



**ALUM ROCK**

**UNION ELEMENTARY SCHOOL DISTRICT**

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**2017-18 BUDGET  
2016-17 ESTIMATED ACTUALS**

Board Approval: June 19, 2017

Hilaria Bauer, Ph.D  
Superintendent

## **STATEMENT ON THE BUDGET**

The 2017-18 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUSD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2017-18 school year. As ARUSD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUSD.

### **BUDGET PRIORITIES**

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.



# TABLE OF CONTENTS

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## TABLE OF CONTENTS

	Pages
District Organization.....	i
Understanding School Budgets .....	ii
Summary – Unrestricted and Restricted Multi-Year Budget.....	1
FTE Summary.....	2-3
Budget Assumptions .....	4
Summary – Unrestricted Summary Multi-Year Budget.....	5
Restricted Program Comments .....	6
Summary	
Restricted Multi-Year Budget.....	7
Routine Repair Multi-year .....	8
Categorical Programs Multi-year.....	9
Special Education Multi-year.....	10
Fund Accounting.....	11
Special Purpose Funds .....	12
Special Revenue Funds	
Cafeteria Fund Multi-year .....	13
Deferred Maintenance Multi-year .....	14
Capital Project Funds	
Building Fund.....	15
Capital Facilities Fund Multi-year .....	16
County School Facilities Fund Multi-year .....	17
Special Reserve Fund Multi-year .....	18
Self-Insurance Fund	
Health & Welfare Benefits.....	19
Workers' Compensation .....	20

### APPENDICES

Glossary of Terms

Acronyms and Abbreviations

### REFERENCE MATERIAL

State Reports

Technical Review Checklist

# ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

## ORGANIZATION

### FISCAL YEAR 2017-18

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating eighteen elementary, seven middle schools, and one locally funded charter school.

<b>Board of Trustees</b>		
<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Khanh Tran	President	November 2018
Andres Quintero	Vice President	November 2018
Dolores Marquez	Clerk	November 2020
Esau Ruiz Herrera	Member	November 2018
Karen Martinez	Member	November 2020

### **Business Services**

Hilaria Bauer, Ph.D  
Superintendent

## UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2017 and ends June 30, 2018.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

# **GENERAL OPERATING FUND**

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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	17,841,055	29,113,667	18,461,273	8,218,385	7,083,082
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	103,157,168	105,863,605	104,869,909	107,282,278	108,059,577
Federal Revenue	6,951,461	7,816,173	6,201,871	6,126,031	6,055,667
Lottery Revenues - Unrestricted	1,844,394	1,579,823	1,522,004	1,501,592	1,470,556
Other State Revenue	14,413,004	11,004,078	8,694,874	11,097,624	8,565,691
Other Local Revenue	9,002,528	8,361,214	7,160,913	7,137,751	7,105,096
<b>TOTAL REVENUES</b>	<b>135,368,555</b>	<b>134,624,892</b>	<b>128,449,571</b>	<b>133,145,276</b>	<b>131,256,588</b>
<b>EXPENDITURES</b>					
Certificated Salaries	56,341,793	62,571,766	59,591,014	57,773,670	56,237,275
Classified Salaries	16,738,620	19,015,728	20,260,673	19,985,886	20,371,370
Employee Benefits	27,602,898	31,802,345	32,447,634	33,429,790	34,603,598
Materials and Supplies	5,880,259	10,074,875	6,923,406	5,815,618	5,839,271
Services, Other Operating	15,837,886	18,809,606	17,525,521	15,443,411	15,289,381
Capital Outlay	1,368,871	2,150,898	455,219	455,219	455,219
Excess Costs	246,894	860,077	1,683,578	1,767,757	1,767,757
Other Outgo	27,928	67,000	22,000	22,000	22,000
Debt Service Payment	81,065	118,973	0	0	0
Other Adjustments	0	0	0	0	0
Direct Support/Indirect Cost	(381,307)	(393,982)	(416,584)	(412,770)	(401,492)
<b>TOTAL EXPENDITURES</b>	<b>123,744,908</b>	<b>145,077,285</b>	<b>138,492,459</b>	<b>134,280,580</b>	<b>134,184,378</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers To Deferred Maintenance	(200,000)	(200,000)	(200,000)	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>11,423,647</b>	<b>(10,652,393)</b>	<b>(10,242,888)</b>	<b>(1,135,304)</b>	<b>(2,927,790)</b>
<b>NET BALANCE</b>	<b>29,264,702</b>	<b>18,461,274</b>	<b>8,218,385</b>	<b>7,083,081</b>	<b>4,155,292</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
<b>Restricted</b>					
Routine Repair	983,995	0	0	0	0
Special Education	1,134,993	0	0	0	0
Other Restricted	3,097,338	231,000	0	0	0
Assigned	0	0	0	0	0
Committed	0	1,000,000	1,000,000	0	0
Economic Uncertainties	3,869,313	4,352,319	4,154,774	4,028,417	4,025,531
<b>TOTAL DESIGNATIONS</b>	<b>9,105,639</b>	<b>5,603,319</b>	<b>5,174,774</b>	<b>4,048,418</b>	<b>4,045,531</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>20,159,063</b>	<b>12,857,955</b>	<b>3,043,611</b>	<b>3,034,664</b>	<b>109,760</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2017-18 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>										
1100 Teachers		13.475	88.150	101.625	448.250	549.875	-	-	-	549.875
1200 Cert Pupil Support		-	11.500	11.500	11.000	22.500	-	-	-	22.500
1300 Cert Supervisors		1.356	2.000	3.356	45.644	49.000	-	-	-	49.000
1900 Other Certificated		1.000	1.000	2.000	-	2.000	-	-	-	2.000
<b>Total Certificated</b>	-	15.831	102.650	118.481	504.894	623.375	-	-	-	623.375
<b>Classified</b>										
2100 Instr Aides	-	-	57.600	57.600	1.000	58.600			-	58.600
2200 Classified Support	15.900	-	-	15.900	130.625	146.525	46.687		-	193.212
2300 Class Supervisors and Admin	0.500	0.250	0.250	1.000	21.000	22.000	8.250	1.000	-	31.250
2400 Clerical and Office	2.250	1.000	4.500	7.750	81.875	89.625	3.000	1.000	0.750	94.375
2900 Other Classified	-	-	-	-	22.375	22.375	-		-	22.375
<b>Total Classified</b>	18.650	1.250	62.350	82.250	256.875	339.125	57.937	2.000	0.750	399.812
<b>TOTAL FTE</b>	18.650	17.081	165.000	200.731	761.769	962.500	57.937	2.000	0.750	1,023.187

2016-17 2nd Interim										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>										
1100 Teachers	-	15.200	88.150	103.350	481.950	585.300	-	-	-	585.300
1200 Cert Pupil Support	-	-	11.500	11.500	10.000	21.500	-	-	-	21.500
1300 Cert Supervisors	-	2.500	2.000	4.500	41.950	46.450	-	-	-	46.450
1900 Other Certificated	-	1.000	1.000	2.000	-	2.000	-	-	-	2.000
<b>Total Certificated</b>	-	18.700	102.650	121.350	533.900	655.250	-	-	-	655.250
<b>Classified</b>										
2100 Instr Aides	-	-	61.600	61.600	1.000	62.600	-	-	-	62.600
2200 Classified Support	15.900	-	-	15.900	131.600	147.500	46.687	-	-	194.187
2300 Class Supervisors and Admin	0.500	0.250	0.250	1.000	21.250	22.250	8.250	1.000	-	31.500
2400 Clerical and Office	1.500	1.000	4.500	7.000	79.625	86.625	3.000	-	0.750	90.375
2900 Other Classified	-	0.125	-	0.125	22.125	22.250	-	-	-	22.250
<b>Total Classified</b>	17.900	1.375	66.350	85.625	255.600	341.225	57.937	1.000	0.750	400.912
<b>TOTAL FTE</b>	17.900	20.075	169.000	206.975	789.500	996.475	57.937	1.000	0.750	1,056.162

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2018-19 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>										
1100 Teachers	-	13.475	88.150	101.625	421.250	522.875	-	-	-	522.875
1200 Cert Pupil Support	-	-	11.500	11.500	11.000	22.500	-	-	-	22.500
1300 Cert Supervisors	-	1.356	2.000	3.356	45.644	49.000	-	-	-	49.000
1900 Other Certificated	-	1.000	1.000	2.000	-	2.000	-	-	-	2.000
<b>Total Certificated</b>	-	15.831	102.650	118.481	477.894	596.375	-	-	-	596.375
<b>Classified</b>										
2100 Instr Aides	-	-	57.600	57.600	1.000	58.600	-	-	-	58.600
2200 Classified Support	15.900	-	-	15.900	125.625	141.525	46.687	-	-	188.212
2300 Class Supervisors and Admin	0.500	0.250	0.250	1.000	21.000	22.000	8.250	1.000	-	31.250
2400 Clerical and Office	2.250	1.000	4.500	7.750	81.875	89.625	3.000	1.000	0.750	94.375
2900 Other Classified	-	-	-	-	22.375	22.375	-	-	-	22.375
<b>Total Classified</b>	18.650	1.250	62.350	82.250	251.875	334.125	57.937	2.000	0.750	394.812
<b>TOTAL FTE</b>	18.650	17.081	165.000	200.731	729.769	930.500	57.937	2.000	0.750	991.187

2019-20 Budget										
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>										
1100 Teachers	-	13.475	88.150	101.625	394.250	495.875	-	-	-	495.875
1200 Cert Pupil Support	-	-	11.500	11.500	11.000	22.500	-	-	-	22.500
1300 Cert Supervisors	-	1.356	2.000	3.356	45.644	49.000	-	-	-	49.000
1900 Other Certificated	-	1.000	1.000	2.000	-	2.000	-	-	-	2.000
<b>Total Certificated</b>	-	15.831	102.650	118.481	450.894	569.375	-	-	-	569.375
<b>Classified</b>										
2100 Instr Aides	-	-	57.600	57.600	1.000	58.600	-	-	-	58.600
2200 Classified Support	15.900	-	-	15.900	125.625	141.525	46.687	-	-	188.212
2300 Class Supervisors and Admin	0.500	0.250	0.250	1.000	21.000	22.000	8.250	1.000	-	31.250
2400 Clerical and Office	2.250	1.000	4.500	7.750	81.875	89.625	3.000	1.000	0.750	94.375
2900 Other Classified	-	-	-	-	22.375	22.375	-	-	-	22.375
<b>Total Classified</b>	18.650	1.250	62.350	82.250	251.875	334.125	57.937	2.000	0.750	394.812
<b>TOTAL FTE</b>	18.650	17.081	165.000	200.731	702.769	903.500	57.937	2.000	0.750	964.187



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**GENERAL OPERATING FUND**  
**BUDGET ASSUMPTIONS**  
**2017-18 ADOPTED BUDGET**

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

FACTOR	2016-17	2017-18	2018-19	2019-20
LCFF COLA	0.00%	1.56%	2.15%	2.35%
Average LCFF Entitlement Per ADA (District and COE)	\$ 10,086	\$ 10,404	\$ 10,790	\$ 11,099
Funded Average Daily Attendance (District and COE)	10,063.00	9,646.77	9,511.58	9,305.68
Average LCFF Entitlement Per ADA (Aptitud)	\$ 9,921	\$ 10,154	\$ 10,526	\$ 10,818
Funded Average Daily Attendance (Aptitud)	449.97	443.41	442.26	441.11
LCFF Gap Funded Percentage	55.03%	43.97%	39.03%	41.51%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	88.92%	88.94%	88.82%	88.94%
CSR Class Size	24:1	24:1	24:1	24:1
One-Time Discretionary Funds Per ADA	\$214	\$170	\$0	\$0
Mandate Block Grant Per ADA - District	\$28	\$28	\$28	\$28
Mandate Block Grant Per ADA - Charter	\$14	\$14	\$14	\$14
Lottery Income Per ADA (Unrestricted)	\$144	\$144	\$144	\$144
Lottery Prop-20 Per ADA (Restricted)	\$45	\$45	\$45	\$45
Special Education State COLA (Deficit)	0.00%	1.56%	2.15%	2.35%
State Categorical Programs COLA (Deficit)	0.00%	1.56%	2.15%	2.35%
Interest Rate for 10-year Treasuries	2.20%	2.67%	2.90%	3.05%
California Consumer Price Index (CPI)	2.50%	3.11%	3.19%	2.86%
Indirect Cost Rate	7.49%	8.70%	8.70%	8.70%
CalSTRS Employer Rate	12.58%	14.43%	16.28%	18.13%
CalPERS Employer Rate	13.89%	15.53%	18.10%	20.80%
Parcel Tax Parcels (extended until June 30, 2022)	21,056	21,056	21,056	21,056
Parcel Tax rate	\$ 180.48	\$ 180.48	\$ 180.48	\$ 180.48

2016-17 LCFF Entitlement Factors			
Entitlement Factors per ADA	K-3	4-6	7-8
2015-16 Initial Grants	\$ 7,083	\$ 7,189	\$ 7,403
COLA at 0.0%	\$ 110.00	\$ 112	\$ 115
2016-17 Base Grants	\$ 7,193	\$ 7,301	\$ 7,518
Adjustment Percentage (CSR)	10.4%		
Adjustment Amount	\$ 748		
Adjusted Grant Amount	\$ 7,941	\$ 7,301	\$ 7,518

