Revenues:		106,027	110,949
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	400,053	0
6000-6999	Capital Outlay	432,816	1,627,105
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		832,869	1,627,105
Excess (Deficiency) of Revenues Over Expenditures:		(726,843)	(1,516,156)
8900-8929	Interfund Transfers In	689,772	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		689,772	0
Net Increase (Decrease) in Fund Balance:		(37,071)	(1,516,156)
Beginning Fund Balance:		1,553,228	1,516,156
Ending Fund Balance:		1,516,156	0
Required Reserves:		1,516,156	0
Total Available:		0	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND (51)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	128,321	115,358
8600-8799	Other Local Revenue	12,106,862	12,438,583
Total Revenues:		12,235,183	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,739,943	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,739,943	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(3,504,760)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(3,504,760)	(2,773,550)
Beginning Fund Balance:		19,622,845	16,118,084
Ending Fund Balance:		16,118,084	13,344,535
Required Reserves:		16,118,084	13,344,535
Total Available:		0	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
CAFETERIA ENTERPRISE FUND (61)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	27,127,184	29,054,909
8300-8599	Other State Revenue	1,896,266	2,047,436
8600-8799	Other Local Revenue	1,746,918	1,481,380
Total Revenues:		30,770,368	32,583,725
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	10,414,842	10,295,253
3000-3999	Employee Benefits	6,276,531	6,429,095
4000-4999	Books and Supplies	11,515,527	13,299,168
5000-5999	Services, Other Operating Expenses	336,999	533,624
6000-6999	Capital Outlay	817,091	795,130
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	1,333,392	1,231,455
Total Expenditures:		30,694,382	32,583,725
Excess (Deficiency) of Revenues Over Expenditures:		75,986	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		75,986	0
Beginning Fund Balance:		10,803,451	9,948,987
Audit Adjustments:		(930,450)	
Ending Fund Balance:		9,948,987	9,948,987
Required Reserves:		0	18,604,056
Total Available:		9,948,987	(8,655,069)

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND (67)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	12,550,606	14,540,498
Total Revenues:		12,550,606	14,540,498
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	481,966	537,642
3000-3999	Employee Benefits	178,573	228,740
4000-4999	Books and Supplies	10,232	25,795
5000-5999	Services, Other Operating Expenses	14,680,893	13,684,524
6000-6999	Capital Outlay	0	0
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,351,664	14,476,702
Excess (Deficiency) of Revenues Over Expenditures:		(2,801,059)	63,796
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,801,059)	63,796
Beginning Fund Balance:		24,815,411	22,014,352
Audit Adjustments:			
Ending Fund Balance:		22,014,352	22,078,148
Required Reserves:		20,111,162	22,078,148
Total Available:		1,903,191	0

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
FOUNDATION TRUST FUND (73)**

Object Code	Description	Estimated Actuals FY 2016-2017	Budget FY 2017-2018
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,135	2,000
Total Revenues:		2,135	2,000
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 &	Other Outgo (excluding Transfers of		
7400-7499	Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		0	0
Excess (Deficiency) of Revenues Over Expenditures:		2,135	2,000
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		2,135	2,000
Beginning Fund Balance:		393,878	396,013
Ending Fund Balance:		396,013	398,013
Required Reserves:		395,782	398,013
Total Available:		230	0

Multi-Year Projections Unrestricted General Fund



(In Millions)		Actual 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
1. Total Revenues		\$468.4	\$470.8	\$466.9	\$476.6	\$482.8
2. Expenditures, Transfers, and Interfund Transfers		448.5	459.7	486.6	494.3	494.4
3. Excess/(Deficit) Revenues Minus Expenditures		19.9	11.1	(19.7)	(17.7)	(11.6)
4. Beginning Balance		32.2	52.1	63.2	43.5	25.8
5. Ending Balance		52.1	63.2	43.5	25.8	14.2
6. Reserves for Stores/Revolving Cash and Prepaid Expense		0.7	0.7	0.7	0.7	0.7
7. Reserves for Economic Uncertainties		12.0	12.7	13.1	13.3	13.3
8. Assigned for Carryover		19.4	14.6	8.8	0	0
9. Undesignated Ending Balance		\$ 20.0	\$ 35.2	\$ 20.9	\$ 11.8	\$ 0.2

Carryover			
Textbooks	\$7.0M	48	Textbooks \$5.0M
TSSP	\$7.6M		TSSP \$3.8M

Multi-Year Projections Restricted General Fund



(In Millions)		Actual 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
1. Total Revenues		\$156.5	\$165.3	\$161.9	\$162.2	\$162.4
2. Expenditures, Transfers, and Interfund Transfers		147.0	166.8	164.5	168.2	170.7
3. Excess/(Deficit) Revenues Minus Expenditures		9.5	(1.5)	(2.6)	(6.0)	(8.3)
4. Beginning Balance		21.5	31.0	29.5	26.9	20.9
5. Ending Balance		\$31.0	\$29.5	\$26.9	\$20.9	\$12.6

Multi-Year Projections Combined General Fund

(In Millions)

	Actual 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
1. Total Revenues	\$624.9	\$636.1	\$628.9	\$638.8	\$645.2
2. Expenditures, Transfers, and Interfund Transfers	595.5	626.5	651.2	662.5	665.1
3. Excess/(Deficit) Revenues Minus Expenditures	29.4	9.8	(22.3)	(23.7)	(19.9)
4. Beginning Balance	53.7	83.1	92.7	70.4	46.7
5. Ending Balance	83.1	92.7	70.4	46.7	26.8
6. Reserves for Stores/Revolving Cash and Prepaid Expense	0.7	0.7	0.7	0.7	0.7
7. Reserve for Restricted Programs	31.0	29.5	26.9	20.9	12.6
8. Reserves for Economic Uncertainties	12.0	12.7	13.1	13.3	13.3
9. Assigned for Carryover	19.4	14.6	8.8	0	0
10. Undesignated Ending Balance	\$ 20.0	\$ 35.2	\$ 20.9	\$ 11.8	\$ 0.2

Carryover			
Textbooks	\$7.0M	50	Textbooks \$5.0M
TSSP	\$7.6M		TSSP \$3.8M

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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
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	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	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	501,598,267.00			0.00	501,598,267.00	510,210,430.00	0.00	510,210,430.00	1.7%
2) Federal Revenue		8100-8299	475,000.00	49,066,464.58	49,541,464.58		391,409.33	44,112,211.10		44,503,620.43	-10.2%
3) Other State Revenue		8300-8599	19,172,453.34	58,071,739.25	77,244,192.59		8,895,575.00	59,197,336.73		68,092,911.73	-11.8%
4) Other Local Revenue		8600-8799	4,764,169.86	2,974,499.28	7,738,669.14		4,706,686.39	1,364,625.00		6,071,311.39	-21.5%
5) TOTAL REVENUES			526,009,890.20	110,112,703.11	636,122,593.31		524,204,100.72	104,674,172.83		628,878,273.55	-1.1%
B. EXPENDITURES											
1) Certificated Salaries		1000-1999	217,365,325.44	56,250,617.86	273,615,943.30		219,864,590.83	55,736,330.06		275,600,920.89	0.7%
2) Classified Salaries		2000-2999	58,217,123.16	21,338,463.25	79,555,586.41		60,076,391.23	22,489,259.57		82,565,650.80	3.8%
3) Employee Benefits		3000-3999	97,752,627.51	42,210,386.12	139,963,013.63		106,845,478.59	45,818,752.03		152,664,230.62	9.1%
4) Books and Supplies		4000-4999	22,101,872.20	13,574,649.53	35,676,521.73		27,799,598.57	10,207,156.16		38,006,754.73	6.5%
5) Services and Other Operating Expenditures		5000-5999	63,861,445.95	23,649,411.52	87,510,857.47		71,752,242.61	24,600,601.69		96,352,844.30	10.1%
6) Capital Outlay		6000-6999	3,332,075.56	4,626,744.24	7,958,819.80		2,265,535.34	1,796,100.00		4,061,635.34	-49.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	186,434.00	185,650.00	372,084.00		25,000.00	267,512.00		292,512.00	-21.4%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(6,766,951.71)	4,691,749.97	(2,075,201.74)		(5,470,940.32)	3,604,424.32		(1,866,516.00)	-10.1%
9) TOTAL EXPENDITURES		7300-7399	456,049,952.11	166,527,672.49	622,577,624.60		483,157,896.85	164,520,135.83		647,678,032.68	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)											
			69,959,938.09	(56,414,969.38)	13,544,968.71		41,046,203.87	(59,845,963.00)		(18,799,759.13)	-238.8%
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	3,594,652.64	302,350.71	3,897,003.35		3,508,495.44	0.00		3,508,495.44	-10.0%
2) Other Sources/Uses											
a) Sources		8930-8979	0.00	0.00	0.00		0.00	0.00		0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00		0.00	0.00		0.00	0.0%
3) Contributions		8980-8999	(55,201,057.29)	55,201,057.29	0.00		(57,292,833.00)	57,292,833.00		0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(58,795,709.93)	54,898,706.58	(3,897,003.35)		(60,801,328.44)	57,292,833.00		(3,508,495.44)	-10.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,164,228.16	(1,516,262.80)	9,647,965.36	(19,755,124.57)	(2,553,130.00)	(22,308,254.57)	-331.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	52,100,072.72	30,989,374.62	83,089,447.34	63,264,300.88	29,473,111.82	92,737,412.70	11.6%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,100,072.72	30,989,374.62	83,089,447.34	63,264,300.88	29,473,111.82	92,737,412.70	11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,100,072.72	30,989,374.62	83,089,447.34	63,264,300.88	29,473,111.82	92,737,412.70	11.6%
2) Ending Balance, June 30 (E + F1e)			63,264,300.88	29,473,111.82	92,737,412.70	43,509,176.31	26,919,981.82	70,429,158.13	-24.1%
Components of Ending Fund Balance									
a) Nonspendable		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Revolving Cash		9712	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	29,473,111.82	29,473,111.82	0.00	26,919,981.82	26,919,981.82	-8.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	14,600,000.00	0.00	14,600,000.00	8,800,000.00	0.00	8,800,000.00	-39.7%
TSSP	0000	9780				3,800,000.00		3,800,000.00	
Textbooks	0000	9780				5,000,000.00		5,000,000.00	
Textbook carryover	0000	9780	7,000,000.00		7,000,000.00				
TSSP Carryover	0000	9780	7,600,000.00		7,600,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,700,000.00	0.00	12,700,000.00	13,100,000.00	0.00	13,100,000.00	3.1%
Unassigned/Unappropriated Amount		9790	35,254,300.88	0.00	35,254,300.88	20,899,176.31	0.00	20,899,176.31	-40.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		
			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	108,756,700.58	27,245,571.82	136,002,272.40			
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	210,000.00	0.00	210,000.00			
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	20,475,000.00	16,080,000.00	36,555,000.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,969,686.58	0.00	1,969,686.58			
6) Stores		9320	500,000.00	0.00	500,000.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			131,911,387.16	43,325,571.82	175,236,958.98			
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	68,560,000.00	13,852,460.00	82,412,460.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	87,086.28	0.00	87,086.28			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			68,647,086.28	13,852,460.00	82,499,546.28			
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								