**GENERAL FUND  
UNRESTRICTED PROGRAMS**

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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - UNRESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	14,677,797	23,897,100	18,230,032	8,218,142	7,082,838
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	103,157,168	105,863,605	104,869,909	107,282,278	108,059,577
Lottery Revenues	1,844,394	1,579,823	1,522,004	1,501,592	1,470,556
Other State Revenue	6,106,559	2,573,907	305,264	2,768,202	295,540
Parcel Tax Revenue	3,762,185	3,851,611	3,976,117	4,102,955	4,220,300
Other Local Revenue	2,770,570	2,285,020	2,340,020	2,340,020	2,340,020
<b>TOTAL REVENUES</b>	<b>117,640,876</b>	<b>116,153,966</b>	<b>113,013,314</b>	<b>117,995,047</b>	<b>116,385,993</b>
<b>EXPENDITURES</b>					
Certificated Salaries	45,898,235	49,707,161	47,604,102	45,915,163	44,200,891
Classified Salaries	12,909,480	14,330,911	15,670,172	15,303,576	15,609,647
Employee Benefits	19,733,045	21,718,351	22,325,623	23,207,815	24,216,921
Books and Supplies	3,306,090	5,236,184	5,076,378	4,162,511	4,226,164
Services, Other Operating	9,182,752	10,743,185	11,842,968	9,826,873	10,061,066
Capital Outlay	789,195	543,035	455,219	455,219	455,219
Excess Costs	0	0	0	0	0
Other Outgo	27,928	67,000	22,000	22,000	22,000
Direct Support/Indirect Cost	(1,602,311)	(2,567,175)	(2,466,836)	(2,440,588)	(2,440,588)
Other Debt Service Payments	81,065	118,973	0	0	0
Other Adjustments	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>90,325,479</b>	<b>99,897,625</b>	<b>100,529,626</b>	<b>96,452,569</b>	<b>96,351,320</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Deferred Maintenance Transfer Out	(200,000)	(200,000)	(200,000)	0	0
Routine Repair & Maintenance Contribution	(3,805,097)	(3,769,516)	(3,769,516)	(3,769,516)	(3,769,516)
Special Education Contribution	(14,090,996)	(17,953,893)	(18,526,060)	(18,908,265)	(19,192,948)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(18,096,093)</b>	<b>(21,923,409)</b>	<b>(22,495,576)</b>	<b>(22,677,781)</b>	<b>(22,962,464)</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>108,421,572</b>	<b>121,821,034</b>	<b>123,025,202</b>	<b>119,130,351</b>	<b>119,313,784</b>
<b>INCREASE/(DECREASE)</b>	<b>9,219,303</b>	<b>(5,667,068)</b>	<b>(10,011,890)</b>	<b>(1,135,304)</b>	<b>(2,927,791)</b>
<b>NET BALANCE</b>	<b>23,897,100</b>	<b>18,230,032</b>	<b>8,218,142</b>	<b>7,082,838</b>	<b>4,155,048</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Assigned	0	0	0	0	0
Committed	0	1,000,000	1,000,000	0	0
Economic Uncertainties	3,869,313	4,352,319	4,154,774	4,028,417	4,025,531
<b>TOTAL DESIGNATIONS</b>	<b>3,889,313</b>	<b>5,372,319</b>	<b>5,174,774</b>	<b>4,048,417</b>	<b>4,045,531</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>20,007,787</b>	<b>12,857,713</b>	<b>3,043,367</b>	<b>3,034,420</b>	<b>109,515</b>

**GENERAL FUND**  
**RESTRICTED PROGRAMS**

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# **Alum Rock Union Elementary School District**

## **K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS**

### **2016-17 ESTIMATED ACTUALS & 2017-18 ADOPTED BUDGET**

#### **COMMENTS**

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND - RESTRICTED  
MULTI - YEAR  
PROJECTION OF INCOME AND EXPENSE

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	3,163,259	5,216,326	231,001	0	0
<b>REVENUES</b>					
Federal Revenues	6,951,461	7,816,173	6,201,871	6,126,031	6,055,667
Other State Revenue	8,306,446	8,430,171	8,389,610	8,329,422	8,270,151
Other Local Revenue	2,469,773	2,224,583	844,776	694,776	544,776
<b>TOTAL REVENUES</b>	<b>17,727,679</b>	<b>18,470,926</b>	<b>15,436,257</b>	<b>15,150,229</b>	<b>14,870,595</b>
<b>EXPENDITURES</b>					
Certificated Salaries	10,443,558	12,864,605	11,986,912	11,858,506	12,036,384
Classified Salaries	3,829,140	4,684,817	4,590,500	4,682,311	4,761,723
Employee Benefits	7,869,853	10,083,994	10,122,010	10,221,976	10,386,678
Materials and Supplies	2,574,170	4,838,690	1,847,028	1,653,106	1,613,107
Services, Other Operating	6,655,134	8,066,421	5,682,553	5,616,537	5,228,315
Capital Outlay	579,676	1,607,862	0	0	0
Excess Costs	246,894	860,077	1,683,578	1,767,757	1,767,757
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,221,004	2,173,193	2,050,252	2,027,818	2,039,095
<b>TOTAL EXPENDITURES</b>	<b>33,419,429</b>	<b>45,179,660</b>	<b>37,962,833</b>	<b>37,828,011</b>	<b>37,833,058</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Routine Repair & Maintenance Contribution	3,805,097	3,769,516	3,769,516	3,769,516	3,769,516
Special Education Contribution	14,090,996	17,953,893	18,526,060	18,908,265	19,192,948
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>17,896,093</b>	<b>21,723,409</b>	<b>22,295,576</b>	<b>22,677,781</b>	<b>22,962,464</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>51,315,523</b>	<b>66,903,069</b>	<b>60,258,409</b>	<b>60,505,792</b>	<b>60,795,523</b>
<b>INCREASE/(DECREASE)</b>	<b>2,204,344</b>	<b>(4,985,326)</b>	<b>(231,000)</b>	<b>0</b>	<b>0</b>
<b>OTHER RESTATEMENT</b>	<b>(151,276)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET BALANCE</b>	<b>5,216,326</b>	<b>231,001</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
Restricted					
Special Education	1,134,993	0	0	0	0
Routine Repair	983,995	0	0	0	0
Other Restricted	3,097,338	231,000	0	0	0
<b>TOTAL DESIGNATIONS</b>	<b>5,216,326</b>	<b>231,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
ROUTINE REPAIR & MAINTENANCE - FUND 05  
PROJECTION OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	0	983,995	0	0	0
<b>REVENUES</b>					
Other Local Revenues	0	0	0	0	0
<b>TOTAL REVENUES</b>	0	0	0	0	0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	3,805,097	3,769,516	3,769,516	3,769,516	3,769,516
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	3,805,097	3,769,516	3,769,516	3,769,516	3,769,516
<b>TOTAL BEGINNING BALANCE     &amp; OTHER FINANCING SOURCES/USES</b>	3,805,097	4,753,511	3,769,516	3,769,516	3,769,516
<b>EXPENDITURES</b>					
Salaries	1,189,021	1,654,754	1,670,300	1,703,705	1,737,780
Benefits	450,409	609,181	645,814	693,461	730,923
Books and Supplies	327,608	794,198	404,155	390,000	350,000
Services & Other Oper Exp	712,070	1,364,149	721,300	680,650	649,113
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	141,993	331,229	327,948	301,700	301,700
<b>TOTAL EXPENDITURES</b>	2,821,102	4,753,511	3,769,516	3,769,516	3,769,516
<b>ENDING BALANCE</b>	983,995	0	0	0	0

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CATEGORICALS - FUND 06  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,935,516	3,097,338	231,000	0	0
REVENUES					
Federal Revenues	4,848,222	5,600,846	4,045,817	3,966,487	3,888,713
Other State Revenues	4,292,400	3,219,510	3,200,883	3,138,120	3,076,589
Contributions from Restricted/Unrestricted	0	0	0	0	0
Other Local Revenues	1,967,761	2,130,145	757,963	607,963	457,963
	11,098,383	10,950,501	8,004,663	7,712,571	7,423,265
TOTAL BEGINNING BALANCE & REVENUES	13,033,899	14,047,839	8,235,663	7,712,571	7,423,265
Other Sources/Transfers					
Contributions from Restricted/Unrestricted	0	0	0	0	0
Total Beg. Balance/Revenues/Other Sources	13,033,899	14,047,839	8,235,663	7,712,571	7,423,265
EXPENDITURES					
Certificated Salaries	1,759,882	2,636,082	2,228,564	1,953,783	1,983,090
Classified Salaries	212,061	141,980	129,236	131,821	134,457
Benefits	549,287	749,011	550,336	522,854	568,401
Books and Supplies	2,220,368	3,678,150	1,182,335	1,002,568	1,002,568
Services & Other Oper Exp	4,381,038	4,616,052	3,857,366	3,832,000	3,475,315
Building Improvement/Equipment	579,676	1,607,862	0	0	0
Direct Support/Indirect Cost	234,249	387,702	287,826	269,545	259,434
Transfers to Other Funds	0	0	0	0	0
TOTAL EXPENDITURES	9,936,561	13,816,839	8,235,663	7,712,571	7,423,264
ENDING BALANCE	3,097,338	231,000	0	0	0
COMPONENTS OF ENDING BALANCE					
Educator Effectiveness	764,822	231,000	0	0	0
Lottery	792,637	0	0	0	0
Prop 39	104,105	0	0	0	0
Quality Education Investment Act	0	0	0	0	0
Medi-Cal Billing	210,515	0	0	0	0
Local Donations	847,795	0	0	0	0
Mathson Fire	377,463	0	0	0	0
Common Core	0	0	0	0	0
K-12 Voucher	0	0	0	0	0
TOTAL DESIGNATIONS	3,097,338	231,000	0	0	0



ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL EDUCATION - FUND 08  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,227,742	1,134,993	0	0	0
REVENUES					
Revenue Limit Sources	0	0	0	0	
Federal Revenues	1,964,855	2,078,888	2,025,711	2,028,690	2,035,651
Mental Health IDEA	138,384	136,438	130,343	130,854	131,303
Other State Revenues	0	0	0	0	0
Mental Health Prop 98	1,153,661	678,379	656,445	659,019	661,281
Other Local Revenues	512,012	94,438	86,813	86,813	86,813
TOTAL REVENUES	3,768,912	2,988,143	2,899,312	2,905,376	2,915,048
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	14,090,996	17,953,893	18,526,060	18,908,265	19,192,948
TOTAL OTHER FINANCING SOURCES/USES	14,090,996	17,953,893	18,526,060	18,908,265	19,192,948
Transfers In - Fm Restricted Programs					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	19,087,650	22,077,029	21,425,372	21,813,642	22,107,996
EXPENDITURES					
Certificated Salaries	8,683,676	10,228,524	9,758,348	9,904,723	10,053,294
Classified Salaries	2,428,057	2,888,083	2,790,965	2,846,784	2,889,486
Benefits	4,009,773	4,193,520	4,393,578	4,473,378	4,555,072
Books and Supplies	26,194	366,342	260,539	260,539	260,539
Services & Other Oper Exp	1,562,026	2,086,220	1,103,887	1,103,887	1,103,887
Capital Outlay	0	0	0	0	0
Excess Costs	246,894	860,077	1,683,578	1,767,757	1,767,757
Direct Support/Indirect Cost	844,762	1,454,262	1,434,478	1,456,573	1,477,962
TOTAL EXPENDITURES	17,801,381	22,077,029	21,425,372	21,813,642	22,107,996
OTHER RESTATEMENTS	(151,276)				
ENDING BALANCE	1,134,993	0	0	0	0

## **SPECIAL PURPOSE FUND**

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## **FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

**Capital Project Funds** are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).
2. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
3. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
4. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code* section 42840).

**Self-Insurance Fund** exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205).

**Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

## **SPECIAL REVENUE FUNDS**

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**Cafeteria Fund**  
**Deferred Maintenance Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAFETERIA - FUND 13  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Unaudited Actuals	Projected	Projected	Projected
<b>BEGINNING FUND BALANCE</b>	<b>2,765,702</b>	<b>2,689,945</b>	<b>2,052,276</b>	<b>1,580,481</b>	<b>811,964</b>
<b>REVENUES</b>					
8220 Federal Revenue	7,198,994	7,304,765	7,366,476	7,230,628	7,230,000
8520 State Revenue	502,772	501,908	463,241	451,543	451,000
8660 Interest	6,467	8,000	6,000	4,000	4,000
86xx Local Revenue	74,853	84,000	69,000	69,000	69,000
	<u>7,783,086</u>	<u>7,898,673</u>	<u>7,904,717</u>	<u>7,755,171</u>	<u>7,754,000</u>
<b>OTHER FINANCING SOURCES</b>					
8916 Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
8916 Trnsfr In - From General Fund	0	0	0	0	0
8919 Other Auth Interfund Trans In	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<b>7,783,086</b>	<b>7,898,673</b>	<b>7,904,717</b>	<b>7,755,171</b>	<b>7,754,000</b>
<b>TOTAL BEGINNING FUND BALANCE, REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>10,548,788</b>	<b>10,588,618</b>	<b>9,956,993</b>	<b>9,335,652</b>	<b>8,565,964</b>
<b>EXPENDITURES</b>					
1000 Certificated Salaries	0	0	0	0	
2000 Classified Salaries	2,474,876	2,866,623	2,817,237	2,887,344	2,887,344
3000 Benefits	1,318,040	1,462,737	1,508,031	1,672,566	1,672,566
4000 Books and Supplies	3,571,390	3,643,000	3,473,160	3,387,854	3,387,854
5000 Services & Other Oper Exp	97,670	149,000	136,500	136,500	136,500
6000 Capital Outlay	15,560	21,000	25,000	15,000	0
7000 Direct Support/Indirect Cost	381,307	393,982	416,584	424,424	424,424
<b>TOTAL EXPENDITURES</b>	<b>7,858,843</b>	<b>8,536,342</b>	<b>8,376,512</b>	<b>8,523,688</b>	<b>8,508,688</b>
<b>ENDING NET FUND BALANCE</b>	<b>2,689,945</b>	<b>2,052,276</b>	<b>1,580,481</b>	<b>811,964</b>	<b>57,276</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	55,977	55,977	55,977	55,977	55,977
Designated for Equipment Replacement	15,560	50,000	25,000	15,000	0
Committed	2,617,408	1,945,299	1,498,504	739,987	299
<b>TOTAL DESIGNATIONS</b>	<b>2,689,945</b>	<b>2,052,276</b>	<b>1,580,481</b>	<b>811,964</b>	<b>57,276</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
DEFERRED MAINTENANCE -14  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	213,353	414,872	-	-	-
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Transfers In - Fm General Fund	200,000	200,000	200,000	200,000	200,000
Local Revenues	1,519	-	-	-	-
<b>TOTAL REVENUES</b>	201,519	200,000	200,000	200,000	200,000
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm Routine Repair	-	-	-	-	-
Transfers In - Fm Measure G -	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	414,872	614,872	200,000	200,000	200,000
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	300,000	100,000	100,000	100,000
Capital Outlay	-	314,872	100,000	100,000	100,000
<b>TOTAL EXPENDITURES</b>	-	614,872	200,000	200,000	200,000
<b>ENDING BALANCE</b>	414,872	-	-	-	-

# **CAPITAL PROJECT FUNDS**

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**GO Bond-Measure J & I Funds**  
**Capital Facilities Fund**  
**County School Facility Fund**  
**Special Reserve Fund**



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND - FUND - 21  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

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

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	22,171,481	32,864,475	16,725,344	26,981,965	8,861,770
<b>REVENUES</b>					
Proceeds from the Sale of Bonds	37,395,000	-	35,000,000	-	-
All Other Financing Source	4,405,612				
Other Local Revenue **	17,355,904				
Interest	183,467	100,000	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	59,339,983	100,000	35,100,000	100,000	100,000
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE &amp; REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	81,511,464	32,964,475	51,825,344	27,081,965	8,961,770
<b>EXPENDITURES</b>					
Classified Salaries	73,488	104,970	147,167	150,110	153,112
Benefits	23,843	34,369	67,073	71,525	76,293
Books and Supplies	1,424	20,500	5,500	20,000	20,000
Services & Other Oper Exp	977,820	1,968,079	1,360,779	948,300	948,300
Capital Outlay	6,196,131	14,111,213	20,884,691	14,652,090	2,585,775
Other Outgo	41,374,283	-	2,378,170	2,378,170	2,378,170
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	48,646,989	16,239,130	24,843,380	18,220,195	6,161,650
<b>ENDING BALANCE*</b>	32,864,475	16,725,344	26,981,965	8,861,770	2,800,119

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAPITAL FACILITIES FUND - 25  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$2.24 per square foot for residential and \$0.32 per square foot for commercial/industrial construction.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	795,669	1,381,371	1,631,371	1,881,371	2,131,371
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	585,702	650,000	650,000	650,000	650,000
<b>TOTAL REVENUES</b>	585,702	650,000	650,000	650,000	650,000
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	1,381,371	2,031,371	2,281,371	2,531,371	2,781,371
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	400,000	400,000	400,000	400,000
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	0	400,000	400,000	400,000	400,000
<b>ENDING BALANCE</b>	1,381,371	1,631,371	1,881,371	2,131,371	2,381,371

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
COUNTY SCHOOL FACILITY FUND - 35  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

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

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	7,324,979	7,377,138	7,377,138	7,377,138	7,377,138
<b>REVENUES</b>					
Other State Revenues	-	-	-	-	-
Other Local Revenues	52,159	-	-	-	-
Transfers In	-	-	-	-	-
<b>TOTAL REVENUES</b>	52,159	-	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	7,377,138	7,377,138	7,377,138	7,377,138	7,377,138
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
<b>ENDING NET FUND BALANCE *</b>	7,377,138	7,377,138	7,377,138	7,377,138	7,377,138

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND - 40  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	46,121	46,450	-	-	-
<b>REVENUES</b>					
Federal Revenues					
State Revenues	26,098	2,466,926	-	-	-
Local Revenues	328	-	-	-	-
<b>TOTAL REVENUES</b>	26,426	2,466,926	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	72,548	2,513,376	-	-	-
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	26,098	2,466,926	-	-	-
Capital Outlay	-	46,450	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	26,098	2,513,376	-	-	-
<b>ENDING BALANCE</b>	46,450	-	-	-	-

## **SELF-INSURANCE FUND**



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 67 - HEALTH & WELFARE BENEFITS  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	551,697	1,869,306	1,858,421	1,858,537	1,858,654
Beginning Balance Adjustment					
<b>REVENUES</b>					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	16,442,367	15,806,500	15,975,675	16,135,432	16,296,786
Transfers In	-	-	-	-	-
<b>TOTAL REVENUES</b>	16,442,367	15,806,500	15,975,675	16,135,432	16,296,786
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In					
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	16,994,064	17,675,806	17,834,096	17,993,969	18,155,440
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	15,124,758	15,817,385	15,975,559	16,135,315	16,296,668
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	15,124,758	15,817,385	15,975,559	16,135,315	16,296,668
<b>ENDING FUND BALANCE</b>	1,869,306	1,858,421	1,858,537	1,858,654	1,858,773

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 68 - WORKERS' COMPENSATION  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. ( Education Code Section 17566 ). Our Fund 68 is used for our workers' Compensation insurance.

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
<b>BEGINNING BALANCE</b>	1,271,156	2,414,830	2,412,111	2,405,902	2,348,903
<b>REVENUES</b>					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	2,414,421	2,465,539	2,465,539	2,465,539	2,465,539
Transfers In	-	-	-	-	-
<b>TOTAL REVENUES</b>	2,414,421	2,465,539	2,465,539	2,465,539	2,465,539
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In					
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	3,685,577	4,880,369	4,877,650	4,871,441	4,814,442
<b>EXPENDITURES</b>					
Classified Salaries	62,009	61,959	64,811	66,107	67,429
Benefits	28,232	30,355	30,992	32,968	35,082
Books and Supplies	2,045	8,000	8,000	8,160	8,323
Services & Other Oper Exp	1,178,460	2,367,945	2,367,945	2,415,304	2,463,610
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	1,270,747	2,468,259	2,471,748	2,522,538	2,574,444
<b>ENDING FUND BALANCE</b>	2,414,830	2,412,111	2,405,902	2,348,903	2,239,997

# APPENDICES

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## LCFF Acronyms

• ADA	Average Daily Attendance
• BASC	Business and Administration Steering Committee
• BGS	Base Grade Span
• BOE	Board of Education (LEAs)
• CDE	California Department of Education
• COE	County Office of Education
• CY	Current Year
• DOF	Department of Finance
• EC	Education Code
• EL	English Learners
• ERT	Economic Recovery Target
• FRPM	Free and Reduced Priced Meals
• FY	Foster Youth
• GSA	Grad Span Adjustment
• LAO	Legislative Analyst's Office
• LEA	Local Educational Agency (Districts, Charters, & COEs)
• LCAP	Local Control Accountability Plan
• LCFF	Local Control Funding Formula
• LI	Low Income
• MPP	Minimum Proportionality Percentage
• NSLP	National School Lunch Program
• NSS	Necessary Small School
• PY	Prior Year
• RL	Revenue Limit
• SACS	Standardized Account Code Structure
• SBE	State Board of Education
• SDC	Special Day Class
• SED	Socioeconomically Disadvantaged
• TIIBG	Targeted Instructional Improvement Block Grant

# Glossary of Common School Finance Terms

**ADA** Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Accrual Basis Accounting** An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad valorem Taxes** Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

**Appropriation For Contingencies** That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Assessed Valuation (also, Assessed Value)** The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** See Revenue Limit.

**Basic Aid** The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** See Maintenance Assessment Districts.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS** California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST** The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**Certificated Personnel** School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

**Chapter 1** Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

**Chapter 2** Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Classified Personnel** School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties** The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

**Concurrently Enrolled** Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment** A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Economic Impact Aid (EIA)** State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

**Encroachment** The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Equalization Aid** The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

**ERAF** Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Factfinding** The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.



**Gifted and Talented Education (GATE)** A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

**Implicit Price Deflator** See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Least Restrictive Environment** Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

**Leveling Down** Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

**Leveling Up** Raising the revenue level of low revenue districts to promote revenue equity among school districts.

**Mandated Costs** School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

**Maintenance Assessment Districts** A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** See Proposition 98.

**Miscellaneous Funds** Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Necessary Small School** An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

**Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

**PERB** Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

**Permissive Override Tax** Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS** Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL81-874** A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

**PL94-142** Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Reduction-in-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.



**ROC/P** Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

**SB 813** Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

**Secured Roll** That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

**Squeeze Formula** The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

**Subventions** The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset** The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** See Proposition 98.

**Unduplicated Count** The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers** Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

# Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z

## A

Acronym	Description
AB	Assembly Bill
ACE	<u>American Council on Education</u> (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	<u>Association of California School Administrators</u> (Outside Source)
ACT	<u>American College Testing</u> (Outside Source)
ADA	<u>Americans with Disabilities Act</u> (Outside Source)
ADA	average daily attendance
ADAD	<u>Assessment Development and Administration Division</u>
AID	<u>Audits and Investigations Division</u>
AIDS	acquired immune deficiency syndrome
AIECE	<u>American Indian Early Childhood Education</u>
AMAOs	Annual Measurable Achievement Objectives
AMARD	<u>Analysis, Measurement, and Accountability Reporting Division</u>
AP	<u>Advanced Placement</u>
API	<u>Academic Performance Index</u>
APR	<u>Accountability Progress Reporting</u>
ASAM	<u>Alternative Schools Accountability Model</u>
ASD	<u>After School Division</u>
ASES	<u>After School Education and Safety Program</u>
ASRA	<u>Administrative Support and Regulations Adoption</u>
AVID	<u>Advancement Via Individual Determination</u>
AYP	<u>Adequate Yearly Progress</u>

[Top of Page](#)

## B

Acronym	Description
BPPVE	<u>Bureau for Private Postsecondary and Vocational Education</u> (Outside Source)
BTSA	<u>Beginning Teacher Support and Assessment</u> (Outside Source)
BTTP	<u>Bilingual Teacher Training Program</u>

[Top of Page](#)

## C

Acronym	Description
C.A.S.H.	<u>Coalition for Adequate School Housing</u> (Outside Source)
CAASFEP	<u>California Association of Administrators of State and Federal Education Programs</u> (Outside Source)
CABE	<u>California Association of Bilingual Education</u> (Outside Source)
CACE	<u>California Association for Compensatory Education</u> (Outside Source)
CACFP	<u>Child and Adult Care Food Program</u>
CADS	<u>Consolidated Application Data System</u>
CAHSEE	<u>California High School Exit Examination</u>
Cal-SAFE	<u>California School Age Families Education</u>
CALPADS	<u>California Longitudinal Pupil Achievement Data System</u>
CalSTRS	<u>California State Teachers' Retirement System</u> (Outside Source)
CALTIDES	<u>California Longitudinal Teacher Integrated Data Education System</u>
CalWORKS	<u>California Work Opportunity and Responsibility to Kids</u>
CaMSP	<u>California Mathematics and Science Partnership</u>

CAPA	<a href="#">California Alternate Performance Assessment</a>
CASBO	<a href="#">California Association of School Business Officials (Outside Source)</a>
CASEMIS	<a href="#">California Special Education Management Information System</a>
CAT/6	<a href="#">California Achievement Tests, Sixth Edition</a>
CBE	<a href="#">competency-based education</a>
CBEDS	<a href="#">California Basic Educational Data System</a>
CBEST	<a href="#">California Basic Educational Skills Test (Outside Source)</a>
CBET	<a href="#">community-based English tutoring</a>
CBR	<a href="#">California Business Roundtable (Outside Source)</a>
CCAE	<a href="#">California Council for Adult Education</a>
CCC	<a href="#">California Community Colleges (Outside Source)</a>
CCDA	<a href="#">California Career Development Association</a>
CCDAA	<a href="#">California Child Development Administrators Association</a>
CCDBG	<a href="#">Child Care and Development Block Grant</a>
CCDF	<a href="#">Child Care and Development Fund</a>
CCEI	<a href="#">California Counsel of Electronics Instructors</a>
CCFRF	<a href="#">Child Care Facilities Revolving Fund</a>
CCIS	<a href="#">California Consortium for Independent Study</a>
CCLDHN	<a href="#">California Conference of Local Health Department Nutritionists (Outside Source)</a>
CCR	<a href="#">coordinated compliance review</a>
CCR	<a href="#">California Code of Regulations</a>
CCSESA	<a href="#">California County Superintendents Educational Services Association (Outside Source)</a>
CCSS	<a href="#">Common Core State Standards</a>
CCSSO	<a href="#">Council of Chief State School Officers (Outside Source)</a>
CCTD	<a href="#">Career and College Transition Division</a>
CD	<a href="#">Communications Division</a>
CDC	<a href="#">Centers for Disease Control and Prevention (Outside Source)</a>
CDD	<a href="#">Child Development Division</a>
CDE	<a href="#">California Department of Education</a>
CDFS	<a href="#">Child Development Fiscal Services</a>
CDHS	<a href="#">California Department of Health Services (Outside Source)</a>
CDPAC	<a href="#">Child Development Policy Advisory Committee</a>
CDS	<a href="#">Community Day Schools</a>
CDS	<a href="#">county/district/school code</a>
CDSMC	<a href="#">Curriculum Development and Supplemental Materials Commission</a>
CDTC	<a href="#">California Drafting Technology Consortium</a>
CEEB	<a href="#">College Entrance Examination Board (Outside Source)</a>
CELDT	<a href="#">California English Language Development Test</a>
CFR	<a href="#">Code of Federal Regulations</a>
CFT	<a href="#">California Federation of Teachers (Outside Source)</a>
CHADD	<a href="#">Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)</a>
CHDP	<a href="#">Children's Health and Disability Prevention</a>
Children Now	<a href="#">Children Now (Outside Source)</a>
CHKRC	<a href="#">California Healthy Kids Resource Center (Outside Source)</a>
CHKS	<a href="#">California Healthy Kids Survey</a>
CHSA	<a href="#">California Head Start Association</a>
CHSPE	<a href="#">California High School Proficiency Examination</a>
CHSSCO	<a href="#">California Head Start-State Collaboration Office</a>
CIF	<a href="#">California Interscholastic Federation (Outside Source)</a>
CITEA	<a href="#">California Industrial and Technology Education Association</a>
CLAD	<a href="#">Crosscultural, Language, and Academic Development (Outside Source)</a>
CLHS	<a href="#">California League of High Schools (Outside Source)</a>
CLLS	<a href="#">California Library Literacy Services (Outside Source)</a>
CLMS	<a href="#">California League of Middle Schools</a>
CLRN	<a href="#">California Learning Resource Network</a>