Description (G9 + H2) - (I6 + J2)	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)	
			63,264,300.88	29,473,111.82	92,737,412.70				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	401,808,932.00	0.00	401,808,932.00	427,958,379.00	0.00	427,958,379.00	6.5%
Education Protection Account State Aid - Current Year		8012	64,369,892.00	0.00	64,369,892.00	59,448,577.00	0.00	59,448,577.00	-7.6%
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	305,733.00	0.00	305,733.00	305,733.00	0.00	305,733.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	28,052,553.00	0.00	28,052,553.00	28,052,553.00	0.00	28,052,553.00	0.0%
Unsecured Roll Taxes		8042	1,015,567.00	0.00	1,015,567.00	1,015,567.00	0.00	1,015,567.00	0.0%
Prior Years' Taxes		8043	36,197.00	0.00	36,197.00	36,197.00	0.00	36,197.00	0.0%
Supplemental Taxes		8044	520,837.00	0.00	520,837.00	520,837.00	0.00	520,837.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,803.00)	0.00	(6,352,803.00)	(6,352,803.00)	0.00	(6,352,803.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,326,994.00	0.00	13,326,994.00	754,733.00	0.00	754,733.00	-94.3%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,083,902.00	0.00	503,083,902.00	511,739,773.00	0.00	511,739,773.00	1.7%
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	(1,485,635.00)	0.00	(1,485,635.00)	(1,529,343.00)	0.00	(1,529,343.00)	2.9%
Property Taxes Transfers		8097	0.00	0.00	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			501,598,267.00	0.00	501,598,267.00	510,210,430.00	0.00	510,210,430.00	1.7%
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	9,446,794.00	9,446,794.00	0.00	9,446,794.00	9,446,794.00	0.0%
Special Education Discretionary Grants		8182	0.00	792,246.00	792,246.00	0.00	1,338,263.00	1,338,263.00	68.9%
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		31,119,974.64	31,119,974.64		24,140,114.24	24,140,114.24	-22.4%
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		3,423,497.59	3,423,497.59		3,325,458.00	3,325,458.00	-2.9%
Title III, Part A, Immigrant Education Program	4201	8290		45,369.79	45,369.79		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)	
Title III, Part A, English Learner Program	4203	8290		1,882,339.71	1,882,339.71		1,240,203.40	1,240,203.40	-34.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610 3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		8,078.84	8,078.84		2,084,400.00	2,084,400.00	25700.7%
Career and Technical Education	3500-3599	8290		679,230.00	679,230.00		679,230.00	679,230.00	0.0%
All Other Federal Revenue	All Other	8290	475,000.00	1,668,934.01	2,143,934.01	391,409.33	1,857,748.46	2,249,157.79	4.9%
TOTAL, FEDERAL REVENUE			475,000.00	49,066,464.58	49,541,464.58	391,409.33	44,112,211.10	44,503,620.43	-10.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROCP Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		25,359,286.00	25,359,286.00		25,359,286.00	25,359,286.00	0.0%
Prior Years	6500	8319		(107,526.00)	(107,526.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	35,604.00	487,649.00	523,253.00	0.00	487,649.00	487,649.00	-6.8%
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	12,105,248.00	0.00	12,105,248.00	1,737,565.00	0.00	1,737,565.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	6,981,601.34	2,164,273.36	9,145,874.70	7,108,010.00	2,221,253.00	9,329,263.00	2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,729,202.73	8,729,202.73		8,841,702.73	8,841,702.73	1.3%
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		884,900.00	884,900.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		65,843.00	65,843.00		2,677,709.00	2,677,709.00	3966.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,000.00	20,488,111.16	20,538,111.16	50,000.00	19,609,737.00	19,659,737.00	-4.3%
TOTAL OTHER STATE REVENUE			19,172,453.34	58,071,739.25	77,244,192.59	8,895,575.00	59,197,336.73	68,092,911.73	-11.8%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	0.00	1,339,986.21	1,339,986.21	0.00	0.00	0.00	-100.0%
Not Subject to LCFF Deduction									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,115.00	0.00	60,115.00	60,000.00	0.00	60,000.00	-0.2%
Interest		8660	550,000.00	0.00	550,000.00	800,000.00	0.00	800,000.00	45.5%
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	117,195.60	0.00	117,195.60	45,000.00	0.00	45,000.00	-61.6%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,037.00	0.00	71,037.00	103,026.39	0.00	103,026.39	45.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	3,965,822.26	453,317.07	4,419,139.33	3,698,660.00	60,000.00	3,758,660.00	-14.9%
Tuition		8710	0.00	1,181,196.00	1,181,196.00	0.00	1,304,625.00	1,304,625.00	10.4%
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			4,764,169.86	2,974,499.28	7,738,669.14	4,706,686.39	1,364,625.00	6,071,311.39	-21.5%
TOTAL REVENUES			526,009,890.20	110,112,703.11	636,122,593.31	524,204,100.72	104,674,172.83	628,878,273.55	-1.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Restricted (E)	Total Fund col. D + E (F)			
			Unrestricted (A)	Restricted (B)			Unrestricted (D)		
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	172,466,211.51	34,197,624.95	206,663,836.46	170,405,994.40	34,326,733.97	204,732,728.37	-0.9%
Certificated Pupil Support Salaries		1200	15,324,345.39	10,050,009.04	25,374,354.43	16,016,241.00	10,910,370.00	26,926,611.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	18,020,559.63	3,443,839.50	21,464,399.13	19,654,133.13	3,464,600.20	23,118,733.33	7.7%
Other Certificated Salaries		1900	11,554,208.91	8,559,144.37	20,113,353.28	13,788,222.30	7,034,625.89	20,822,848.19	3.5%
TOTAL CERTIFICATED SALARIES			217,365,325.44	56,250,617.86	273,615,943.30	219,864,590.83	55,736,330.06	275,600,920.89	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,787,459.43	10,274,957.05	13,062,416.48	2,052,570.51	11,096,193.53	13,148,764.04	0.7%
Classified Support Salaries		2200	20,152,144.84	5,902,965.35	26,055,110.19	21,159,584.33	6,461,317.67	27,620,902.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	5,311,771.89	947,649.00	6,259,420.89	5,342,668.04	973,721.00	6,316,389.04	0.9%
Clerical, Technical and Office Salaries		2400	25,177,907.51	2,919,144.16	28,097,051.67	26,779,224.96	2,369,278.90	29,148,503.86	3.7%
Other Classified Salaries		2900	4,787,839.49	1,293,747.69	6,081,587.18	4,742,343.39	1,588,748.47	6,331,091.86	4.1%
TOTAL CLASSIFIED SALARIES			58,217,123.16	21,338,463.25	79,555,586.41	60,076,391.23	22,489,259.57	82,565,650.80	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,518,581.86	22,544,787.26	50,063,369.12	30,796,891.22	23,550,586.45	54,347,477.67	8.6%
PERS		3201-3202	8,922,795.40	3,106,640.53	12,029,435.93	10,054,397.49	3,914,047.77	13,968,445.26	16.1%
OASDI/Medicare/Alternative		3301-3302	6,432,349.53	2,403,385.13	8,835,734.66	7,939,353.89	2,673,633.89	10,612,987.78	20.1%
Health and Welfare Benefits		3401-3402	41,821,844.93	11,267,229.95	53,089,074.88	46,021,590.70	12,543,645.68	58,565,236.38	10.3%
Unemployment Insurance		3501-3502	159,908.01	60,180.40	220,088.41	451,606.51	39,129.59	490,736.10	123.0%
Workers' Compensation		3601-3602	4,428,073.57	1,295,669.04	5,723,742.61	5,097,890.66	1,392,519.85	6,490,410.51	13.4%
OPEB, Allocated		3701-3702	2,432,349.27	681,902.43	3,114,251.70	2,867,241.52	762,655.85	3,629,897.37	16.6%
OPEB, Active Employees		3751-3752	2,993,793.94	850,591.38	3,844,385.32	3,585,810.60	942,532.95	4,528,343.55	17.8%
Other Employee Benefits		3901-3902	3,042,931.00	0.00	3,042,931.00	30,696.00	0.00	30,696.00	-99.0%
TOTAL EMPLOYEE BENEFITS			97,752,627.51	42,210,386.12	139,963,013.63	106,845,478.59	45,818,752.03	152,664,230.62	9.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,474,844.18	651,270.03	2,126,114.21	11,176,678.88	2,223,253.00	13,399,931.88	530.3%
Books and Other Reference Materials		4200	750,065.55	243,168.11	993,233.66	527,917.80	151,523.76	679,441.56	31.6%
Materials and Supplies		4300	15,766,277.20	10,446,305.10	26,212,582.30	13,647,696.88	5,901,295.77	19,548,992.65	-25.4%