CMAS	<a href="#">California Multiple Award Schedule</a>
CMD	<a href="#">Clearinghouse for Multilingual Documents</a>
CMR	<a href="#">contract monitoring review</a>
CNAC	<a href="#">Child Nutrition Advisory Council</a>
COABE	<a href="#">Commission on Adult Basic Education (Outside Source)</a>
COCCC	<a href="#">Chancellor's Office of the California Community Colleges</a>
COE	<a href="#">county office of education</a>
COICC	<a href="#">California Occupational Information Coordinating Committee</a>
CPA	<a href="#">California Partnership Academies</a>
CPCM	<a href="#">Categorical Programs Complaints Management</a>
CPDI	<a href="#">California Professional Development Institutes (Governor's Institutes)</a>
CPEC	<a href="#">California Postsecondary Education Commission (Outside Source)</a>
CPPP	<a href="#">College Preparation Partnership Program</a>
CPS	<a href="#">Child Protection Services</a>
CRE	<a href="#">Coordinated Review Effort</a>
CRESST	<a href="#">Center for Research on Evaluation, Standards, and Student Testing</a>
CRL	<a href="#">California Reading List</a>
CRLP	<a href="#">California Reading and Literacy Project</a>
CRP	<a href="#">Content Review Panel</a>
CSAM	<a href="#">California School Accounting Manual</a>
CSB	<a href="#">California School for the Blind</a>
CSBA	<a href="#">California School Boards Association (Outside Source)</a>
CSD	<a href="#">California School for the Deaf</a>
CSD	<a href="#">Charter Schools Division</a>
CSEA	<a href="#">California School Employees Association (Outside Source)</a>
CSEA	<a href="#">California State Employees Association (Outside Source)</a>
CSECC	<a href="#">California State Employees Charitable Campaign (Outside Source)</a>
CSEY	<a href="#">Classified School Employee of the Year</a>
CSFP	<a href="#">Commodity Supplemental Food Program</a>
CSFSA	<a href="#">California Schools Food Service Association</a>
CSIS	<a href="#">California School Information Services</a>
CSLA	<a href="#">California School Library Association</a>
CSMP	<a href="#">California Subject Matter Projects</a>
CSMT	<a href="#">Clearinghouse for Specialized Media and Translations</a>
CSNO	<a href="#">California School Nurses Organization (Outside Source)</a>
CSPD	<a href="#">Comprehensive System of Personnel Development</a>
CSR	<a href="#">Comprehensive School Reform</a>
CSRP	<a href="#">California School Recognition Program</a>
CSS	<a href="#">Comprehensive Student Support</a>
CSSA	<a href="#">California Safe Schools Assessment</a>
CSSAED	<a href="#">Coordinated Student Support and Adult Education Division</a>
CST	<a href="#">California Standards Tests</a>
CSU	<a href="#">California State University (Outside Source)</a>
CTA	<a href="#">California Teachers Association (Outside Source)</a>
CTAP	<a href="#">California Technology Assistance Project</a>
CTC	<a href="#">California Transportation Commission (Outside Source)</a>
CTC	<a href="#">Commission on Teacher Credentialing (Outside Source)</a>
CTE	<a href="#">career technical education</a>
CTEI	<a href="#">Comprehensive Teacher Education Institute</a>
CYA	<a href="#">California Youth Authority (Outside Source)</a>

[Top of Page](#)

## D

Acronym	Description
DAC	<a href="#">District Advisory Committee</a>

DAIT	<u>District Assistance and Intervention Team</u>
DEAM	<u>Department of Education Administrative Manual</u>
DGS	<u>Department of General Services</u> (Outside Source)
DOF	<u>Department of Finance</u> (Outside Source)
DOL	<u>U.S. Department of Labor</u> (Outside Source)
DPA	<u>Department of Personnel Administration</u> (Outside Source)
DSIB	<u>District, School, and Innovation Support Branch</u>
DSS	<u>Department of Social Services</u> (Outside Source)

[Top of Page](#)

## E

Acronym	Description
EAP	<u>Early Assessment Program</u>
EC	<u>Education Code</u> (Outside Source)
ED	<u>U.S. Department of Education</u> (Outside Source)
EDGAR	<u>Education Department General Administrative Regulations</u> (Outside Source)
EDMD	<u>Educational Data Management Division</u>
EETT	<u>Enhancing Education Through Technology</u>
EIA	<u>Economic Impact Aid</u>
EL	<u>English learner</u>
ELA	English-language arts
ELAP	<u>English Language Acquisition Program</u>
ELD	English-language development
ELSD	<u>English Learner Support Division</u>
ESEA	<u>Elementary and Secondary Education Act of 1965</u> (Outside Source)
ETS	<u>Educational Testing Service</u> (Outside Source)

[Top of Page](#)

## F

Acronym	Description
FAQ	<u>frequently asked question</u>
FASD	<u>Fiscal and Administrative Services Division</u>
FERPA	<u>Family Educational Rights and Privacy Act</u> (Outside Source)
FFA	<u>Future Farmers of America</u> (Outside Source)
FPD	<u>Fiscal Policy Division</u>
FTE	full-time equivalent
FY	fiscal year
FYS	<u>Foster Youth Services</u>

[Top of Page](#)

## G

Acronym	Description
GAD	<u>Government Affairs Division</u>
GATE	<u>Gifted and Talented Education</u>
GED	<u>General Educational Development Test</u>
GPA	grade point average
GSE	<u>Golden State Examination</u>
GSSMD	<u>Golden State Seal Merit Diploma</u>

[Top of Page](#)

## H

Acronym	Description
HCE	<u>Health Careers Education</u>
HECT	<u>Home Economics Careers and Technology</u>
HIV	human immunodeficiency virus
HOUSSE	<u>High Objective Uniform State Standard of Evaluation</u> (Outside Source)

HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

[Top of Page](#)

## I

Acronym	Description
IAD	<a href="#">Improvement and Accountability Division</a>
IASA	<a href="#">Improving America's Schools Act of 1994</a> (Outside Source)
IDEA	<a href="#">Individuals with Disabilities Education Act</a> (Outside Source)
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	<a href="#">Instruction and Learning Support Branch</a>
IS	<a href="#">independent study</a>

[Top of Page](#)

## J

Acronym	Description
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[Top of Page](#)

## K

Acronym	Description
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[Top of Page](#)

## L

Acronym	Description
LAC	<a href="#">Legal, Audits, and Compliance Branch</a>
LC	<a href="#">Language Census</a>
LD	<a href="#">Legal Division</a>
LEA	local educational agency
LEP	limited English-proficient
LPCs	<a href="#">Local Child Care and Development Planning Councils</a>
LRDC	<a href="#">Learning Resources Display Centers</a>

[Top of Page](#)

## M

Acronym	Description
MOU	<a href="#">Memorandum of Understanding</a>
MTYRE	<a href="#">multitrack year-round education</a>

[Top of Page](#)

## N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	<a href="#">National Assessment of Educational Progress</a>
NASBE	<a href="#">National Association of State Boards of Education</a> (Outside Source)
NASSP	<a href="#">National Association of Secondary School Principals</a> (Outside Source)
NASTA	National Association of State Textbook Administrators
NASW	<a href="#">National Association of School Social Workers</a> (Outside Source)
NBCT	<a href="#">National Board Certified Teacher</a>
NBPTS	<a href="#">National Board for Professional Teaching Standards</a>
NCBE	National Clearinghouse for Bilingual Education
NCDA	<a href="#">National Career Development Association</a>
NCEE	<a href="#">National Center on Education and the Economy</a> (Outside Source)
NCES	<a href="#">National Center for Education Statistics</a> (Outside Source)
NCHSTE	<a href="#">National Consortium on Health Science and Technology Education</a>
NCLB	No Child Left Behind Act of 2001
NCSL	<a href="#">National Conference of State Legislatures</a>

NCTE	<u>National Council of Teachers of English</u>
NCTM	<u>National Council of Teachers of Mathematics</u>
NEA	<u>National Education Association</u> (Outside Source)
NET	<u>Nutrition Education and Training</u>
NPR	national percentile rank
NSBA	<u>National School Boards Association</u> (Outside Source)
NSD	<u>Nutrition Services Division</u>

[Top of Page](#)

## O

Acronym	Description
OCR	<u>Office for Civil Rights</u> (Outside Source)
OEO	<u>Office of Equal Opportunity</u>
OSE	<u>Office of the Secretary of Education</u> (Outside Source)
OSHA	<u>Occupational Safety and Health Administration</u> (Outside Source)

[Top of Page](#)

## P

Acronym	Description
PAR	<u>Peer Assistance and Review program for teachers</u>
PASR	<u>Principal Apportionment System Rewrite</u>
PBDMI	<u>Performance Based Data Management Initiative</u>
PCA	<u>Project Cost Account</u>
PD	<u>P-16 Division</u>
PDF	<u>Portable Document Format</u>
PERS	<u>Public Employees Retirement System</u>
PFT	<u>Physical Fitness Testing</u>
PI	<u>Program Improvement</u>
PL	<u>Public Law</u>
PLSD	<u>Professional Learning Support Division</u>
PMP	<u>Pregnant Minors Program</u>
PPIB	<u>P-16 Policy and Information Branch</u>
PPR	<u>Pupil Promotion and Retention</u>
PQR	<u>program quality review</u>
PSAA	<u>Public Schools Accountability Act</u>
PSAT	<u>Preliminary Scholastic Achievement Test</u> (Outside Source)
PSD	<u>Personnel Services Division</u>
PTA	<u>Parent Teacher Association (State)</u> (Outside Source)
PTA	<u>Parent Teacher Association (National)</u> (Outside Source)

[Top of Page](#)

## Q

Acronym	Description
QAP	<u>quality assurance process</u>
QEIA	<u>Quality Education Investment Act of 2006</u>

[Top of Page](#)

## R

Acronym	Description
RDA	<u>Recommended Daily Allowance</u>
RFA	<u>Request for Applications</u>
RFEP	<u>reclassified to fluent English proficient</u>
RFP	<u>Request for Proposals</u>
RLA	<u>Reading/Language Arts</u>
ROCP	<u>Regional Occupational Centers and Programs</u>

[Top of Page](#)



# S

Acronym	Description
S4	<u>Statewide System of School Support</u>
SACS	<u>standardized account code structure</u>
SAFTIB	<u>Services for Administration, Finance, Technology, and Infrastructure Branch</u>
SAP	<u>Student Assistance Program</u>
SAPID	<u>School Age Parenting and Infant Development</u>
SARB	<u>School Attendance Review Board</u>
SARC	<u>School Accountability Report Card</u>
SAT	<u>Scholastic Achievement Test</u>
SAT-9	<u>Stanford Achievement Test, Ninth Edition (Stanford 9)</u>
SB	<u>Senate Bill</u>
SBCP	<u>School-Based Coordinated Program</u>
SBE	<u>State Board of Education</u>
SBP	<u>School Breakfast Program</u>
SCANS	<u>Secretary's Commission on Achieving Necessary Skills</u>
SCASS	<u>Southern California Association of Science Supervisors</u>
SCASS	<u>State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)</u>
SCCAC	<u>Southern California Comprehensive Assistance Center</u>
SCE	<u>State Compensatory Education</u>
SCFIRD	<u>Standards, Curriculum Frameworks, and Instructional Resources Division</u>
SCO	<u>State Controller's Office</u>
SCOE	<u>Sacramento County Office of Education</u>
SCORE	<u>Schools of California Online Resources for Education</u>
SCR	<u>Senate Concurrent Resolution</u>
SCS	<u>Superintendent's Correspondence System</u>
SDAIE	<u>specialty designed academic instruction in English</u>
SDC	<u>special day class</u>
SDFSC	<u>Safe and Drug Free Schools and Communities</u>
SEA	<u>state educational agency</u>
SED	<u>Special Education Division</u>
SED	<u>severely emotionally disturbed</u>
SEECAP	<u>Special Education Early Childhood Administrators Project</u>
SEEDS	<u>Supporting Early Education Delivery Systems</u>
SEIDs	<u>Statewide Educator Identifiers</u>
SELPA	<u>special education local plan area</u>
SES	<u>Supplemental Educational Services (Outside Source)</u>
SETA	<u>Sacramento Employment and Training Agency (Outside Source)</u>
SETS	<u>Statewide Education Technology Services</u>
SFSD	<u>School Fiscal Services Division</u>
SFSP	<u>Summer Food Service Program</u>
SFTSD	<u>School Facilities and Transportation Services Division</u>
SHAPE	<u>Shaping Health As Partners in Education</u>
SHC	<u>School Health Connections</u>
SIG	<u>School Improvement Grant</u>
SIO	<u>Superintendent's Initiatives Office</u>
SkillsUSA	<u>SkillsUSA</u>
SMI	<u>School Meals Initiative</u>
SNA	<u>School Nutrition Association (Outside Source)</u>
SNE	<u>Society for Nutrition Education (Outside Source)</u>
SNOR	<u>Student National Origin Report</u>
SNP	<u>School Nutrition Program</u>
SPAC	<u>State Parent Advisory Council</u>

SPB	<u>State Personnel Board</u> (Outside Source)
SSID	<u>Statewide Student Identifier</u>
SSPI	<u>State Superintendent of Public Instruction</u>
SSSSB	<u>Student Support and Special Services Branch</u>
STAR	<u>Standardized Testing and Reporting Program</u>
STDs	<u>Sexually Transmitted Diseases</u> (Outside Source)
STEM	<u>Science, Technology, Engineering, and Mathematics</u>
STS	<u>Standards-based tests in Spanish</u>
SWP	<u>Schoolwide programs</u>

[Top of Page](#)

## T

Acronym	Description
T5	<u>Title 5, California Code of Regulations</u>
TEROC	<u>Tobacco Education and Research Oversight Committee</u> (Outside Source)
TICAL	<u>Technology Information Center for Administrative Leadership</u>
TSD	<u>Technology Services Division</u>
TUPE	<u>Tobacco-Use Prevention Education</u>
TWBI	<u>Two-Way Bilingual Immersion</u>

[Top of Page](#)

## U

Acronym	Description
UC	<u>University of California</u> (Outside Source)
UCOP	<u>University of California Office of the President</u> (Outside Source)
UCP	<u>Uniform Complaint Procedures</u>
USDA	<u>U.S. Department of Agriculture</u> (Outside Source)

[Top of Page](#)

## V

Acronym	Description
VAPA	<u>Visual and Performing Arts</u>
VE	<u>Visiting Educator</u>

[Top of Page](#)

## W

Acronym	Description
WASC	<u>Western Association of Schools and Colleges</u> (Outside Source)
WEE	<u>Work Experience Education</u>
WestEd	<u>WestEd</u> (Outside Source)
WIC	<u>Women, Infants, and Children</u> (Outside Source)

[Top of Page](#)

## X, Y, Z

Acronym	Description
YOA	<u>Year of Appropriation</u> (Outside Source)
YOB	<u>Year of Budget</u> (Outside Source)
YOC	<u>Year of Completion</u> (Outside Source)
YRBS	<u>Youth Risk Behavior Survey</u> (Outside Source)
YRBSS	<u>Youth Risk Behavior Surveillance System</u> (Outside Source)
YRE	<u>year-round education</u>

Questions: Katina Oliphant | [koliphant@cde.ca.gov](mailto:koliphant@cde.ca.gov)

**STATE REPORTS**

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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		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
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	
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
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	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL 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: 2930 Gay Avenue

Place: 2930 Gay Avenue

Date: June 05, 2017

Date: June 08, 2017

Time: 05:30 PM

Adoption Date: June 19, 2017

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

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

Contact person for additional information on the budget reports:

Name: Kolvira Chheng

Telephone: 408-928-6847

Title: Assistant Superintendent, Business Service

E-mail: Kolvira.Chheng@arUSD.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• 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 19, 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:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

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

For additional information on this certification, please contact:

Name: Kolvira Chheng

Title: Assistant Superintendent, Bus Services

Telephone: 408-928-6847

E-mail: Kolvira.Chheng@arUSD.org

**FORM 01**  
**GENERAL FUND**  
**UNRESTRICTED AND**  
**RESTRICTED**

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	105,863,605.00	0.00	105,863,605.00	104,869,909.00	0.00	104,869,909.00	-0.9%
2) Federal Revenue		8100-8299	0.00	7,816,172.50	7,816,172.50	0.00	6,201,871.00	6,201,871.00	-20.7%
3) Other State Revenue		8300-8599	4,153,730.00	8,430,170.85	12,583,900.85	1,827,268.00	8,389,609.85	10,216,877.85	-18.8%
4) Other Local Revenue		8600-8799	6,136,631.00	2,224,582.66	8,361,213.66	6,316,137.00	844,776.00	7,160,913.00	-14.4%
5) TOTAL REVENUES			116,153,966.00	18,470,926.01	134,624,892.01	113,013,314.00	15,436,256.85	128,449,570.85	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,707,160.75	12,864,605.19	62,571,765.94	47,604,102.39	11,986,911.72	59,591,014.11	-4.8%
2) Classified Salaries		2000-2999	14,330,910.56	4,684,817.31	19,015,727.87	15,670,172.13	4,590,500.38	20,260,672.51	6.5%
3) Employee Benefits		3000-3999	21,718,351.15	10,083,994.40	31,802,345.55	22,325,623.56	10,122,010.07	32,447,633.63	2.0%
4) Books and Supplies		4000-4999	5,236,184.68	4,838,690.40	10,074,875.08	5,076,377.54	1,847,028.18	6,923,405.72	-31.3%
5) Services and Other Operating Expenditures		5000-5999	10,743,184.69	8,066,420.60	18,809,605.29	11,842,967.97	5,682,552.98	17,525,520.95	-6.8%
6) Capital Outlay		6000-6999	543,035.04	1,607,862.46	2,150,897.50	455,218.55	0.00	455,218.55	-78.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	185,973.00	860,077.00	1,046,050.00	22,000.00	1,683,578.00	1,705,578.00	63.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,567,175.03)	2,173,193.03	(393,982.00)	(2,466,835.41)	2,050,251.52	(416,583.89)	5.7%
9) TOTAL EXPENDITURES			99,897,624.84	45,179,660.39	145,077,285.23	100,529,626.73	37,962,832.85	138,492,459.58	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			16,256,341.16	(26,708,734.38)	(10,452,393.22)	12,483,687.27	(22,526,576.00)	(10,042,888.73)	-3.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,723,408.86)	21,723,408.86	0.00	(22,295,576.00)	22,295,576.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(21,923,408.86)	21,723,408.86	(200,000.00)	(22,495,576.00)	22,295,576.00	(200,000.00)	0.0%

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			(5,667,067.70)	(4,985,325.52)	(10,652,393.22)	(10,011,888.73)	(231,000.00)	(10,242,888.73)	-3.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
2) Ending Balance, June 30 (E + F1e)									
			18,230,031.62	231,000.50	18,461,032.12	8,218,142.89	0.50	8,218,143.39	-55.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	231,000.89	231,000.89	0.00	0.89	0.89	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,352,319.00	0.00	4,352,319.00	4,154,774.00	0.00	4,154,774.00	-4.5%
Unassigned/Unappropriated Amount		9790	12,857,712.62	(0.39)	12,857,712.23	3,043,368.89	(0.39)	3,043,368.50	-76.3%

			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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,405,749.88	(11,473,942.43)	17,931,807.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(2,993.43)	(3,265.54)	(6,258.97)				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,365.64	273.77	2,639.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,297,240.42	349,977.74	1,647,218.16				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,250,000.00	0.00	6,250,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			36,972,362.51	(11,126,956.46)	25,845,406.05				
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	9,195,566.32	6,576.90	9,202,143.22				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	21,150.00	0.00	21,150.00				
6) TOTAL, LIABILITIES			9,216,716.32	6,576.90	9,223,293.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			27,755,646.19	(11,133,533.36)	16,622,112.83				

			2016-17 Estimated Actuals			2017-18 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	64,753,145.00	0.00	64,753,145.00	61,888,424.00	0.00	61,888,424.00	-4.4%
Education Protection Account State Aid - Current Year		8012	12,866,667.00	0.00	12,866,667.00	11,699,646.00	0.00	11,699,646.00	-9.1%
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	114,440.00	0.00	114,440.00	114,440.00	0.00	114,440.00	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	22,513,827.00	0.00	22,513,827.00	22,553,566.00	0.00	22,553,566.00	0.2%
Unsecured Roll Taxes		8042	1,572,758.00	0.00	1,572,758.00	1,507,069.00	0.00	1,507,069.00	-4.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,776,000.00	0.00	3,776,000.00	4,154,000.00	0.00	4,154,000.00	10.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,618,233.00	0.00	9,618,233.00	12,317,249.00	0.00	12,317,249.00	28.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			115,215,070.00	0.00	115,215,070.00	114,234,394.00	0.00	114,234,394.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,351,465.00)	0.00	(9,351,465.00)	(9,364,485.00)	0.00	(9,364,485.00)	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			105,863,605.00	0.00	105,863,605.00	104,869,909.00	0.00	104,869,909.00	-0.9%
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	1,759,853.07	1,759,853.07	0.00	1,700,232.00	1,700,232.00	-3.4%
Special Education Discretionary Grants		8182	0.00	455,473.00	455,473.00	0.00	455,822.00	455,822.00	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,776,891.44	3,776,891.44		2,790,165.00	2,790,165.00	-26.1%
Title I, Part D Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		908,259.97	908,259.97		453,015.00	453,015.00	-50.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		595,195.02	595,195.02		482,137.00	482,137.00	-19.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	320,500.00	320,500.00	0.00	320,500.00	320,500.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	7,816,172.50	7,816,172.50	0.00	6,201,871.00	6,201,871.00	-20.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,535,502.00	0.00	2,535,502.00	277,139.00	0.00	277,139.00	-89.1%
Lottery - Unrestricted and Instructional Materials		8560	1,579,823.00	494,189.00	2,074,012.00	1,522,004.00	475,562.00	1,997,566.00	-3.7%
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		2,725,320.85	2,725,320.85		2,725,320.85	2,725,320.85	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,405.00	5,210,661.00	5,249,066.00	28,125.00	5,188,727.00	5,216,852.00	-0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			4,153,730.00	8,430,170.85	12,583,900.85	1,827,268.00	8,389,609.85	10,216,877.85	-18.8%



			2016-17 Estimated Actuals			2017-18 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,851,611.00	0.00	3,851,611.00	3,976,117.00	0.00	3,976,117.00	3.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	2,140,020.00	0.00	2,140,020.00	2,140,020.00	0.00	2,140,020.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	45,000.00	2,224,582.66	2,269,582.66	100,000.00	844,776.00	944,776.00	-58.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,136,631.00	2,224,582.66	8,361,213.66	6,316,137.00	844,776.00	7,160,913.00	-14.4%
TOTAL, REVENUES			116,153,966.00	18,470,926.01	134,624,892.01	113,013,314.00	15,436,256.85	128,449,570.85	-4.6%

2016-17 Estimated Actuals						2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	43,157,511.11	10,055,081.83	53,212,592.94	40,974,556.98	9,371,973.20	50,346,530.18	-5.4%
Certificated Pupil Support Salaries		1200	944,168.54	2,030,631.58	2,974,800.12	859,297.63	1,933,885.17	2,793,182.80	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,605,481.10	581,917.91	6,187,399.01	5,770,247.78	489,129.94	6,259,377.72	1.2%
Other Certificated Salaries		1900	0.00	196,973.87	196,973.87	0.00	191,923.41	191,923.41	-2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>49,707,160.75</b>	<b>12,864,605.19</b>	<b>62,571,765.94</b>	<b>47,604,102.39</b>	<b>11,986,911.72</b>	<b>59,591,014.11</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	59,552.54	2,503,955.17	2,563,507.71	47,274.33	2,467,630.78	2,514,905.11	-1.9%
Classified Support Salaries		2200	6,716,700.47	1,524,449.81	8,241,150.28	7,141,712.91	1,500,597.24	8,642,310.15	4.9%
Classified Supervisors' and Administrators' Salaries		2300	1,981,589.78	135,886.83	2,117,476.61	2,014,881.01	136,189.24	2,151,070.25	1.6%
Clerical, Technical and Office Salaries		2400	4,697,571.48	482,326.69	5,179,898.17	5,292,014.30	480,358.12	5,772,372.42	11.4%
Other Classified Salaries		2900	875,496.29	38,198.81	913,695.10	1,174,289.58	5,725.00	1,180,014.58	29.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,330,910.56</b>	<b>4,684,817.31</b>	<b>19,015,727.87</b>	<b>15,670,172.13</b>	<b>4,590,500.38</b>	<b>20,260,672.51</b>	<b>6.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,167,493.77	5,802,993.36	11,970,487.13	6,865,244.78	6,156,075.30	13,021,320.08	8.8%
PERS		3201-3202	1,938,716.15	573,468.93	2,512,185.08	2,099,031.69	645,460.13	2,744,491.82	9.2%
OASDI/Medicare/Alternative		3301-3302	1,842,384.02	518,013.16	2,360,397.18	1,907,865.12	554,858.03	2,462,723.15	4.3%
Health and Welfare Benefits		3401-3402	9,387,527.35	2,615,743.12	12,003,270.47	9,139,435.36	2,227,870.79	11,367,306.15	-5.3%
Unemployment Insurance		3501-3502	34,166.93	8,378.46	42,545.39	31,397.71	12,501.24	43,898.95	3.2%
Workers' Compensation		3601-3602	2,006,917.50	536,147.30	2,543,064.80	1,940,562.24	510,225.58	2,450,787.82	-3.6%
OPEB, Allocated		3701-3702	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	332,145.43	29,250.07	361,395.50	333,086.66	15,019.00	348,105.66	-3.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,718,351.15</b>	<b>10,083,994.40</b>	<b>31,802,345.55</b>	<b>22,325,623.56</b>	<b>10,122,010.07</b>	<b>32,447,633.63</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,575,000.00	0.00	1,575,000.00	1,575,000.00	0.00	1,575,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,250,473.10	4,359,637.98	7,610,111.08	2,679,777.54	1,772,576.18	4,452,353.72	-41.5%
Noncapitalized Equipment		4400	410,711.58	479,052.42	889,764.00	821,600.00	74,452.00	896,052.00	0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,236,184.68</b>	<b>4,838,690.40</b>	<b>10,074,875.08</b>	<b>5,076,377.54</b>	<b>1,847,028.18</b>	<b>6,923,405.72</b>	<b>-31.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	700,000.00	3,300,416.00	4,000,416.00	0.00	2,994,291.00	2,994,291.00	-25.2%
Travel and Conferences		5200	224,307.73	227,248.57	451,556.30	220,222.43	203,501.52	423,723.95	-6.2%
Dues and Memberships		5300	64,980.03	4,625.00	69,605.03	48,800.00	3,925.00	52,725.00	-24.5%
Insurance		5400 - 5450	675,000.00	0.00	675,000.00	700,000.00	0.00	700,000.00	3.7%
Operations and Housekeeping Services		5500	2,791,146.00	0.00	2,791,146.00	3,043,146.00	0.00	3,043,146.00	9.0%
Rentals, Leases, Repairs and Noncapitalized Improvements		5600	530,716.04	278,414.61	809,130.65	434,180.36	287,717.00	721,897.36	-10.8%
Transfers of Direct Costs		5710	(53,129.30)	53,129.30	0.00	(39,334.00)	39,334.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	0.00	(9,500.00)	(9,000.00)	0.00	(9,000.00)	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	5,282,722.19	4,200,487.12	9,483,209.31	6,986,503.18	2,152,984.46	9,139,487.64	-3.6%
Communications		5900	536,942.00	2,100.00	539,042.00	458,650.00	800.00	459,450.00	-14.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,743,184.69</b>	<b>8,066,420.60</b>	<b>18,809,605.29</b>	<b>11,842,967.97</b>	<b>5,682,552.98</b>	<b>17,525,520.95</b>	<b>-6.8%</b>

			2016-17 Estimated Actuals			2017-18 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	124,000.00	1,601,438.77	1,725,438.77	40,000.00	0.00	40,000.00	-97.7%
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	230,830.06	6,423.69	237,253.75	230,218.55	0.00	230,218.55	-3.0%
Equipment Replacement		6500	188,204.98	0.00	188,204.98	185,000.00	0.00	185,000.00	-1.7%
TOTAL CAPITAL OUTLAY			543,035.04	1,607,862.46	2,150,897.50	455,218.55	0.00	455,218.55	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	0.00	35,000.00	22,000.00	0.00	22,000.00	-37.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	32,000.00	860,077.00	892,077.00	0.00	1,683,578.00	1,683,578.00	88.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	118,973.00	0.00	118,973.00	0.00	0.00	0.00	-100.0%
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)			185,973.00	860,077.00	1,046,050.00	22,000.00	1,683,578.00	1,705,578.00	63.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,173,193.03)	2,173,193.03	0.00	(2,050,251.41)	2,050,251.52	0.11	New
Transfers of Indirect Costs - Interfund		7350	(393,982.00)	0.00	(393,982.00)	(416,584.00)	0.00	(416,584.00)	5.7%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,567,175.03)	2,173,193.03	(393,982.00)	(2,466,835.41)	2,050,251.52	(416,583.89)	5.7%
TOTAL EXPENDITURES									
			99,897,624.84	45,179,660.39	145,077,285.23	100,529,626.73	37,962,832.85	138,492,459.58	-4.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00		0.00	0.00		0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00		0.00	0.00		0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00		0.00	0.00		0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			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	0.0%
To: Special Reserve Fund		7612	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	0.0%
To: Cafeteria Fund		7616	0.00		0.00	0.00		0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00		0.00	200,000.00		0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			200,000.00		0.00	200,000.00		0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00		0.00	0.00		0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00		0.00	0.00		0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00		0.00	0.00		0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.00		0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.00		0.00	0.0%
(c) TOTAL SOURCES			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	0.0%
All Other Financing Uses		7699	0.00		0.00	0.00		0.00	0.0%
(d) TOTAL USES			0.00		0.00	0.00		0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(21,723,408.86)	21,723,408.86	0.00	(22,295,576.00)	22,295,576.00	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			(21,723,408.86)	21,723,408.86	0.00	(22,295,576.00)	22,295,576.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(21,923,408.86)	21,723,408.86	(200,000.00)	(22,495,576.00)	22,295,576.00	(200,000.00)	0.0%