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)	
Noncapitalized Equipment		4400	4,110,685.27	2,233,906.29	6,344,591.56	2,447,305.01	1,931,083.63	4,378,388.64	-31.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			22,101,872.20	13,574,649.53	35,676,521.73	27,799,598.57	10,207,155.16	38,006,754.73	6.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	23,733,801.09	11,878,425.68	35,612,226.77	25,158,814.61	14,936,839.85	40,095,654.46	12.6%
Travel and Conferences		5200	2,169,252.15	1,528,357.21	3,697,609.36	2,208,506.77	1,197,512.49	3,406,019.26	-7.9%
Dues and Memberships		5300	122,246.47	11,521.93	133,768.40	146,798.72	134,655.28	281,454.00	110.4%
Insurance		5400 - 5450	3,012,385.90	0.00	3,012,385.90	2,617,100.00	0.00	2,617,100.00	-13.1%
Operations and Housekeeping Services		5500	12,217,728.12	16,181.00	12,233,909.12	13,248,157.00	5,200.00	13,253,357.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,794,567.81	4,705,185.87	6,499,753.68	2,379,790.30	2,903,609.82	5,283,400.12	-18.7%
Transfers of Direct Costs		5710	(152,438.39)	152,438.39	0.00	(167,657.00)	167,657.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	219,323.81	(373,102.29)	(153,778.48)	303,974.81	(19,571.02)	284,403.79	-284.9%
Professional/Consulting Services and Operating Expenditures		5800	17,772,350.88	5,678,986.38	23,451,337.26	22,730,659.36	5,231,118.27	27,961,777.63	19.2%
Communications		5900	2,972,228.11	51,417.35	3,023,645.46	3,126,098.04	43,580.00	3,169,678.04	4.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			63,861,445.95	23,649,411.52	87,510,857.47	71,752,242.61	24,600,601.69	96,352,844.30	10.1%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	250,000.00	250,000.00	New
Land Improvements		6170	7,306.00	0.00	7,306.00	7,306.00	0.00	7,306.00	0.0%
Buildings and Improvements of Buildings		6200	1,063,947.61	3,814,972.34	4,878,919.95	616,527.79	1,106,100.00	1,722,627.79	-64.7%
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	2,243,962.45	798,710.90	3,042,673.35	1,487,801.55	290,000.00	1,777,801.55	-41.6%
Equipment Replacement		6500	16,859.50	13,061.00	29,920.50	153,900.00	150,000.00	303,900.00	915.7%
TOTAL CAPITAL OUTLAY			3,332,075.56	4,626,744.24	7,958,819.80	2,266,535.34	1,796,100.00	4,061,635.34	-49.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	7,639.00	0.00	7,639.00	25,000.00	0.00	25,000.00	227.3%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	178,795.00	0.00	178,795.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs									
Special Education SELPA Transfers of Apportionments		7221		185,650.00	185,650.00		267,512.00	267,512.00	44.1%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500			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		7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360			0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			186,434.00	185,650.00	372,084.00	25,000.00	267,512.00	292,512.00	-21.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,691,749.97)	4,691,749.97	0.00	(3,604,424.32)	3,604,424.32	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,075,201.74)	0.00	(2,075,201.74)	(1,866,516.00)	0.00	(1,866,516.00)	-10.1%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,766,951.71)	4,691,749.97	(2,075,201.74)	(5,470,940.32)	3,604,424.32	(1,866,516.00)	-10.1%
TOTAL EXPENDITURES			456,049,952.11	166,527,672.49	622,577,624.60	483,157,896.85	164,520,135.83	647,678,032.68	4.0%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	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	0.0%	
From: Bond Interest and Redemption Fund			8914		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	0.0%	
(a) TOTAL INTERFUND TRANSFERS IN					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	0.0%	
To: Special Reserve Fund			7612		0.00	0.00	0.00	0.00	0.00	0.0%	
To: State School Building Fund/ County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.0%	
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out			7619		3,594,652.64	302,350.71	3,897,003.35	3,508,495.44	0.00	3,508,495.44	-10.0%
(b) TOTAL INTERFUND TRANSFERS OUT					3,594,652.64	302,350.71	3,897,003.35	3,508,495.44	0.00	3,508,495.44	-10.0%
OTHER SOURCES/USES											
SOURCES											
State Apportionments			8931		0.00	0.00	0.00	0.00	0.00	0.0%	
Emergency Apportionments											
Proceeds											
Proceeds from Sale/Lease- Purchase of Land/Buildings			8953		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	0.0%	
Long-Term Debt Proceeds											
Proceeds from Certificates of Participation			8971		0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Capital Leases			8972		0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds			8973		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	0.0%	

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(55,201,057.29)	55,201,057.29	0.00	(57,292,833.00)	57,292,833.00	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			(55,201,057.29)	55,201,057.29	0.00	(57,292,833.00)	57,292,833.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,795,709.93)	54,898,706.58	(3,897,003.35)	(60,801,328.44)	57,292,833.00	(3,508,495.44)	-10.0%

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	1,080,661.00	1,131,811.00	4.7%
3) Other State Revenue		8300-8599	5,985,949.94	7,062,189.00	18.0%
4) Other Local Revenue		8600-8799	1,853,513.74	160,000.00	-91.4%
5) TOTAL, REVENUES			8,920,124.68	8,354,000.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,087,104.72	4,148,981.79	1.5%
2) Classified Salaries		2000-2999	1,222,472.00	1,379,121.43	12.8%
3) Employee Benefits		3000-3999	2,085,759.80	2,197,782.04	5.4%
4) Books and Supplies		4000-4999	733,535.00	246,160.74	-66.4%
5) Services and Other Operating Expenditures		5000-5999	451,974.94	256,377.00	-43.3%
6) Capital Outlay		6000-6999	62,124.00	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	333,997.21	262,824.00	-21.3%
9) TOTAL, EXPENDITURES			8,976,967.67	8,491,247.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,842.99)	(137,247.00)	141.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	56,843.00	93,153.00	63.9%
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			56,843.00	93,153.00	63.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			0.01	(44,094.00)	-440940100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,431.77	274,431.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,431.77	274,431.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,431.77	274,431.78	0.0%
2) Ending Balance, June 30 (E + F1e)			274,431.78	230,337.78	-16.1%
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	134,566.50	134,566.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	139,865.28	95,771.28	-31.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,876.78		
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	695,000.00		
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			894,876.78		
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	520,445.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	100,000.00		
6) TOTAL, LIABILITIES			620,445.00		
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)			274,431.78		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	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	1,080,661.00	1,131,811.00	4.7%
TOTAL, FEDERAL REVENUE			1,080,661.00	1,131,811.00	4.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	54,814.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	5,508,479.94	6,784,521.00	23.2%
All Other State Revenue	All Other	8590	477,470.00	222,854.00	-53.3%
TOTAL, OTHER STATE REVENUE			5,985,949.94	7,062,189.00	18.0%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	1,676,201.21	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	177,312.53	160,000.00	-9.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,853,513.74	160,000.00	-91.4%
TOTAL, REVENUES			8,920,124.68	8,354,000.00	-6.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,183,022.72	3,154,207.79	-0.9%
Certificated Pupil Support Salaries		1200	185,799.00	190,935.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	583,312.00	591,573.00	1.4%
Other Certificated Salaries		1900	134,971.00	212,266.00	57.3%
TOTAL, CERTIFICATED SALARIES			4,087,104.72	4,148,981.79	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	84,027.00	109,863.00	30.7%
Classified Support Salaries		2200	283,371.00	300,107.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	849,901.00	916,095.43	7.8%
Other Classified Salaries		2900	5,173.00	53,056.00	925.6%
TOTAL, CLASSIFIED SALARIES			1,222,472.00	1,379,121.43	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	853,824.00	582,518.65	-31.8%
PERS		3201-3202	305,003.49	235,891.00	-22.7%
OASDI/Medicare/Alternative		3301-3302	15,462.00	169,739.51	997.8%
Health and Welfare Benefits		3401-3402	876,640.44	994,056.60	13.4%
Unemployment Insurance		3501-3502	427.20	2,766.77	547.7%
Workers' Compensation		3601-3602	15,191.81	98,429.27	547.9%
OPEB, Allocated		3701-3702	8,909.46	47,634.84	434.7%
OPEB, Active Employees		3751-3752	10,301.40	66,745.40	547.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,085,759.80	2,197,782.04	5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	98,325.00	246,160.74	150.4%
Books and Other Reference Materials		4200	2,094.00	0.00	-100.0%
Materials and Supplies		4300	176,888.00	0.00	-100.0%
Noncapitalized Equipment		4400	456,228.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			733,535.00	246,160.74	-66.4%

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	36,599.00	41,080.00	12.2%
Dues and Memberships		5300	850.00	0.00	-100.0%
Insurance		5400-5450	195.00	0.00	-100.0%
Operations and Housekeeping Services		5500	162,680.00	123,500.00	-24.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,870.94	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,069.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	168,364.00	91,797.00	-45.5%
Communications		5900	16,347.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,974.94	256,377.00	-43.3%
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	857.00	0.00	-100.0%
Equipment		6400	61,267.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,124.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	333,997.21	262,824.00	-21.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			333,997.21	262,824.00	-21.3%
TOTAL, EXPENDITURES			8,976,967.67	8,491,247.00	-5.4%

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	56,843.00	93,153.00	63.9%
(a) TOTAL, INTERFUND TRANSFERS IN			56,843.00	93,153.00	63.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			56,843.00	93,153.00	63.9%

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	314,366.95	566,637.00	80.2%
3) Other State Revenue		8300-8599	7,926,224.00	8,868,961.00	11.9%
4) Other Local Revenue		8600-8799	105,160.00	105,160.00	0.0%
5) TOTAL, REVENUES			8,345,750.95	9,540,758.00	14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,123,667.01	3,624,341.62	16.0%
2) Classified Salaries		2000-2999	2,393,039.31	2,799,508.65	17.0%
3) Employee Benefits		3000-3999	2,424,886.65	3,138,456.76	29.4%
4) Books and Supplies		4000-4999	667,135.34	524,304.61	-21.4%
5) Services and Other Operating Expenditures		5000-5999	456,541.72	417,326.36	-8.6%
6) Capital Outlay		6000-6999	280,839.82	72,754.44	-74.1%
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	407,812.53	372,237.00	-8.7%
9) TOTAL, EXPENDITURES			9,753,922.38	10,948,929.44	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,408,171.43)	(1,408,171.44)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,408,171.44	1,408,171.44	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			1,408,171.44	1,408,171.44	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)			0.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,488,370.88	1,488,370.89	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,370.88	1,488,370.89	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,370.88	1,488,370.89	0.0%
2) Ending Balance, June 30 (E + F1e)			1,488,370.89	1,488,370.89	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	1,488,370.89	1,488,370.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,450,170.89		
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	1,625,000.00		
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			3,075,170.89		
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	1,550,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	36,800.00		
6) TOTAL, LIABILITIES			1,586,800.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,488,370.89		