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	105,863,605.00	0.00	105,863,605.00	104,869,909.00	0.00	104,869,909.00	-0.9%
2) Federal Revenue		8100-8299	0.00	7,816,172.50	7,816,172.50	0.00	6,201,871.00	6,201,871.00	-20.7%
3) Other State Revenue		8300-8599	4,153,730.00	8,430,170.85	12,583,900.85	1,827,268.00	8,389,609.85	10,216,877.85	-18.8%
4) Other Local Revenue		8600-8799	6,136,631.00	2,224,582.66	8,361,213.66	6,316,137.00	844,776.00	7,160,913.00	-14.4%
5) TOTAL, REVENUES			116,153,966.00	18,470,926.01	134,624,892.01	113,013,314.00	15,436,256.85	128,449,570.85	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		64,867,356.14	31,317,032.48	96,184,388.62	63,018,853.43	26,500,898.83	89,519,752.26	-6.9%
2) Instruction - Related Services	2000-2999		6,060,502.82	1,957,276.59	8,017,779.41	7,462,987.18	1,727,694.38	9,190,681.56	14.6%
3) Pupil Services	3000-3999		7,923,221.93	2,823,302.83	10,746,524.76	7,934,860.64	2,558,219.05	10,493,079.69	-2.4%
4) Ancillary Services	4000-4999		2,759,534.94	0.00	2,759,534.94	2,853,362.00	0.00	2,853,362.00	3.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,556,875.04	2,197,142.17	10,754,017.21	9,596,298.53	2,050,251.52	11,646,550.05	8.3%
8) Plant Services	8000-8999		9,544,160.97	6,024,829.32	15,568,990.29	9,641,264.95	3,442,191.07	13,083,456.02	-16.0%
9) Other Outgo	9000-9999	Except 7600-7699	185,973.00	860,077.00	1,046,050.00	22,000.00	1,683,578.00	1,705,578.00	63.0%
10) TOTAL, EXPENDITURES			99,897,624.84	45,179,660.39	145,077,285.23	100,529,626.73	37,962,832.85	138,492,459.58	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,256,341.16	(26,708,734.38)	(10,452,393.22)	12,483,687.27	(22,526,576.00)	(10,042,888.73)	-3.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,723,408.86)	21,723,408.86	0.00	(22,295,576.00)	22,295,576.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,923,408.86)	21,723,408.86	(200,000.00)	(22,495,576.00)	22,295,576.00	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,667,067.70)	(4,985,325.52)	(10,652,393.22)	(10,011,888.73)	(231,000.00)	(10,242,888.73)	-3.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,897,099.32	5,216,326.02	29,113,425.34	18,230,031.62	231,000.50	18,461,032.12	-36.6%
2) Ending Balance, June 30 (E + F1e)			18,230,031.62	231,000.50	18,461,032.12	8,218,142.89	0.50	8,218,143.39	-55.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	231,000.89	231,000.89	0.00	0.89	0.89	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9709	4,352,319.00	0.00	4,352,319.00	4,154,774.00	0.00	4,154,774.00	-4.5%
Unassigned/Unappropriated Amount		9790	12,857,712.62	(0.39)	12,857,712.23	3,043,368.89	(0.39)	3,043,368.50	-76.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
3181	NCLB: ARRA Title I, School Improvement Grant	0.05	0.05
6264	Educator Effectiveness (15-16)	231,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.84	0.84
Total, Restricted Balance		231,000.89	0.89

**FORMS 13, 14, 21, 25, 35, 40, 51,  
53 & 67**

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,304,765.00	7,366,476.00	0.8%
3) Other State Revenue		8300-8599	501,908.00	463,241.00	-7.7%
4) Other Local Revenue		8600-8799	92,000.00	75,000.00	-18.5%
5) TOTAL, REVENUES			7,898,673.00	7,904,717.00	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,866,622.61	2,817,237.18	-1.7%
3) Employee Benefits		3000-3999	1,462,737.12	1,508,031.00	3.1%
4) Books and Supplies		4000-4999	3,643,000.00	3,473,160.00	-4.7%
5) Services and Other Operating Expenditures		5000-5999	149,000.00	136,500.00	-8.4%
6) Capital Outlay		6000-6999	21,000.00	25,000.00	19.0%
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	393,982.00	416,584.00	5.7%
9) TOTAL, EXPENDITURES			8,536,341.73	8,376,512.18	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(637,668.73)	(471,795.18)	-26.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(637,668.73)	(471,795.18)	-26.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,689,945.48	2,052,276.75	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,689,945.48	2,052,276.75	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,689,945.48	2,052,276.75	-23.7%
2) Ending Balance, June 30 (E + F1e)			2,052,276.75	1,580,481.57	-23.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	55,976.81	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,555,862.59	4,067,017.59	59.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(560,562.65)	(2,486,536.02)	343.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,014,346.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	48,835.66		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	631,979.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,976.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,752,138.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			2,752,138.80		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,304,765.00	7,366,476.00	0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,304,765.00</b>	<b>7,366,476.00</b>	<b>0.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	501,908.00	463,241.00	-7.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>501,908.00</b>	<b>463,241.00</b>	<b>-7.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	75,000.00	60,000.00	-20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	6,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,000.00	9,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>92,000.00</b>	<b>75,000.00</b>	<b>-18.5%</b>
<b>TOTAL, REVENUES</b>			<b>7,898,673.00</b>	<b>7,904,717.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,964,917.06	1,881,630.30	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	705,021.86	735,866.24	4.4%
Clerical, Technical and Office Salaries		2400	196,683.69	199,740.64	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,866,622.61	2,817,237.18	-1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	354,068.60	387,127.75	9.3%
OASDI/Medicare/Alternative		3301-3302	198,916.93	196,208.26	-1.4%
Health and Welfare Benefits		3401-3402	814,567.84	837,024.87	2.8%
Unemployment Insurance		3501-3502	1,345.30	1,335.10	-0.8%
Workers' Compensation		3601-3602	83,146.11	82,499.69	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,692.34	3,835.33	-64.1%
TOTAL, EMPLOYEE BENEFITS			1,462,737.12	1,508,031.00	3.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	300,000.00	254,000.00	-15.3%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	3,323,000.00	3,199,160.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			3,643,000.00	3,473,160.00	-4.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	8,000.00	-11.1%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,000.00	17,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,000.00	53,000.00	-14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,500.00	6,000.00	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	49,000.00	47,000.00	-4.1%
Communications		5900	3,500.00	3,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>149,000.00</b>	<b>136,500.00</b>	<b>-8.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	21,000.00	25,000.00	19.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>21,000.00</b>	<b>25,000.00</b>	<b>19.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	393,982.00	416,584.00	5.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>393,982.00</b>	<b>416,584.00</b>	<b>5.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,536,341.73</b>	<b>8,376,512.18</b>	<b>-1.9%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,304,765.00	7,366,476.00	0.8%
3) Other State Revenue		8300-8599	501,908.00	463,241.00	-7.7%
4) Other Local Revenue		8600-8799	92,000.00	75,000.00	-18.5%
5) TOTAL, REVENUES			7,898,673.00	7,904,717.00	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,125,359.73	7,942,928.18	-2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		393,982.00	416,584.00	5.7%
8) Plant Services	8000-8999		17,000.00	17,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,536,341.73	8,376,512.18	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(637,668.73)	(471,795.18)	-26.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(637,668.73)	(471,795.18)	-26.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,689,945.48	2,052,276.75	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,689,945.48	2,052,276.75	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,689,945.48	2,052,276.75	-23.7%
2) Ending Balance, June 30 (E + F1e)			2,052,276.75	1,580,481.57	-23.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	55,976.81	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,555,862.59	4,067,017.59	59.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(560,562.65)	(2,486,536.02)	343.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	300,000.00	200,000.00	-33.3%
6) Capital Outlay		6000-6999	314,872.27	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			614,872.27	200,000.00	-67.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(614,872.27)	(200,000.00)	-67.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(414,872.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,872.27	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,872.27	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,872.27	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	281,438.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			281,438.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			281,438.27		

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	300,000.00	200,000.00	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>300,000.00</b>	<b>200,000.00</b>	<b>-33.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	314,872.27	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>314,872.27</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>614,872.27</b>	<b>200,000.00</b>	<b>-67.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			200,000.00	200,000.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		614,872.27	200,000.00	-67.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			614,872.27	200,000.00	-67.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(614,872.27)	(200,000.00)	-67.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(414,872.27)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,872.27	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,872.27	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,872.27	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	35,100,000.00	35000.0%
5) TOTAL, REVENUES			100,000.00	35,100,000.00	35000.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,969.76	147,166.95	40.2%
3) Employee Benefits		3000-3999	34,369.06	67,073.37	95.2%
4) Books and Supplies		4000-4999	20,500.00	5,500.00	-73.2%
5) Services and Other Operating Expenditures		5000-5999	1,968,078.63	1,360,778.63	-30.9%
6) Capital Outlay		6000-6999	14,111,212.68	20,884,691.00	48.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,378,169.88	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,239,130.13	24,843,379.83	53.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,139,130.13)	10,256,620.17	-163.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,139,130.13)	10,256,620.17	-163.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,864,474.24	16,725,344.11	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,864,474.24	16,725,344.11	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,864,474.24	16,725,344.11	-49.1%
2) Ending Balance, June 30 (E + F1e)			16,725,344.11	26,981,964.28	61.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,725,344.11	26,981,964.28	61.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,119,656.15		
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	2,800,095.14		
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			23,919,751.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			23,919,751.29		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	35,000,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,000.00	35,100,000.00	35000.0%
<b>TOTAL, REVENUES</b>			100,000.00	35,100,000.00	35000.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,512.93	71,858.07	0.5%
Clerical, Technical and Office Salaries		2400	33,456.83	75,308.88	125.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,969.76	147,166.95	40.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,718.87	22,591.60	64.7%
OASDI/Medicare/Alternative		3301-3302	7,288.50	10,746.27	47.4%
Health and Welfare Benefits		3401-3402	10,043.10	29,115.05	189.9%
Unemployment Insurance		3501-3502	50.55	73.58	45.6%
Workers' Compensation		3601-3602	3,126.75	4,546.87	45.4%
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	141.29	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			34,369.06	67,073.37	95.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,500.00	5,500.00	-73.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,500.00	5,500.00	-73.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	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	6,278.63	6,278.63	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,957,300.00	1,350,000.00	-31.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,968,078.63</b>	<b>1,360,778.63</b>	<b>-30.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	45,000.00	30,000.00	-33.3%
Land Improvements		6170	1,000,000.00	500,000.00	-50.0%
Buildings and Improvements of Buildings		6200	13,066,212.68	20,354,691.00	55.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,111,212.68</b>	<b>20,884,691.00</b>	<b>48.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	108,169.88	New
Other Debt Service - Principal		7439	0.00	2,270,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>2,378,169.88</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,239,130.13</b>	<b>24,843,379.83</b>	<b>53.0%</b>

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	35,100,000.00	35000.0%
5) TOTAL, REVENUES			100,000.00	35,100,000.00	35000.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,239,130.13	22,465,209.95	38.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,378,169.88	New
10) TOTAL, EXPENDITURES			16,239,130.13	24,843,379.83	53.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(16,139,130.13)	10,256,620.17	-163.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,139,130.13)	10,256,620.17	-163.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,864,474.24	16,725,344.11	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,864,474.24	16,725,344.11	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,864,474.24	16,725,344.11	-49.1%
2) Ending Balance, June 30 (E + F1e)			16,725,344.11	26,981,964.28	61.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,725,344.11	26,981,964.28	61.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	16,725,344.11	26,981,964.28
Total, Restricted Balance		16,725,344.11	26,981,964.28

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	650,000.00	0.00	-100.0%
5) TOTAL, REVENUES			650,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,000.00	400,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			250,000.00	(400,000.00)	-260.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250,000.00	(400,000.00)	-260.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,370.92	1,631,370.92	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,370.92	1,631,370.92	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,370.92	1,631,370.92	18.1%
2) Ending Balance, June 30 (E + F1e)			1,631,370.92	1,231,370.92	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,631,370.92	1,231,370.92	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,030,859.72		
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	1,144.00		
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			2,032,003.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,032,003.72		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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					
Mitigation/Developer Fees		8681	650,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			650,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			650,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	95,200.00	95,200.00	0.0%
Buildings and Improvements of Buildings		6200	304,800.00	304,800.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>400,000.00</b>	<b>400,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>400,000.00</b>	<b>400,000.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	650,000.00	0.00	-100.0%
5) TOTAL REVENUES			650,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		400,000.00	400,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			400,000.00	400,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			250,000.00	(400,000.00)	-260.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250,000.00	(400,000.00)	-260.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,370.92	1,631,370.92	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,370.92	1,631,370.92	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,370.92	1,631,370.92	18.1%
2) Ending Balance, June 30 (E + F1e)			1,631,370.92	1,231,370.92	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,631,370.92	1,231,370.92	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	1,631,370.92	1,231,370.92
Total, Restricted Balance		1,631,370.92	1,231,370.92



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,377,138.22	7,377,138.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,377,138.22	7,377,138.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,377,138.22	7,377,138.22	0.0%
2) Ending Balance, June 30 (E + F1e)			7,377,138.22	7,377,138.22	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	7,377,138.22	7,377,138.22	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,377,138.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,377,138.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			7,377,138.22		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

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

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

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



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,377,138.22	7,377,138.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,377,138.22	7,377,138.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,377,138.22	7,377,138.22	0.0%
2) Ending Balance, June 30 (E + F1e)			7,377,138.22	7,377,138.22	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,377,138.22	7,377,138.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,466,926.42	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,466,926.42	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,466,926.42	0.00	-100.0%
6) Capital Outlay		6000-6999	46,449.67	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,513,376.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,449.67)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,449.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,449.67	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,449.67	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,449.67	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,513,376.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,513,376.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,513,376.09		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	2,466,926.42	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,466,926.42	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,466,926.42	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,466,926.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,466,926.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,449.67	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>46,449.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,513,376.09</b>	<b>0.00</b>	<b>-100.0%</b>