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	314,366.95	566,637.00	80.2%
TOTAL, FEDERAL REVENUE			314,366.95	566,637.00	80.2%
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	7,743,661.00	8,848,961.00	14.3%
All Other State Revenue	All Other	8590	182,563.00	20,000.00	-89.0%
TOTAL, OTHER STATE REVENUE			7,926,224.00	8,868,961.00	11.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,100.00	5,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60.00	60.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,160.00	105,160.00	0.0%
TOTAL, REVENUES			8,345,750.95	9,540,758.00	14.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,625,081.13	2,970,039.62	13.1%
Certificated Pupil Support Salaries		1200	0.00	80,195.00	New
Certificated Supervisors' and Administrators' Salaries		1300	215,880.40	291,401.00	35.0%
Other Certificated Salaries		1900	282,705.48	282,706.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,123,667.01	3,624,341.62	16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,262,313.00	1,591,140.98	26.0%
Classified Support Salaries		2200	98,770.03	103,344.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	545,912.64	707,902.67	29.7%
Other Classified Salaries		2900	486,043.64	397,121.00	-18.3%
TOTAL, CLASSIFIED SALARIES			2,393,039.31	2,799,508.65	17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	597,271.29	490,161.00	-17.9%
PERS		3201-3202	455,109.99	492,805.00	8.3%
OASDI/Medicare/Alternative		3301-3302	149,695.41	284,048.00	89.8%
Health and Welfare Benefits		3401-3402	1,091,291.79	1,613,443.76	47.8%
Unemployment Insurance		3501-3502	1,705.70	3,213.00	88.4%
Workers' Compensation		3601-3602	57,594.26	114,345.00	98.5%
OPEB, Allocated		3701-3702	33,155.78	62,908.00	89.7%
OPEB, Active Employees		3751-3752	39,062.43	77,533.00	98.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,424,886.65	3,138,456.76	29.4%
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	641,929.35	510,304.61	-20.5%
Noncapitalized Equipment		4400	25,205.99	14,000.00	-44.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			667,135.34	524,304.61	-21.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	463.00	0.00	-100.0%
Travel and Conferences		5200	20,677.00	21,080.00	1.9%
Dues and Memberships		5300	2,025.00	1,800.00	-11.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,556.00	51,000.00	32.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,569.00	26,100.00	107.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	207,012.31	141,803.36	-31.5%
Professional/Consulting Services and Operating Expenditures		5800	170,046.41	166,500.00	-2.1%
Communications		5900	5,193.00	9,043.00	74.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			456,541.72	417,326.36	-8.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	11,509.82	0.00	-100.0%
Buildings and Improvements of Buildings		6200	59,171.00	0.00	-100.0%
Equipment		6400	210,159.00	72,754.44	-65.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			280,839.82	72,754.44	-74.1%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	407,812.53	372,237.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			407,812.53	372,237.00	-8.7%
TOTAL, EXPENDITURES			9,753,922.38	10,948,929.44	12.3%

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	1,408,171.44	1,408,171.44	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,408,171.44	1,408,171.44	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)			1,408,171.44	1,408,171.44	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	3,549.00	0.00	-100.0%
5) TOTAL, REVENUES			3,549.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,997,207.25	2,001,171.00	0.2%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
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			1,997,207.25	2,007,171.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,993,658.25)	(2,007,171.00)	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,007,171.00	2,007,171.00	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			2,007,171.00	2,007,171.00	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)			13,512.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	13,512.75	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	13,512.75	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	13,512.75	New
2) Ending Balance, June 30 (E + F1e)			13,512.75	13,512.75	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	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	13,512.75	13,512.75	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	13,362.75		
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	150.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,512.75		
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)			13,512.75		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,549.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,549.00	0.00	-100.0%
TOTAL, REVENUES			3,549.00	0.00	-100.0%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,997,207.25	2,000,171.00	0.1%
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	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,997,207.25	2,001,171.00	0.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,997,207.25	2,007,171.00	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	2,007,171.00	2,007,171.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,007,171.00	2,007,171.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,007,171.00	2,007,171.00	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	474,230.60	374,666.00	-21.0%
5) TOTAL, REVENUES			474,230.60	374,666.00	-21.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,114.20	57,649.00	-24.3%
3) Employee Benefits		3000-3999	24,336.96	24,039.14	-1.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,030,833.66	1,447,609.86	-28.7%
6) Capital Outlay		6000-6999	6,500,050.04	33,653,609.82	417.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,914,200.56	1,615,293.00	-44.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,545,535.42	36,798,200.82	218.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,071,304.82)	(36,423,534.82)	229.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	254,589.00	0.00	-100.0%
b) Transfers Out		7600-7629	346,347.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,758.56)	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)			(11,163,063.38)	(36,423,534.82)	226.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,442,458.30	42,279,394.92	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,442,458.30	42,279,394.92	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,442,458.30	42,279,394.92	-20.9%
2) Ending Balance, June 30 (E + F1e)			42,279,394.92	5,855,860.10	-86.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200,000.00	0.00	-100.0%
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	42,079,394.92	5,855,860.10	-86.1%
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	46,979,394.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	200,000.00		
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			47,179,394.92		
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	4,900,000.00		
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			4,900,000.00		
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)			42,279,394.92		

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	474,230.60	374,666.00	-21.0%
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			474,230.60	374,666.00	-21.0%
TOTAL, REVENUES			474,230.60	374,666.00	-21.0%

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	54,559.92	41,533.00	-23.9%
Clerical, Technical and Office Salaries		2400	21,554.28	16,116.00	-25.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,114.20	57,649.00	-24.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,868.02	9,108.54	-7.7%
OASDI/Medicare/Alternative		3301-3302	753.93	4,410.15	485.0%
Health and Welfare Benefits		3401-3402	10,631.27	8,167.80	-23.2%
Unemployment Insurance		3501-3502	39.04	28.82	-26.2%
Workers' Compensation		3601-3602	1,356.32	1,026.15	-24.3%
OPEB, Allocated		3701-3702	773.16	601.86	-22.2%
OPEB, Active Employees		3751-3752	915.22	695.82	-24.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,336.96	24,039.14	-1.2%
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	216.93	300.00	38.3%
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	13,662.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	234,936.76	25,000.00	-89.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,782,017.97	1,422,309.86	-20.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,030,833.66	1,447,609.86	-28.7%
CAPITAL OUTLAY					
Land		6100	13,154.59	38,100.00	189.6%
Land Improvements		6170	348,283.83	1,698,609.20	387.7%
Buildings and Improvements of Buildings		6200	5,842,099.26	31,596,900.62	440.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	296,512.36	320,000.00	7.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,500,050.04	33,653,609.82	417.7%
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	2,914,200.56	1,615,293.00	-44.6%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,914,200.56	1,615,293.00	-44.6%
TOTAL, EXPENDITURES			11,545,535.42	36,798,200.82	218.7%

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	254,589.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			254,589.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	346,347.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			346,347.56	0.00	-100.0%

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	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(91,758.56)	0.00	-100.0%

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	2,790,537.28	1,880,279.00	-32.6%
5) TOTAL REVENUES			2,790,537.28	1,880,279.00	-32.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	479.00	0.00	-100.0%
3) Employee Benefits		3000-3999	185.52	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,420.31	333,720.00	1266.6%
6) Capital Outlay		6000-6999	920,389.82	16,633,267.84	1707.2%
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			945,474.65	16,966,987.84	1694.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,845,062.63	(15,086,708.84)	-917.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	64,630.25	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,630.25)	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)			1,780,432.38	(15,086,708.84)	-947.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,306,276.46	15,086,708.84	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,306,276.46	15,086,708.84	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,306,276.46	15,086,708.84	13.4%
2) Ending Balance, June 30 (E + F1e)			15,086,708.84	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,086,708.84	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	15,563,708.84		
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	23,000.00		
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			15,586,708.84		
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	500,000.00		
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			500,000.00		
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)			15,086,708.84		

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	50,182.67	80,279.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,740,354.61	1,800,000.00	-34.3%
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			2,790,537.28	1,880,279.00	-32.6%
TOTAL, REVENUES			2,790,537.28	1,880,279.00	-32.6%

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	315.15	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	163.85	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50.89	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	36.60	0.00	-100.0%
Health and Welfare Benefits		3401-3402	81.53	0.00	-100.0%
Unemployment Insurance		3501-3502	0.23	0.00	-100.0%
Workers' Compensation		3601-3602	8.56	0.00	-100.0%
OPEB, Allocated		3701-3702	2.93	0.00	-100.0%
OPEB, Active Employees		3751-3752	4.78	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			185.52	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	6,603.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,817.31	333,720.00	1773.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,420.31	333,720.00	1266.6%
CAPITAL OUTLAY					
Land		6100	80,884.20	6,134,965.99	7484.9%
Land Improvements		6170	170,250.00	270,250.00	58.7%
Buildings and Improvements of Buildings		6200	669,255.62	10,153,051.85	1417.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	75,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			920,389.82	16,633,267.84	1707.2%
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			945,474.65	16,966,987.84	1694.5%

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	64,630.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			64,630.25	0.00	-100.0%
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)			(64,630.25)	0.00	-100.0%

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	266,479.69	204,499.33	-23.3%
5) TOTAL, REVENUES			266,479.69	204,499.33	-23.3%
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	4,060.00	34,336.66	745.7%
6) Capital Outlay		6000-6999	2,319,908.17	32,522,564.28	1301.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,323,968.17	32,556,900.94	1300.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,057,488.48)	(32,352,401.61)	1472.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,109.89	0.00	-100.0%
b) Transfers Out		7600-7629	171,674.70	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,564.81)	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)			(2,166,053.29)	(32,352,401.61)	1393.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,769,073.37	32,603,020.08	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,769,073.37	32,603,020.08	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,769,073.37	32,603,020.08	-6.2%
2) Ending Balance, June 30 (E + F1e)			32,603,020.08	250,618.47	-99.2%
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	32,603,020.08	250,618.47	-99.2%
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	31,448,597.97		
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	1,232,422.11		
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			32,681,020.08		
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	78,000.00		
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			78,000.00		
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)			32,603,020.08		

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	266,479.69	204,499.33	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			266,479.69	204,499.33	-23.3%
TOTAL, REVENUES			266,479.69	204,499.33	-23.3%

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	4,060.00	34,336.66	745.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,060.00	34,336.66	745.7%
CAPITAL OUTLAY					
Land		6100	945,685.08	2,800,000.00	196.1%
Land Improvements		6170	0.00	3,371,259.92	New
Buildings and Improvements of Buildings		6200	1,374,223.09	25,880,096.25	1783.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	471,208.11	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,319,908.17	32,522,564.28	1301.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,323,968.17	32,556,900.94	1300.9%

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	63,109.89	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,109.89	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	171,674.70	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			171,674.70	0.00	-100.0%

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)			(108,564.81)	0.00	-100.0%

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	106,026.54	110,948.96	4.6%
5) TOTAL, REVENUES			106,026.54	110,948.96	4.6%
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	400,053.02	0.00	-100.0%
6) Capital Outlay		6000-6999	432,816.37	1,627,105.38	275.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			832,869.39	1,627,105.38	95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(726,842.85)	(1,516,156.42)	108.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	689,771.53	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			689,771.53	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)			(37,071.32)	(1,516,156.42)	3989.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,553,227.74	1,516,156.42	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,553,227.74	1,516,156.42	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,553,227.74	1,516,156.42	-2.4%
2) Ending Balance, June 30 (E + F1e)			1,516,156.42	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,516,156.42	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2,003,656.42		
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	7,500.00		
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			2,011,156.42		
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	495,000.00		
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			495,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,516,156.42		