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,466,926.42	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,466,926.42	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,513,376.09	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,513,376.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(46,449.67)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,449.67)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,449.67	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,449.67	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,449.67	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,383,709.86	8,383,709.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,383,709.86	8,383,709.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,383,709.86	8,383,709.86	0.0%
2) Ending Balance, June 30 (E + F1e)			8,383,709.86	8,383,709.86	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	8,383,709.86	8,383,709.86	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,383,709.86	8,383,709.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,383,709.86	8,383,709.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,383,709.86	8,383,709.86	0.0%
2) Ending Balance, June 30 (E + F1e)			8,383,709.86	8,383,709.86	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,383,709.86	8,383,709.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,584.08	41,584.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,584.08	41,584.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,584.08	41,584.08	0.0%
2) Ending Balance, June 30 (E + F1e)			41,584.08	41,584.08	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	41,584.08	41,584.08	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,603.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			41,603.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			41,603.91		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,584.08	41,584.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,584.08	41,584.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,584.08	41,584.08	0.0%
2) Ending Balance, June 30 (E + F1e)			41,584.08	41,584.08	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,584.08	41,584.08	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,272,039.00	15,975,675.00	-12.6%
5) TOTAL, REVENUES			18,272,039.00	15,975,675.00	-12.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,958.90	64,810.50	4.6%
3) Employee Benefits		3000-3999	30,354.61	30,992.28	2.1%
4) Books and Supplies		4000-4999	8,114.92	8,116.07	0.0%
5) Services and Other Operating Expenses		5000-5999	18,185,330.08	18,343,503.93	0.9%
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			18,285,758.51	18,447,422.78	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,719.51)	(2,471,747.78)	17916.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(13,719.51)	(2,471,747.78)	17916.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,284,136.63	4,270,417.12	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,284,136.63	4,270,417.12	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,284,136.63	4,270,417.12	-0.3%
2) Ending Net Position, June 30 (E + F1e)			4,270,417.12	1,798,669.34	-57.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,270,417.12	1,798,669.34	-57.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,436,597.16		
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	268,948.19		
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	3,130,260.00		
8) Other Current Assets		9340	341,521.03		
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			10,177,326.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	505,094.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,250,000.00		
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			6,755,094.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			3,422,232.38		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,272,039.00	15,975,675.00	-12.6%
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			18,272,039.00	15,975,675.00	-12.6%
TOTAL, REVENUES			18,272,039.00	15,975,675.00	-12.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,958.90	64,810.50	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,958.90	64,810.50	4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,604.85	9,949.06	15.6%
OASDI/Medicare/Alternative		3301-3302	4,739.85	4,958.00	4.6%
Health and Welfare Benefits		3401-3402	15,064.64	14,050.42	-6.7%
Unemployment Insurance		3501-3502	30.98	32.41	4.6%
Workers' Compensation		3601-3602	1,914.29	2,002.39	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,354.61	30,992.28	2.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,114.92	8,116.07	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,114.92	8,116.07	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,550.00	3,550.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	18,167,464.08	18,325,572.27	0.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,566.00	11,631.66	0.6%
Communications		5900	250.00	250.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,185,330.08</b>	<b>18,343,503.93</b>	<b>0.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>18,285,758.51</b>	<b>18,447,422.78</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,272,039.00	15,975,675.00	-12.6%
5) TOTAL, REVENUES			18,272,039.00	15,975,675.00	-12.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,285,758.51	18,447,422.78	0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,285,758.51	18,447,422.78	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,719.51)	(2,471,747.78)	17916.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(13,719.51)	(2,471,747.78)	17916.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,284,136.63	4,270,417.12	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,284,136.63	4,270,417.12	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,284,136.63	4,270,417.12	-0.3%
2) Ending Net Position, June 30 (E + F1e)			4,270,417.12	1,798,669.34	-57.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,270,417.12	1,798,669.34	-57.9%

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

**FORM A**

**AVERAGE DAILY ATTENDANCE**



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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,654.72	9,654.72	10,063.42	9,745.67	9,745.67	9,646.77
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	9,654.72	9,654.72	10,063.42	9,745.67	9,745.67	9,646.77
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	80.90	80.90	80.90	80.90	80.90	80.90
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]						
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	80.90	80.90	80.90	80.90	80.90	80.90
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	9,735.62	9,735.62	10,144.32	9,826.57	9,826.57	9,727.67
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	449.97	449.97	449.97	443.41	443.41	443.41
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	449.97	449.97	449.97	443.41	443.41	443.41
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	449.97	449.97	449.97	443.41	443.41	443.41

# FORM ASSET

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,408,678.00		2,408,678.00			2,408,678.00
Work in Progress	2,976,896.53		2,976,896.53	0.00	0.00	2,976,896.53
Total capital assets not being depreciated	5,385,574.53	0.00	5,385,574.53	0.00	0.00	5,385,574.53
Capital assets being depreciated:						
Land Improvements	41,632,743.97		41,632,743.97	0.00	0.00	41,632,743.97
Buildings	169,646,228.04		169,646,228.04	0.00	0.00	169,646,228.04
Equipment	15,283,797.09		15,283,797.09	0.00	0.00	15,283,797.09
Total capital assets being depreciated	226,562,769.10	0.00	226,562,769.10	0.00	0.00	226,562,769.10
Accumulated Depreciation for:						
Land Improvements	(26,811,249.79)		(26,811,249.79)	0.00	0.00	(26,811,249.79)
Buildings	(85,714,405.76)		(85,714,405.76)	0.00	0.00	(85,714,405.76)
Equipment	(10,591,863.99)		(10,591,863.99)	0.00	0.00	(10,591,863.99)
Total accumulated depreciation	(123,117,519.54)	0.00	(123,117,519.54)	0.00	0.00	(123,117,519.54)
Total capital assets being depreciated, net	103,445,249.56	0.00	103,445,249.56	0.00	0.00	103,445,249.56
Governmental activity capital assets, net	108,830,824.09	0.00	108,830,824.09	0.00	0.00	108,830,824.09
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00	0.00	0.00	0.00
Work in Progress			0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00	0.00	0.00	0.00
Buildings			0.00	0.00	0.00	0.00
Equipment			0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00	0.00	0.00	0.00
Buildings			0.00	0.00	0.00	0.00
Equipment			0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**FORM CASH**

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			17,931,807.00	17,783,462.00	16,459,608.00	13,266,489.00	9,014,516.00	6,982,490.00	13,942,113.00	10,635,750.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,094,421.00	3,094,421.00	8,494,871.00	5,569,959.00	5,569,959.00	8,494,871.00	5,569,959.00	5,569,957.00
Property Taxes	8020-8079		0.00	94,398.00	0.00	2,190,449.00	3,634,000.00	10,077,486.00	3,786,059.00	37,884.00
Miscellaneous Funds	8080-8099		(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)
Federal Revenue	8100-8299		310,094.00	620,187.00	620,187.00	620,187.00	620,187.00	620,187.00	620,187.00	620,187.00
Other State Revenue	8300-8599		57,114.00	57,114.00	556,505.00	57,114.00	333,510.00	2,736,761.00	57,114.00	57,114.00
Other Local Revenue	8600-8799		265,400.00	265,400.00	265,400.00	265,400.00	265,400.00	265,400.00	265,400.00	2,253,458.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,946,655.00	3,351,146.00	9,156,589.00	7,922,735.00	9,642,682.00	21,414,331.00	9,518,345.00	7,758,226.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		500,000.00	650,000.00	5,844,101.00	5,844,101.00	5,844,101.00	5,844,101.00	5,844,101.00	5,844,101.00
Classified Salaries	2000-2999		820,000.00	1,600,000.00	1,784,067.00	1,784,067.00	1,784,067.00	1,784,067.00	1,784,067.00	1,784,067.00
Employee Benefits	3000-3999		600,000.00	850,000.00	2,646,540.00	2,646,540.00	2,646,540.00	2,646,540.00	2,646,540.00	2,646,540.00
Books and Supplies	4000-4999		825,000.00	900,000.00	425,000.00	500,000.00	200,000.00	750,000.00	650,000.00	450,000.00
Services	5000-5999		350,000.00	675,000.00	1,650,000.00	1,400,000.00	1,200,000.00	3,200,000.00	1,900,000.00	1,200,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	230,000.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,095,000.00	4,675,000.00	12,349,708.00	12,174,708.00	11,674,708.00	14,454,708.00	12,824,708.00	11,924,708.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(148,345.00)	(1,323,854.00)	(3,193,119.00)	(4,251,973.00)	(2,032,026.00)	6,959,623.00	(3,306,363.00)	(4,166,482.00)
F. ENDING CASH (A + E)			17,783,462.00	16,459,608.00	13,266,489.00	9,014,516.00	6,982,490.00	13,942,113.00	10,635,750.00	6,469,268.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A BEGINNING CASH		6,469,268.00	8,362,941.00	10,844,985.00	5,636,353.00				
B RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,494,869.00	5,569,957.00	5,569,957.00	8,494,869.00			73,588,070.00	73,588,070.00
Property Taxes	8020-8079	4,366,730.00	10,659,779.00	255,827.00	5,543,713.00			40,646,325.00	40,646,324.00
Miscellaneous Funds	8080-8099	(780,374.00)	(780,374.00)	(780,374.00)	(780,374.00)			(9,364,488.00)	(9,364,485.00)
Federal Revenue	8100-8299	620,187.00	310,094.00	310,094.00	310,094.00			6,201,872.00	6,201,871.00
Other State Revenue	8300-8599	1,101,569.00	57,114.00	57,114.00	5,088,737.00			10,216,880.00	10,216,877.85
Other Local Revenue	8600-8799	265,400.00	265,400.00	2,253,458.00	265,400.00			7,160,916.00	7,160,913.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		14,068,381.00	16,081,970.00	7,666,076.00	18,922,439.00	0.00	0.00	128,449,575.00	128,449,570.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,844,101.00	5,844,101.00	5,844,101.00	5,844,101.00			59,591,010.00	59,591,014.11
Classified Salaries	2000-2999	1,784,067.00	1,784,067.00	1,784,067.00	1,784,067.00			20,260,670.00	20,260,672.51
Employee Benefits	3000-3999	2,646,540.00	2,646,540.00	2,646,540.00	7,178,772.00			32,447,632.00	32,447,633.63
Books and Supplies	4000-4999	800,000.00	900,000.00	250,000.00	273,405.00			6,923,405.00	6,923,405.72
Services	5000-5999	1,100,000.00	2,200,000.00	1,600,000.00	1,050,521.00			17,525,521.00	17,525,520.95
Capital Outlay	6000-6599	0.00	225,218.00	0.00	0.00			455,218.00	455,218.55
Other Outgo	7000-7499	0.00	0.00	750,000.00	538,994.00			1,288,994.00	1,288,994.11
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	200,000.00			200,000.00	200,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		12,174,708.00	13,599,926.00	12,874,708.00	16,869,860.00	0.00	0.00	138,692,450.00	138,692,459.58
D BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
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	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		1,893,673.00	2,482,044.00	(5,208,632.00)	2,052,579.00	0.00	0.00	(10,242,875.00)	(10,242,888.73)
F. ENDING CASH (A + E)		8,362,941.00	10,844,985.00	5,636,353.00	7,688,932.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,688,932.00	

# FORM DEBT



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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	95,928,154.55		95,928,154.55		8,504,594.00	87,423,560.55	9,135,573.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	25,000,000.00		25,000,000.00		2,388,973.00	22,611,027.00	2,378,170.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	310,343.00		310,343.00		310,343.00	0.00	
Compensated Absences Payable	319,906.83		319,906.83		0.00	319,906.83	319,906.00
Governmental activities long-term liabilities	121,558,404.38	0.00	121,558,404.38	0.00	11,203,910.00	110,354,494.38	11,833,649.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# FORM ICR

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,296,571.09
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 106,921,024.61

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.89%

## Part II - Adjustments for Employment Separation Costs

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

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

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

### A. Normal Separation Costs (optional)

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

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

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,953,955.63
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,490,171.13
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	796,787.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,240,914.49
9. Carry-Forward Adjustment (Part IV, Line F)	1,249,713.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,490,627.99

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	92,177,548.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,017,779.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,620,597.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,759,534.94
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,447,798.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,949.14
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,731,017.58
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,121,359.73
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	135,899,585.31

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

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

(Line A8 divided by Line B18)

7.54%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18)

8.46%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	10,240,914.49
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,187,677.95
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.49%) times Part III, Line B18); zero if negative	1,249,713.50
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.1%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,249,713.50
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,249,713.50

Approved indirect cost rate: 7.49%  
Highest rate used in any program: 8.10%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,506,874.75	263,593.00	7.52%
01	3310	2,911,295.70	218,056.05	7.49%
01	3311	66,467.04	5,189.03	7.81%
01	3315	79,022.00	5,918.00	7.49%
01	3320	216,996.00	16,253.00	7.49%
01	3327	126,931.00	9,507.00	7.49%
01	3345	787.05	58.95	7.49%
01	4035	844,971.97	63,288.00	7.49%
01	4203	583,525.02	11,670.00	2.00%
01	6010	239,075.85	11,954.00	5.00%
01	6264	496,625.43	37,197.00	7.49%
01	6500	14,286,909.11	1,070,431.00	7.49%
01	6512	1,590,282.17	128,849.00	8.10%
01	8150	4,422,281.55	331,229.00	7.49%
13	5310	7,249,884.73	351,866.00	4.85%
13	5320	870,475.00	42,116.00	4.84%

# FORM L



July 1 Budget  
2016-17 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		792,637.40	792,637.40
2. State Lottery Revenue	8560	1,579,823.00		494,189.00	2,074,012.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,579,823.00	0.00	1,286,826.40	2,866,649.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	118,232.59			118,232.59
2. Classified Salaries	2000-2999	468,879.60			468,879.60
3. Employee Benefits	3000-3999	140,983.22			140,983.22
4. Books and Supplies	4000-4999	631,708.46		1,285,194.00	1,916,902.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	30,252.54			30,252.54
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,632.40	1,632.40
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,390,056.41	0.00	1,286,826.40	2,676,882.81
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	189,766.59	0.00	0.00	189,766.59
<b>D. COMMENTS:</b>					
Duplication of classroom instructional material.					