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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,920.44	110,948.96	50.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,106.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106,026.54	110,948.96	4.6%
TOTAL, REVENUES			106,026.54	110,948.96	4.6%

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	200,659.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	199,394.02	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,053.02	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	250,290.44	0.00	-100.0%
Buildings and Improvements of Buildings		6200	37,696.98	1,627,105.38	4216.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	144,828.95	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			432,816.37	1,627,105.38	275.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			832,869.39	1,627,105.38	95.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	689,771.53	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			689,771.53	0.00	-100.0%
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)			689,771.53	0.00	-100.0%

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	128,321.00	115,358.00	-10.1%
4) Other Local Revenue		8600-8799	12,106,862.00	12,438,583.19	2.7%
5) TOTAL, REVENUES			12,235,183.00	12,553,941.19	2.6%
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	15,739,943.28	15,327,491.08	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,739,943.28	15,327,491.08	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,504,760.28)	(2,773,549.89)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(3,504,760.28)	(2,773,549.89)	-20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,622,844.69	16,118,084.41	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,622,844.69	16,118,084.41	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,622,844.69	16,118,084.41	-17.9%
2) Ending Balance, June 30 (E + F1e)			16,118,084.41	13,344,534.52	-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	16,118,084.41	13,344,534.52	-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	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,118,084.41		
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	4,000,000.00		
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			16,118,084.41		
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)			16,118,084.41		

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	128,321.00	115,358.00	-10.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			128,321.00	115,358.00	-10.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,475,079.00	8,565,685.59	-18.2%
Unsecured Roll		8612	974,792.00	934,294.12	-4.2%
Prior Years' Taxes		8613	0.00	4,900.00	New
Supplemental Taxes		8614	399,732.00	281,703.48	-29.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	216,607.00	152,000.00	-29.8%
Interest		8660	40,652.00	2,500,000.00	6049.8%
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			12,106,862.00	12,438,583.19	2.7%
TOTAL, REVENUES			12,235,183.00	12,553,941.19	2.6%

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	7,596,702.80	6,538,624.20	-13.9%
Bond Interest and Other Service Charges		7434	8,143,240.48	8,788,866.88	7.9%
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)			15,739,943.28	15,327,491.08	-2.6%
TOTAL, EXPENDITURES			15,739,943.28	15,327,491.08	-2.6%

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	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	27,127,184.00	29,054,909.00	7.1%
3) Other State Revenue		8300-8599	1,896,266.00	2,047,436.00	8.0%
4) Other Local Revenue		8600-8799	1,746,918.00	1,481,380.00	-15.2%
5) TOTAL, REVENUES			30,770,368.00	32,583,725.00	5.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,414,842.00	10,295,253.00	-1.1%
3) Employee Benefits		3000-3999	6,276,531.00	6,429,095.00	2.4%
4) Books and Supplies		4000-4999	11,515,527.36	13,299,168.06	15.5%
5) Services and Other Operating Expenses		5000-5999	336,998.77	533,623.94	58.3%
6) Depreciation		6000-6999	817,091.00	795,130.00	-2.7%
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	1,333,392.00	1,231,455.00	-7.6%
9) TOTAL, EXPENSES			30,694,382.13	32,583,725.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,985.87	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 NET POSITION (C + D4)			75,985.87	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,803,450.63	9,948,986.50	-7.9%
b) Audit Adjustments		9793	(930,450.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,873,000.63	9,948,986.50	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,873,000.63	9,948,986.50	0.8%
2) Ending Net Position, June 30 (E + F1e)			9,948,986.50	9,948,986.50	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,590,251.62	0.00	-100.0%
b) Restricted Net Position		9797	15,013,803.94	18,604,055.56	23.9%
c) Unrestricted Net Position		9790	(8,655,069.06)	(8,655,069.06)	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	10,199,719.31		
c) in Revolving Fund		9130	9,455.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,272,608.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87,086.28		
6) Stores		9320	824,714.09		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(7,000,147.57)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,661,478.18		
g) Accumulated Depreciation - Equipment		9445	(5,913,016.16)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,983,834.30		
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	8,990,887.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,969,686.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	74,274.17		
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			11,034,847.80		
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)			9,948,986.50		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,127,184.00	27,144,824.00	0.1%
Donated Food Commodities		8221	0.00	1,910,085.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,127,184.00	29,054,909.00	7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,896,266.00	2,047,436.00	8.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,896,266.00	2,047,436.00	8.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,743,598.00	1,454,490.00	-16.6%
Interest		8660	1,923.00	22,617.00	1076.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,397.00	4,273.00	205.9%
TOTAL, OTHER LOCAL REVENUE			1,746,918.00	1,481,380.00	-15.2%
TOTAL, REVENUES			30,770,368.00	32,583,725.00	5.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,545,332.00	7,588,589.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,862,937.00	1,803,473.00	-3.2%
Clerical, Technical and Office Salaries		2400	915,138.00	878,231.00	-4.0%
Other Classified Salaries		2900	91,435.00	24,960.00	-72.7%
TOTAL, CLASSIFIED SALARIES			10,414,842.00	10,295,253.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,122,368.00	1,533,671.00	36.6%
OASDI/Medicare/Alternative		3301-3302	2,475,876.00	2,485,589.00	0.4%
Health and Welfare Benefits		3401-3402	2,278,545.00	2,007,158.00	-11.9%
Unemployment Insurance		3501-3502	4,951.00	4,867.00	-1.7%
Workers' Compensation		3601-3602	176,255.00	178,993.00	1.6%
OPEB, Allocated		3701-3702	101,532.00	101,349.00	-0.2%
OPEB, Active Employees		3751-3752	117,004.00	117,468.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,276,531.00	6,429,095.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	258.00	259.00	0.4%
Materials and Supplies		4300	265,520.00	309,320.00	16.5%
Noncapitalized Equipment		4400	199,373.00	189,406.00	-5.0%
Food		4700	11,050,376.36	12,800,183.06	15.8%
TOTAL, BOOKS AND SUPPLIES			11,515,527.36	13,299,168.06	15.5%

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	3,824.00	16,712.00	337.0%
Dues and Memberships		5300	8,157.00	9,240.00	13.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	466,439.00	494,384.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,136.00	96,296.00	17.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(554,518.23)	(455,799.06)	-17.8%
Professional/Consulting Services and Operating Expenditures		5800	276,768.00	312,833.00	13.0%
Communications		5900	54,193.00	59,958.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			336,998.77	533,623.94	58.3%
DEPRECIATION					
Depreciation Expense		6900	817,091.00	795,130.00	-2.7%
TOTAL, DEPRECIATION			817,091.00	795,130.00	-2.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,333,392.00	1,231,455.00	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,333,392.00	1,231,455.00	-7.6%
TOTAL, EXPENSES			30,694,382.13	32,583,725.00	6.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	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	12,550,605.79	14,540,497.75	15.9%
5) TOTAL, REVENUES			12,550,605.79	14,540,497.75	15.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	481,966.03	537,642.00	11.6%
3) Employee Benefits		3000-3999	178,573.12	228,740.32	28.1%
4) Books and Supplies		4000-4999	10,232.20	25,795.49	152.1%
5) Services and Other Operating Expenses		5000-5999	14,680,892.99	13,684,523.70	-6.8%
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			15,351,664.34	14,476,701.51	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,801,058.55)	63,796.24	-102.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,801,058.55)	63,796.24	-102.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,815,410.67	22,014,352.12	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,815,410.67	22,014,352.12	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,815,410.67	22,014,352.12	-11.3%
2) Ending Net Position, June 30 (E + F1e)			22,014,352.12	22,078,148.36	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	22,014,352.12	22,078,148.36	0.3%
c) Unrestricted Net Position		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	43,800,852.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	600,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	113,500.00		
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			44,514,352.12		
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	22,500,000.00		
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			22,500,000.00		
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)			22,014,352.12		

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	5,200.00	5,200.00	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	12,545,405.79	14,535,297.75	15.9%
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			12,550,605.79	14,540,497.75	15.9%
TOTAL, REVENUES			12,550,605.79	14,540,497.75	15.9%

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	113,890.56	119,581.00	5.0%
Clerical, Technical and Office Salaries		2400	356,075.47	418,061.00	17.4%
Other Classified Salaries		2900	12,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			481,966.03	537,642.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,653.79	84,947.00	31.4%
OASDI/Medicare/Alternative		3301-3302	38,000.50	41,130.00	8.2%
Health and Welfare Benefits		3401-3402	55,700.26	80,722.00	44.9%
Unemployment Insurance		3501-3502	247.72	269.00	8.6%
Workers' Compensation		3601-3602	8,818.69	9,570.00	8.5%
OPEB, Allocated		3701-3702	5,172.30	5,612.98	8.5%
OPEB, Active Employees		3751-3752	5,979.86	6,489.34	8.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			178,573.12	228,740.32	28.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	1,200.00	New
Materials and Supplies		4300	5,703.38	12,200.00	113.9%
Noncapitalized Equipment		4400	4,528.82	12,395.49	173.7%
TOTAL, BOOKS AND SUPPLIES			10,232.20	25,795.49	152.1%

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	14,672.00	1,700.00	-88.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	797,020.93	780,000.00	-2.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,297.86	2,400.00	4.4%
Transfers of Direct Costs - Interfund		5750	4,016.64	4,591.91	14.3%
Professional/Consulting Services and Operating Expenditures		5800	13,861,360.21	12,894,306.44	-7.0%
Communications		5900	1,025.35	1,025.35	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,680,892.99	13,684,523.70	-6.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,351,664.34	14,476,701.51	-5.7%

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	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	2,134.65	2,000.00	-6.3%
5) TOTAL, REVENUES			2,134.65	2,000.00	-6.3%
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)			2,134.65	2,000.00	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,134.65	2,000.00	-6.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	393,878.09	396,012.74	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			393,878.09	396,012.74	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			393,878.09	396,012.74	0.5%
2) Ending Net Position, June 30 (E + F1e)			396,012.74	398,012.74	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	396,012.74	398,012.74	0.5%
c) Unrestricted Net Position		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	396,012.74		
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			396,012.74		
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)			396,012.74		

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	2,134.65	2,000.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,134.65	2,000.00	-6.3%
TOTAL, REVENUES			2,134.65	2,000.00	-6.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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		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 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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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)	46,894.04	46,894.04	47,328.16	46,445.64	46,445.64	46,842.97
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)	46,894.04	46,894.04	47,328.16	46,445.64	46,445.64	46,842.97
5. District Funded County Program ADA						
a. County Community Schools	29.98	29.98	29.98	31.75	31.75	31.75
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 A5a through A5f)	29.98	29.98	29.98	31.75	31.75	31.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,924.02	46,924.02	47,358.14	46,477.39	46,477.39	46,874.72
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)						

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. On)	JUNE				
			July	August	September	October	November
A. BEGINNING CASH			136,002,272.40	129,574,675.26	94,795,507.18	99,901,042.11	90,103,086.59
B. RECEIPTS			24,370,347.70	24,370,347.70	43,866,626.00	43,866,626.00	43,866,626.00
LCFF/Revenue Limit Sources							
Principal Apportionment							
Property Taxes							
Miscellaneous Funds							
Federal Revenue			1,012,023.00	4,626,943.63	10,958,401.32	(139,031.10)	(139,031.10)
Other State Revenue			6,223,891.47	4,594,964.00	6,296,282.98	4,257,028.69	3,443,541.93
Other Local Revenue			246,199.39	314,212.91	314,184.37		1,083,126.33
Interfund Transfers In							
All Other Financing Sources							
TOTAL RECEIPTS			31,852,461.56	33,767,437.14	61,296,463.57	47,984,623.59	52,334,239.22
C. DISBURSEMENTS							
Compensated Salaries							
Classified Salaries							
Employee Benefits							
Books and Supplies							
Services							
Capital Outlay							
Other Outgo							
Interfund Transfers Out							
All Other Financing Uses							
TOTAL DISBURSEMENTS							
D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury							
Accounts Receivable							
Due From Other Funds							
Stores							
Prepaid Expenditures							
Other Current Assets							
Deferred Outflows of Resources							
SUBTOTAL							
Liabilities and Deferred Inflows							
Accounts Payable							
Due To Other Funds							
Current Loans							
Unearned Revenues							
Deferred Inflows of Resources							
SUBTOTAL							
Nonoperating							
Suspense Clearing							
TOTAL BALANCE SHEET ITEMS							
E. NET INCREASE/DECREASE (B - C + D)							
F. ENDING CASH (A + E)							
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	97,089,769.08	94,899,068.20	111,920,456.57	110,846,884.64				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	43,866,626.10	43,866,626.10	43,866,626.10	43,866,626.20			487,406,956.00	487,406,956.00
Property Taxes		8020-8079		8,516,485.00	2,433,281.70	1,216,640.80			24,332,817.00	24,332,817.00
Miscellaneous Funds		8080-8099	(139,031.10)	(139,031.10)	(139,031.10)	(139,032.00)			(1,529,343.00)	(1,529,343.00)
Federal Revenue		8100-8299	6,063,271.97	8,775,902.13	4,793,374.47	821,723.63	2,000,000.00		44,503,620.43	44,503,620.43
Other State Revenue		8300-8599	6,418,767.68	6,321,790.64	2,278,803.96	2,907,326.00	6,117,737.84		68,092,911.73	68,092,911.73
Other Local Revenue		8600-8799	163,911.61	734,311.52	1,332,822.86	17,864.86			6,071,311.39	6,071,311.39
Interfund Transfers In		8910-8929							0.00	0.00
All Other Financing Sources		8930-8979	56,373,546.26	68,076,085.29	54,565,877.99	48,691,149.49	8,117,737.84	0.00	628,878,273.55	628,878,273.55
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	22,914,128.08	22,739,063.17	22,612,952.09	23,313,016.00	15,698,311.09		275,600,920.89	275,600,920.89
Classified Salaries		2000-2999	6,359,041.96	7,347,701.91	7,257,668.58	6,521,478.84	6,433,082.45		82,565,650.80	82,565,650.80
Employee Benefits		3000-3999	12,400,983.71	12,354,084.56	12,846,347.17	11,305,821.11	12,612,759.76		152,664,230.62	152,664,230.62
Books and Supplies		4000-4999	4,085,552.38	3,416,558.44	3,915,958.21	1,623,742.94	4,006,532.37		38,006,754.73	38,006,754.73
Services		5000-5999	8,150,808.30	6,777,799.75	7,880,469.86	8,451,192.22	6,319,786.38		96,352,844.30	96,352,844.30
Capital Outlay		6000-6599	548,853.51		83,115.04				4,061,635.34	4,061,635.34
Other Outgo		7000-7499			(120,000.00)		(273,157.86)		(1,574,004.00)	(1,574,004.00)
Interfund Transfers Out		7600-7629							3,508,495.44	3,508,495.44
All Other Financing Uses		7630-7699	54,459,367.94	52,635,207.83	54,476,510.95	51,215,251.11	44,797,314.19	0.00	651,186,528.12	651,186,528.12
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199							0.00	
Accounts Receivable		9200-9299							36,555,000.00	
Due From Other Funds		9310							1,969,686.58	
Stores		9320	(352,400.00)	301,000.00	83,214.03				500,000.00	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490				0.00			0.00	
SUBTOTAL			(352,400.00)	301,000.00	83,214.03	0.00	0.00	0.00	39,024,686.58	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							82,412,460.00	
Due To Other Funds		9610							87,066.28	
Current Loans		9640							0.00	
Unearned Revenues		9650							0.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	82,499,546.28	
Nonoperating										
Suspense Clearing		9910	(3,752,479.20)	1,279,510.91	(1,246,153.00)	(1,424,048.54)			0.00	
TOTAL BALANCE SHEET ITEMS			(4,104,879.20)	1,580,510.91	(1,162,938.97)	(1,424,048.54)	0.00	0.00	(43,474,859.70)	
E. NET INCREASE/DECREASE (B - C + D)			(2,190,700.88)	17,021,388.37	(1,073,571.93)	(3,948,150.16)	(36,679,576.35)	0.00	(65,783,114.27)	(22,308,254.57)
F. ENDING CASH (A + E)			94,899,068.20	111,920,456.57	110,846,884.64	106,898,734.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									70,219,158.13	

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: 777 North F Street, San Bernardino

Date: May 26, 2017

Place: 777 North F Street, San Bernardino

Date: June 06, 2017

Time: 5:30 p.m.

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: Jayne Christakos

Telephone: (909) 381 --1154

Title: Chief Business Official

E-mail: jayne.christakos@sbcusd.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 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	

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:	\$ 17,062,244.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 17,062,244.00

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

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

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

Date of Meeting: Jun 27, 2017

For additional information on this certification, please contact:

Name: Jayne Christakos
Title: Chief Business Official
Telephone: (909) 381-1164
E-mail: jayne.christakos@sbcusd.com

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	275,600,920.89	301	156,069.00	303	275,444,851.89	305	9,298,653.96		307	266,146,197.93	309
2000 - Classified Salaries	82,565,650.80	311	792,534.10	313	81,773,116.70	315	1,680,575.11		317	80,092,541.59	319
3000 - Employee Benefits	152,664,230.62	321	4,059,404.29	323	148,604,826.33	325	1,720,136.14		327	146,884,690.19	329
4000 - Books, Supplies Equip Replace. (6500)	38,310,654.73	331	29,987.06	333	38,280,667.67	335	2,622,535.86		337	35,658,131.81	339
5000 - Services... & 7300 - Indirect Costs	94,486,328.30	341	728,626.26	343	93,757,702.04	345	38,294,009.76		347	55,463,692.28	349
TOTAL					637,861,164.63	365	TOTAL			584,245,253.80	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			1,708,917.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			308,089,360.32
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.			52.73%
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)	52.73%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.27%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	584,245,253.80
5. Deficiency Amount (Part III, Line 3 times Line 4)	13,262,367.26

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	2018-19 Projection (C)	% Change (Cols. E-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	510,210,430.00	1.95%	520,151,446.00	1.18%	526,304,548.00
2. Federal Revenues	8100-8299	391,409.33	-29.74%	275,000.00	0.00%	275,000.00
3. Other State Revenues	8300-8599	8,895,575.00	0.00%	8,895,575.00	0.00%	8,895,575.00
4. Other Local Revenues	8600-8799	4,706,686.39	-1.69%	4,627,166.39	0.00%	4,627,166.39
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	(57,292,833.00)	0.00%	(57,292,833.00)	0.00%	(57,292,833.00)
6. Total (Sum lines A1 thru A5c)		466,911,267.72	2.09%	476,656,354.39	1.29%	482,809,456.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				219,864,590.83		221,921,320.16
b. Step & Column Adjustment				3,714,451.33		3,707,171.64
c. Cost-of-Living Adjustment				(1,657,722.00)		(4,212,442.72)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	219,864,590.83	0.94%	221,921,320.16	-0.23%	221,416,049.08
2. Classified Salaries						
a. Base Salaries				60,076,391.23		60,467,193.02
b. Step & Column Adjustment				537,955.03		534,075.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				(147,153.24)		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,076,391.23	0.65%	60,467,193.02	-0.72%	60,032,227.17
3. Employee Benefits	3000-3999	106,845,478.59	9.50%	116,997,083.42	7.46%	125,720,723.56
4. Books and Supplies	4000-4999	27,799,598.57	-14.17%	23,859,598.57	-20.12%	19,059,598.57
5. Services and Other Operating Expenditures	5000-5999	71,752,242.61	-1.11%	70,955,242.61	-3.77%	68,282,242.61
6. Capital Outlay	6000-6999	2,265,535.34	0.00%	2,265,535.34	0.00%	2,265,535.34
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,470,940.32)	3.46%	(5,660,449.32)	3.42%	(5,854,293.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,508,495.44	0.00%	3,508,495.44	0.00%	3,508,495.44
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		486,666,392.29	1.58%	494,339,019.24	0.02%	494,455,578.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(19,755,124.57)		(17,682,664.85)		(11,646,122.38)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		63,264,300.88		43,509,176.31		25,826,511.46
2. Ending Fund Balance (Sum lines C and D1)		43,509,176.31		25,826,511.46		14,180,389.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	710,000.00		710,000.00		710,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,800,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,100,000.00		13,300,000.00		13,250,000.00
2. Unassigned/Unappropriated	9790	20,899,176.31		11,816,511.46		220,389.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,509,176.31		25,826,511.46		14,180,389.08

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	13,100,000.00		13,300,000.00		13,250,000.00
c. Unassigned/Unappropriated	9790	20,899,176.31		11,816,511.46		220,389.08
(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)		33,999,176.31		25,116,511.46		13,470,389.08
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.						
For 18-19, the reductions in certificated salaries are due to declining enrollment, end of allocation specific to certificated professional development and excellence in teaching program. Classified positions are proposed to be reduced due to reorganization of several departments and consolidation of functions. For 19-20, the one time funding for the Targeted School Support for Student Progress program ends and professional development is reduced.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A) (B)	2018-19 Projection (C)	% Change (Cols. E-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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	44,112,211.10	0.00%	44,112,211.10	0.00%	44,112,211.10
3. Other State Revenues	8300-8599	59,197,336.73	0.37%	59,415,426.73	0.37%	59,635,391.73
4. Other Local Revenues	8600-8799	1,364,625.00	0.00%	1,364,625.00	0.00%	1,364,625.00
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	57,292,833.00	0.00%	57,292,833.00	0.00%	57,292,833.00
6. Total (Sum lines A1 thru A5c)		161,967,005.83	0.13%	162,185,095.83	0.14%	162,405,060.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,736,330.06		56,400,215.52
b. Step & Column Adjustment				942,776.46		963,544.81
c. Cost-of-Living Adjustment						
d. Other Adjustments				(278,891.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,736,330.06	1.19%	56,400,215.52	1.71%	57,363,760.33
2. Classified Salaries						
a. Base Salaries				22,489,259.57		22,691,662.81
b. Step & Column Adjustment				202,403.24		204,224.97
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,489,259.57	0.90%	22,691,662.81	0.90%	22,895,887.78
3. Employee Benefits	3000-3999	45,818,752.03	6.37%	48,738,512.68	4.17%	50,768,738.94
4. Books and Supplies	4000-4999	10,207,156.16	4.38%	10,654,281.93	0.00%	10,654,281.93
5. Services and Other Operating Expenditures	5000-5999	24,600,601.69	-1.82%	24,153,475.92	0.00%	24,153,475.92
6. Capital Outlay	6000-6999	1,796,100.00	-13.92%	1,546,100.00	-64.36%	551,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	267,512.00	0.00%	267,512.00	0.00%	267,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,604,424.32	5.26%	3,793,933.32	5.11%	3,987,777.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		164,520,135.83	2.26%	168,245,694.18	1.42%	170,642,533.90
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,553,130.00)		(6,060,598.35)		(8,237,473.07)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		29,473,111.82		26,919,981.82		20,859,383.47
2. Ending Fund Balance (Sum lines C and D1)		26,919,981.82		20,859,383.47		12,621,910.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	26,919,981.82		20,859,383.47		12,621,910.40
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		26,919,981.82		20,859,383.47		12,621,910.40
(Line D3f must agree with line D2)						

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.						
For 18-19, the Educator Effectiveness Funding has exhausted and additional duty is reduced.						

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	510,210,430.00	1.95%	520,151,446.00	1.18%	526,304,548.00
2. Federal Revenues	8100-8299	44,503,620.43	-0.26%	44,387,211.10	0.00%	44,387,211.10
3. Other State Revenues	8300-8599	68,092,911.73	0.32%	68,311,001.73	0.32%	68,530,966.73
4. Other Local Revenues	8600-8799	6,071,311.39	-1.31%	5,991,791.39	0.00%	5,991,791.39
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		628,878,273.55	1.58%	638,841,450.22	1.00%	645,214,517.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				275,600,920.89		278,321,535.68
b. Step & Column Adjustment				4,657,227.79		4,670,716.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,936,613.00)		(4,212,442.72)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	275,600,920.89	0.99%	278,321,535.68	0.16%	278,779,809.41
2. Classified Salaries						
a. Base Salaries				82,565,650.80		83,158,855.83
b. Step & Column Adjustment				740,358.27		738,300.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(147,153.24)		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,565,650.80	0.72%	83,158,855.83	-0.28%	82,928,114.95
3. Employee Benefits	3000-3999	152,664,230.62	8.56%	165,735,596.10	6.49%	176,489,462.50
4. Books and Supplies	4000-4999	38,006,754.73	-9.19%	34,513,880.50	-13.91%	29,713,880.50
5. Services and Other Operating Expenditures	5000-5999	96,352,844.30	-1.29%	95,108,718.53	-2.81%	92,435,718.53
6. Capital Outlay	6000-6999	4,061,635.34	-6.16%	3,811,635.34	-26.10%	2,816,635.34
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,512.00	0.00%	292,512.00	0.00%	292,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,866,516.00)	0.00%	(1,866,516.00)	0.00%	(1,866,516.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,508,495.44	0.00%	3,508,495.44	0.00%	3,508,495.44
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		651,186,528.12	1.75%	662,584,713.42	0.38%	665,098,112.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(22,308,254.57)		(23,743,263.20)		(19,883,595.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		92,737,412.70		70,429,158.13		46,685,894.93
2. Ending Fund Balance (Sum lines C and D1)		70,429,158.13		46,685,894.93		26,802,299.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	710,000.00		710,000.00		710,000.00
b. Restricted	9740	26,919,981.82		20,859,383.47		12,621,910.40
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	8,800,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,100,000.00		13,300,000.00		13,250,000.00
2. Unassigned/Unappropriated	9790	20,899,176.31		11,816,511.46		220,389.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		70,429,158.13		46,685,894.93		26,802,299.48

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	13,100,000.00		13,300,000.00		13,250,000.00
c. Unassigned/Unappropriated	9790	20,899,176.31		11,816,511.46		220,389.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		33,999,176.31		25,116,511.46		13,470,389.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.22%		3.79%		2.03%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)		46,445.64		46,213.32		46,213.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		651,186,528.12		662,584,713.42		665,098,112.67
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)		651,186,528.12		662,584,713.42		665,098,112.67
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,023,730.56		13,251,694.27		13,301,962.25
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)		13,023,730.56		13,251,694.27		13,301,962.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	284,403.79	0.00	0.00	(1,866,516.00)	0.00	3,508,495.44		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation								
11 ADULT EDUCATION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	262,824.00	0.00	93,153.00	0.00		
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	141,803.36	0.00	372,237.00	0.00	1,408,171.44	0.00		
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			2,007,171.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	25,000.00	0.00			0.00	0.00		
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00		0.00		
61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(455,799.06)	1,231,455.00	0.00	0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,591.91	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	455,799.05	(455,799.05)	1,866,516.00	(1,866,516.00)	3,508,495.44	3,508,495.44		

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	48,458	47,500		
Charter School				
Total ADA	48,458	47,500	2.0%	Not Met
Second Prior Year (2015-16)				
District Regular	47,476	47,482		
Charter School				
Total ADA	47,476	47,482	N/A	Met
First Prior Year (2016-17)				
District Regular	47,226	47,328		
Charter School		0		
Total ADA	47,226	47,328	N/A	Met
Budget Year (2017-18)				
District Regular	46,843			
Charter School	0			
Total ADA	46,843			

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)

District had previously experienced CBEDS greater than projected enrollment and used that trending to project 14-15 ADA. That trending did not continue resulting in lower than projected ADA. District is now projecting minimal decline from year to year

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	50,003	50,242		
Charter School				
Total Enrollment	50,003	50,242	N/A	Met
Second Prior Year (2015-16)				
District Regular	50,439	50,211		
Charter School				
Total Enrollment	50,439	50,211	0.5%	Met
First Prior Year (2016-17)				
District Regular	50,211	49,840		
Charter School				
Total Enrollment	50,211	49,840	0.7%	Met
Budget Year (2017-18)				
District Regular	49,363			
Charter School				
Total Enrollment	49,363			

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	47,476	50,242	
Charter School		0	
Total ADA/Enrollment	47,476	50,242	94.5%
Second Prior Year (2015-16)			
District Regular	47,372	50,211	
Charter School			
Total ADA/Enrollment	47,372	50,211	94.3%
First Prior Year (2016-17)			
District Regular	46,894	49,840	
Charter School	0		
Total ADA/Enrollment	46,894	49,840	94.1%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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	46,446	49,363		
Charter School	0			
Total ADA/Enrollment	46,446	49,363	94.1%	Met
1st Subsequent Year (2018-19)				
District Regular	46,213	49,116		
Charter School				
Total ADA/Enrollment	46,213	49,116	94.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	46,213	49,116		
Charter School				
Total ADA/Enrollment	46,213	49,116	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)* 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)		526,783,229.00	525,777,654.00	529,155,005.00

	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)	47,358.14	46,874.72	46,426.84
b. Prior Year ADA (Funded)		47,358.14	46,874.72	46,426.84
c. Difference (Step 1a minus Step 1b)		(483.42)	(447.88)	(181.67)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.02%	-0.96%	-0.39%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		501,598,267.00	510,210,430.00	520,151,446.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		13,005,639.00	14,135,675.00	7,910,045.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		13,005,639.00	14,135,675.00	7,910,045.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.59%	2.77%	1.52%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		1.57%	1.81%	1.13%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.57% to 2.57%	.81% to 2.81%	.13% to 2.13%

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)	36,905,078.00	24,332,817.00	24,332,817.00	24,332,817.00
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)	503,083,902.00	511,739,773.00	521,694,573.00	527,853,333.00
District's Projected Change in LCFF Revenue:		1.72%	1.95%	1.18%
LCFF Revenue Standard:		.57% to 2.57%	.81% to 2.81%	.13% to 2.13%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	327,201,448.39	396,637,623.70	82.5%
Second Prior Year (2015-16)	347,427,901.48	440,173,459.69	78.9%
First Prior Year (2016-17)	373,335,076.11	456,049,952.11	81.9%
	Historical Average Ratio:		81.1%

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)
	2.0%	2.0%	2.0%
	78.1% to 84.1%	78.1% to 84.1%	78.1% to 84.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	386,786,460.65	483,157,896.85	80.1%	Met
1st Subsequent Year (2018-19)	399,385,596.60	490,830,523.80	81.4%	Met
2nd Subsequent Year (2019-20)	407,168,999.81	490,947,083.33	82.9%	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):	1.57%	1.81%	1.13%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.43% to 11.57%	-8.19% to 11.81%	-8.87% to 11.13%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.43% to 6.57%	-3.19% to 6.81%	-3.87% to 6.13%

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)	49,541,464.58		
Budget Year (2017-18)	44,503,620.43	-10.17%	Yes
1st Subsequent Year (2018-19)	44,387,211.10	-0.26%	No
2nd Subsequent Year (2019-20)	44,387,211.10	0.00%	No

Explanation:
(required if Yes)

Carryover or Deferral of Title I funding and other Federal programs created higher Federal Revenue in 16-17. The budget for 17-18 does not include any carryover from Federal Programs.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	77,244,192.59		
Budget Year (2017-18)	68,092,911.73	-11.85%	Yes
1st Subsequent Year (2018-19)	68,311,001.73	0.32%	No
2nd Subsequent Year (2019-20)	68,530,966.73	0.32%	No

Explanation:
(required if Yes)

One Time Mandate reimbursement of \$10.2 Million was included in 16-17 and excluded from the 17-18 revenue projections resulting in the decrease reflected in the above calculation

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	7,738,669.14		
Budget Year (2017-18)	6,071,311.39	-21.55%	Yes
1st Subsequent Year (2018-19)	5,991,791.39	-1.31%	No
2nd Subsequent Year (2019-20)	5,991,791.39	0.00%	No

Explanation:
(required if Yes)

Local Revenue includes grants from local agencies for 16-17 that have not been awarded for 17-18 at this time and are not included in the 17-18 budget. Additionally RDA liquidation distributions are included in b16-17 but not budgeted for 17-18.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	35,676,521.73		
Budget Year (2017-18)	38,006,754.73	6.53%	No
1st Subsequent Year (2018-19)	34,513,880.50	-9.19%	Yes
2nd Subsequent Year (2019-20)	29,713,880.50	-13.91%	Yes

Explanation:
(required if Yes)

2016-17 did not require a textbook adoption and expenditures are reduced for any anticipated savings. In 2017-18 a textbook adoption in the amount of \$14 million is anticipated. The requirement for 18-19 is reduced for a lower adoption requirement and the amount for 2019-20 is returned to the expected amount of \$9 million for textbooks

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

First Prior Year (2016-17)	87,510,857.47		
Budget Year (2017-18)	96,352,844.30	10.10%	Yes
1st Subsequent Year (2018-19)	95,108,718.53	-1.29%	No
2nd Subsequent Year (2019-20)	92,435,718.53	-2.81%	No

Explanation:
(required if Yes)

2016-17 Estimated Actuals have been reduced for anticipated savings based upon actual activity. Budget for 2017-18 and beyond has been included to reflect utilization of available funds/

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)	134,524,326.31		
Budget Year (2017-18)	118,667,843.55	-11.79%	Not Met
1st Subsequent Year (2018-19)	118,690,004.22	0.02%	Met
2nd Subsequent Year (2019-20)	118,909,969.22	0.19%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2016-17)	123,187,379.20		
Budget Year (2017-18)	134,359,599.03	9.07%	Met
1st Subsequent Year (2018-19)	129,622,599.03	-3.53%	Met
2nd Subsequent Year (2019-20)	122,149,599.03	-5.77%	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)

Carryover or Deferral of Title I funding and other Federal programs created higher Federal Revenue in 16-17. The budget for 17-18 does not include any carryover from Federal Programs.

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

One Time Mandate reimbursement of \$10.2 Million was included in 16-17 and excluded from the 17-18 revenue projections resulting in the decrease reflected in the above calculation.

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

Local Revenue includes grants from local agencies for 16-17 that have not been awarded for 17-18 at this time and are not included in the 17-18 budget. Additionally RDA liquidation distributions are included in 16-17 but not budgeted for 17-18.

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

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

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 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)	651,186,528.12	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited' 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	651,186,528.12	19,535,595.84	8,736,163.68	8,736,163.68
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%
			13,023,730.56	13,023,730.56
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution			17,300,000.00	Met

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)])
☐	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	11,100,000.00	12,089,000.00	12,700,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,729,075.95	36,833,113.71	35,254,300.88
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	14,829,075.95	48,922,113.71	47,954,300.88
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	550,835,862.73	595,523,134.70	626,474,627.95
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)	550,835,862.73	595,523,134.70	626,474,627.95
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.7%	8.2%	7.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.9%	2.7%	2.6%

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)	(2,039,844.38)	398,049,162.13	0.5%	Met
Second Prior Year (2015-16)	19,945,724.54	448,506,063.66	N/A	Met
First Prior Year (2016-17)	11,164,228.16	459,644,604.75	N/A	Met
Budget Year (2017-18) (Information only)	(19,755,124.57)	486,666,392.29		

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)	32,174,578.37	33,062,171.56	N/A	Met
Second Prior Year (2015-16)	23,919,134.57	32,154,348.18	N/A	Met
First Prior Year (2016-17)	45,391,411.92	52,100,072.72	N/A	Met
Budget Year (2017-18) (Information only)	63,264,300.88			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$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.)	46,446	46,213	46,213
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (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		

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)	651,186,528.12	662,584,713.42	665,098,112.67
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	651,186,528.12	662,584,713.42	665,098,112.67
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,023,730.56	13,251,694.27	13,301,962.25
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)	13,023,730.56	13,251,694.27	13,301,962.25

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)	13,100,000.00	13,300,000.00	13,250,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,899,176.31	11,816,511.46	220,389.08
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)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	33,999,176.31	25,116,511.46	13,470,389.08
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.22%	3.79%	2.03%
District's Reserve Standard (Section 10B, Line 7):	13,023,730.56	13,251,694.27	13,301,962.25
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?

Yes

- 1b. If Yes, identify the expenditures

District has included one time expenditures for the Targeted School Support Plan for Student Progress in the amount of \$2.8 million in 2017-18 and 2018-19. These expenditures have been reduced in 2019-20

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)	(55,201,057.29)			
Budget Year (2017-18)	(57,292,833.00)	2,091,775.71	3.8%	Met
1st Subsequent Year (2018-19)	(57,292,833.00)	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	(57,292,833.00)	0.00	0.0%	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)	3,897,003.00			
Budget Year (2017-18)	3,508,495.44	(388,507.56)	-10.0%	Met
1st Subsequent Year (2018-19)	3,508,495.44	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	3,508,495.44	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. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01-8011	01-5620	275,809
Certificates of Participation	26		21-7438-7439	52,693,881
General Obligation Bonds	26	51-8311-8614	51-7438-7439	248,719,520
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1xxx,2xxx,3xxx	2,056,718
Other Long-term Commitments (do not include OPEB):				
Claims Liability	NA	NA	67-587X	17,062,244
Qscb		21-0000	Fund 49 Capitalized interest and Subsidy	52,693,881
SELF Assessment	NA	NA	67-5457	2,109,282
TOTAL:				375,611,335

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	104,941	104,941	104,941	0
Certificates of Participation				
General Obligation Bonds	7,610,000	7,610,000	7,610,000	7,610,000
Supp Early Retirement Program	3,012,235	0	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability	4,564,192	4,564,192	4,564,192	4,564,192
Qscb	4,220,372	4,220,372	4,220,372	4,220,372
SELF Assessment	301,316	301,316	301,316	301,316
Total Annual Payments:	19,813,056	16,800,821	16,800,821	16,695,880
Has total annual payment increased over prior year (2016-17)?				
	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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)

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

- b. Do benefits continue past age 65?

- 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?

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

Self-Insurance Fund	Governmental Fund
16,189,984	

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

52,828,003.00
52,885,405.00
Actuarial
Jul 01, 2015

Data must be entered

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

5. OPEB Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
6,718,470.00	6,718,470.00	6,718,470.00
8,645,279.16	8,280,133.83	8,280,133.83
2,413,131.00	2,318,898.00	2,739,151.00
296	296	296

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	2,860.7	2,790.8	2,782.8	2,782.8

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:

Jun 21, 2016

- 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:

Jun 13, 2016

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 21, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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)

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:

--

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)

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)

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	2,068.9	1,748.1	1,748.1	1,738.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations for 16-17 were settled in March 2017. Negotiations for 17-18 are yet to begin

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

898,397

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
18,788,484	20,479,447	22,322,598
100.0%	100.0%	100.0%
6.2%	9.0%	9.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
733,754	740,358	738,300
0.9%	0.9%	0.9%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	275.0	238.5	238.5	238.5

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

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

n/a

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)

Negotiations Not Settled

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

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**

- 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)

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

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

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

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

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

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

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01) COMPARISON OF ADOPTED BUDGET TO ESTIMATED ACTUALS 2016-17

		ADOPTED FY 2016-2017			ESTIMATED ACTUALS FY 2016-2017		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	502,534,382	0	502,534,382	501,598,267	0	501,598,267
8100-8299	Federal Revenue	475,000	42,503,223	42,978,223	475,000	49,066,465	49,541,465
8300-8599	Other State Revenue	19,921,353	43,330,021	63,251,374	19,172,453	58,071,739	77,244,193
8600-8799	Other Local Revenue	4,080,429	1,428,324	5,508,753	4,764,170	2,974,499	7,738,669
	Total Revenues:	527,011,164	87,261,568	614,272,733	526,009,890	110,112,703	636,122,593
1000-1999	Certificated Salaries	227,399,777	55,094,584	282,494,361	217,365,325	56,250,618	273,615,943
2000-2999	Classified Salaries	60,447,250	21,438,881	81,886,131	58,217,123	21,338,463	79,555,586
3000-3999	Employee Benefits	101,098,846	26,774,711	127,873,557	97,752,628	42,210,386	139,963,014
4000-4999	Books and Supplies	25,718,027	11,186,061	36,904,088	22,101,872	13,574,650	35,676,522
5000-5999	Services, Other Operating Expenses	74,681,471	27,376,020	102,057,491	63,861,446	23,649,412	87,510,857
6000-6999	Capital Outlay	2,269,690	1,787,767	4,057,458	3,332,076	4,626,744	7,958,820
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	25,000	0	25,000	186,434	185,650	372,084
7300-7399	Transfers of Indirect/Direct Support Costs	(6,532,901)	4,475,086	(2,057,815)	(6,766,952)	4,691,750	(2,075,202)
	Total Expenditures:	485,107,161	148,133,110	633,240,271	456,049,952	166,527,672	622,577,625
	Excess (Deficiency) of Revenues Over Expenditures:	41,904,004	(60,871,542)	(18,967,538)	69,959,938	(56,414,969)	13,544,969
8900-8929	Interfund Transfers In	0	0	0	0	0	0
7600-7629	Interfund Transfers Out	1,501,324	0	1,501,324	3,594,653	302,351	3,897,003
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(54,420,708)	54,420,708	0	(55,201,057)	55,201,057	0
	Total Other Financing Sources/Uses:	(55,922,032)	54,420,708	(1,501,324)	(58,795,710)	54,898,707	(3,897,003)
	Net Increase (Decrease) in Fund Balance:	(14,018,029)	(6,450,834)	(20,468,863)	11,164,228	(1,516,263)	9,647,965
	Beginning Fund Balance:	45,391,412	21,694,827	67,086,239	52,100,073	30,989,375	83,089,447
	Ending Fund Balance:	31,373,383	15,243,993	46,617,376	63,264,301	29,473,112	92,737,413
	Required Reserves:	31,373,383	0	31,373,383	28,010,000	0	28,010,000
	Total Available:	0	0	0	35,254,301	0	35,254,301



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