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

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

# FORM NCMOE

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Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	145,277,285.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,467,842.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,144,473.81
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	118,973.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,463,446.81
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	637,668.73
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				133,983,664.63

		2016-17 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10,185.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,154.24
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	114,501,361.31	10,815.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	114,501,361.31	10,815.00
B. Required effort (Line A.2 times 90%)	103,051,225.18	9,733.50
C. Current year expenditures (Line I.E and Line II.B)	133,983,664.63	13,154.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%



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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	145,277,285.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,467,842.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,144,473.81
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	118,973.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,463,446.81
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	637,668.73
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				133,983,664.63

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10,185.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,154.24
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	114,501,361.31	10,815.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	114,501,361.31	10,815.00
B. Required effort (Line A.2 times 90%)	103,051,225.18	9,733.50
C. Current year expenditures (Line I.E and Line II.B)	133,983,664.63	13,154.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**FORM SIA**

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,500.00)	0.00	(393,982.00)				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation							6,250,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,500.00	0.00	393,982.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,250,000.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,500.00	(9,500.00)	393,982.00	(393,982.00)	200,000.00	200,000.00	6,250,000.00	6,250,000.00

**FORM MYP**  
**MULTIYEAR PROJECTIONS**

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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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	104,869,909.00	2.30%	107,282,278.00	0.72%	108,059,577.00
2. Federal Revenues	8100-8299	6,201,871.00	-1.22%	6,126,031.00	-1.15%	6,055,667.00
3. Other State Revenues	8300-8599	10,216,877.85	23.32%	12,599,216.00	-20.34%	10,036,247.00
4. Other Local Revenues	8600-8799	7,160,913.00	-0.32%	7,137,751.00	-0.46%	7,105,096.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		128,449,570.85	3.66%	133,145,276.00	-1.42%	131,256,587.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,591,014.11		57,773,670.33
b. Step & Column Adjustment				893,865.22		866,605.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,711,209.00)		(2,403,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,591,014.11	-3.05%	57,773,670.33	-2.66%	56,237,275.39
2. Classified Salaries						
a. Base Salaries				20,260,672.51		19,985,885.96
b. Step & Column Adjustment				405,213.45		399,717.72
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(680,000.00)		(14,233.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,260,672.51	-1.36%	19,985,885.96	1.93%	20,371,370.68
3. Employee Benefits	3000-3999	32,447,633.63	3.03%	33,429,791.00	3.51%	34,603,599.00
4. Books and Supplies	4000-4999	6,923,405.72	-16.00%	5,815,617.00	0.41%	5,839,271.00
5. Services and Other Operating Expenditures	5000-5999	17,525,520.95	-11.88%	15,443,410.00	-1.00%	15,289,381.00
6. Capital Outlay	6000-6999	455,218.55	0.00%	455,219.00	0.00%	455,219.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,705,578.00	4.94%	1,789,757.00	0.00%	1,789,757.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(416,583.89)	-0.92%	(412,770.79)	-2.73%	(401,494.60)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		138,692,459.58	-3.18%	134,280,579.50	-0.07%	134,184,378.47
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,242,888.73)		(1,135,303.50)		(2,927,791.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,461,032.12		8,218,143.39		7,082,839.89
2. Ending Fund Balance (Sum lines C and D1)		8,218,143.39		7,082,839.89		4,155,048.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.89		0.50		0.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,000,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,154,774.00		4,028,417.00		4,025,531.00
2. Unassigned/Unappropriated	9790	3,043,368.50		3,034,422.39		109,516.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,218,143.39		7,082,839.89		4,155,048.42

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,154,774.00		4,028,417.00		4,025,531.00
c. Unassigned/Unappropriated	9790	3,043,368.89		3,034,422.39		109,516.92
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.39)		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)		7,198,142.50		7,062,839.39		4,135,047.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.19%		5.26%		3.08%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		10,189.08		9,766.92		9,485.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		138,692,459.58		134,280,579.50		134,184,378.47
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)		138,692,459.58		134,280,579.50		134,184,378.47
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,160,773.79		4,028,417.39		4,025,531.35
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,160,773.79		4,028,417.39		4,025,531.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	104,869,909.00	2.30%	107,282,278.00	0.72%	108,059,577.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,827,268.00	133.67%	4,269,794.00	-58.64%	1,766,096.00
4. Other Local Revenues	8600-8799	6,316,137.00	2.01%	6,442,975.00	1.82%	6,560,320.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,295,576.00)	1.71%	(22,677,781.00)	1.26%	(22,962,464.00)
6. Total (Sum lines A1 thru A5c)		90,717,738.00	5.07%	95,317,266.00	-1.99%	93,423,529.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,604,102.39		45,915,163.93
b. Step & Column Adjustment				714,061.54		688,727.46
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,403,000.00)		(2,403,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,604,102.39	-3.55%	45,915,163.93	-3.73%	44,200,891.39
2. Classified Salaries						
a. Base Salaries				15,670,172.13		15,303,575.57
b. Step & Column Adjustment				313,403.44		306,071.51
c. Cost-of-Living Adjustment						
d. Other Adjustments				(680,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,670,172.13	-2.34%	15,303,575.57	2.00%	15,609,647.08
3. Employee Benefits	3000-3999	22,325,623.56	3.95%	23,207,815.00	4.35%	24,216,921.00
4. Books and Supplies	4000-4999	5,076,377.54	-18.00%	4,162,511.00	1.53%	4,226,164.00
5. Services and Other Operating Expenditures	5000-5999	11,842,967.97	-17.02%	9,826,873.00	2.38%	10,061,066.00
6. Capital Outlay	6000-6999	455,218.55	0.00%	455,219.00	0.00%	455,219.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	22,000.00	0.00%	22,000.00	0.00%	22,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,466,835.41)	-1.06%	(2,440,588.00)	0.00%	(2,440,588.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		100,729,626.73	-4.25%	96,452,569.50	-0.10%	96,351,320.47
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(10,011,888.73)		(1,135,303.50)		(2,927,791.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,230,031.62		8,218,142.89		7,082,839.39
2. Ending Fund Balance (Sum lines C and D1)		8,218,142.89		7,082,839.39		4,155,047.92
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,000,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,154,774.00		4,028,417.00		4,025,531.00
2. Unassigned/Unappropriated	9790	3,043,368.89		3,034,422.39		109,516.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,218,142.89		7,082,839.39		4,155,047.92

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,154,774.00		4,028,417.00		4,025,531.00
c. Unassigned/Unappropriated	9790	3,043,368.89		3,034,422.39		109,516.92
(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)		7,198,142.89		7,062,839.39		4,135,047.92
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Savings from attrition in proportion to declining enrollment.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,201,871.00	-1.22%	6,126,031.00	-1.15%	6,055,667.00
3. Other State Revenues	8300-8599	8,389,609.85	-0.72%	8,329,422.00	-0.71%	8,270,151.00
4. Other Local Revenues	8600-8799	844,776.00	-17.76%	694,776.00	-21.59%	544,776.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,295,576.00	1.71%	22,677,781.00	1.26%	22,962,464.00
6. Total (Sum lines A1 thru A5c)		37,731,832.85	0.25%	37,828,010.00	0.01%	37,833,058.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,986,911.72		11,858,506.40
b. Step & Column Adjustment				179,803.68		177,877.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,209.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,986,911.72	-1.07%	11,858,506.40	1.50%	12,036,384.00
2. Classified Salaries						
a. Base Salaries				4,590,500.38		4,682,310.39
b. Step & Column Adjustment				91,810.01		93,646.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(14,233.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,590,500.38	2.00%	4,682,310.39	1.70%	4,761,723.60
3. Employee Benefits	3000-3999	10,122,010.07	0.99%	10,221,976.00	1.61%	10,386,678.00
4. Books and Supplies	4000-4999	1,847,028.18	-10.50%	1,653,106.00	-2.42%	1,613,107.00
5. Services and Other Operating Expenditures	5000-5999	5,682,552.98	-1.16%	5,616,537.00	-6.91%	5,228,315.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,683,578.00	5.00%	1,767,757.00	0.00%	1,767,757.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,050,251.52	-1.09%	2,027,817.21	0.56%	2,039,093.40
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,962,832.85	-0.36%	37,828,010.00	0.01%	37,833,058.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(231,000.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		231,000.50		0.50		0.50
2. Ending Fund Balance (Sum lines C and D1)		0.50		0.50		0.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.89		0.50		0.50
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	(0.39)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.50		0.50		0.50

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in cost in proportion to loss of Federal funds.						

**FORM 01CS**  
**CRITERIA & STANDARDS**  
**REVIEW**

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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	11,021	10,890		
Charter School	354	403		
<b>Total ADA</b>	<b>11,375</b>	<b>11,293</b>	<b>0.7%</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	10,508	10,509		
Charter School	403	424		
<b>Total ADA</b>	<b>10,911</b>	<b>10,933</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	10,071	10,063		
Charter School	406	450		
<b>Total ADA</b>	<b>10,477</b>	<b>10,513</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	9,647			
Charter School	443			
<b>Total ADA</b>	<b>10,090</b>			

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

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

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

Explanation:  
(required if NOT met)

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	11,404	12,386		
Charter School				
<b>Total Enrollment</b>	<b>11,404</b>	<b>12,386</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	11,028	12,068		
Charter School				
<b>Total Enrollment</b>	<b>11,028</b>	<b>12,068</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	10,158	10,028		
Charter School	437	469		
<b>Total Enrollment</b>	<b>10,595</b>	<b>10,497</b>	<b>0.9%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	9,891			
Charter School	473			
<b>Total Enrollment</b>	<b>10,364</b>			

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

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

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

Explanation:  
(required if NOT met)

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	10,528	12,386	
Charter School	403	0	
<b>Total ADA/Enrollment</b>	<b>10,931</b>	<b>12,386</b>	<b>88.3%</b>
Second Prior Year (2015-16)			
District Regular	10,077	12,068	
Charter School	424		
<b>Total ADA/Enrollment</b>	<b>10,501</b>	<b>12,068</b>	<b>87.0%</b>
First Prior Year (2016-17)			
District Regular	9,655	10,028	
Charter School	450	469	
<b>Total ADA/Enrollment</b>	<b>10,105</b>	<b>10,497</b>	<b>96.3%</b>
Historical Average Ratio:			90.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>91.0%</b>

#### 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	9,746	9,891		
Charter School	443	473		
<b>Total ADA/Enrollment</b>	<b>10,189</b>	<b>10,364</b>	<b>98.3%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	9,324	9,675		
Charter School	442	473		
<b>Total ADA/Enrollment</b>	<b>9,766</b>	<b>10,148</b>	<b>96.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	9,044	9,385		
Charter School	441	473		
<b>Total ADA/Enrollment</b>	<b>9,485</b>	<b>9,858</b>	<b>96.2%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

This has been the historical ADA to enrollment ratio.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)		107,965,482.00	108,701,275.00	108,996,899.00

  

		Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>Step 1 - Change in Population</b>					
a.	ADA (Funded) (Form A, lines A6 and C4)	10,594.29	10,171.08	9,953.84	9,746.79
b.	Prior Year ADA (Funded)		10,594.29	10,171.08	9,953.84
c.	Difference (Step 1a minus Step 1b)		(423.21)	(217.24)	(207.05)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-3.99%	-2.14%	-2.08%

  

		Prior Year LCFF Funding	Budget Year	1st Subsequent Year	2nd Subsequent Year
<b>Step 2 - Change in Funding Level</b>			105,922,314.00	104,869,910.00	107,282,278.00
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)		2,429,275.00	3,565,185.00	3,101,079.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,429,275.00	3,565,185.00	3,101,079.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.29%	3.40%	2.89%

  

		Budget Year	1st Subsequent Year	2nd Subsequent Year
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		-1.70%	1.26%	0.81%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.70% to -.70%	.26% to 2.26%	-.19% to 1.81%

#### 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)	37,595,258.00	40,646,324.00	40,646,324.00	40,646,324.00
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)	115,215,070.00	114,234,394.00	116,757,836.00	117,708,821.00
District's Projected Change in LCFF Revenue:		-0.85%	2.21%	0.81%
LCFF Revenue Standard:		-2.70% to -.70%	.26% to 2.26%	-.19% to 1.81%
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)	73,883,051.95	83,313,013.77	88.7%
Second Prior Year (2015-16)	78,540,760.11	90,325,479.19	87.0%
First Prior Year (2016-17)	85,756,422.46	99,897,624.84	85.8%
	Historical Average Ratio:		87.2%
	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.2% to 90.2%	84.2% to 90.2%	84.2% to 90.2%

### 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)	85,599,898.08	100,529,626.73	85.1%	Met
1st Subsequent Year (2018-19)	84,426,554.50	96,452,569.50	87.5%	Met
2nd Subsequent Year (2019-20)	84,027,459.47	96,351,320.47	87.2%	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):	-1.70%	1.26%	0.81%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.70% to 8.30%	-8.74% to 11.26%	-9.19% to 10.81%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.70% to 3.30%	-3.74% to 6.26%	-4.19% to 5.81%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	7,816,172.50		
Budget Year (2017-18)	6,201,871.00	-20.65%	Yes
1st Subsequent Year (2018-19)	6,126,031.00	-1.22%	No
2nd Subsequent Year (2019-20)	6,055,667.00	-1.15%	No

Explanation:  
(required if Yes)

Federal revenue is expected to reduce higher than usual.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	12,583,900.85		
Budget Year (2017-18)	10,216,877.85	-18.81%	Yes
1st Subsequent Year (2018-19)	12,599,216.00	23.32%	Yes
2nd Subsequent Year (2019-20)	10,036,247.00	-20.34%	Yes

Explanation:  
(required if Yes)

One time funding not included in all three years. In 2018-19, a transfer of \$2.46M from fund 40 into the GF.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	8,361,213.66		
Budget Year (2017-18)	7,160,913.00	-14.36%	Yes
1st Subsequent Year (2018-19)	7,137,751.00	-0.32%	No
2nd Subsequent Year (2019-20)	7,105,096.00	-0.46%	No

Explanation:  
(required if Yes)

One time revenue for fire insurance claim goes away after 2016-17.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	10,074,875.08		
Budget Year (2017-18)	6,923,405.72	-31.28%	Yes
1st Subsequent Year (2018-19)	5,815,617.00	-16.00%	Yes
2nd Subsequent Year (2019-20)	5,839,271.00	0.41%	No

Explanation:  
(required if Yes)

Carryovers not included in Adopted Budget until First Interim.



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

First Prior Year (2016-17)	18,809,605.29		
Budget Year (2017-18)	17,525,520.95	-6.83%	Yes
1st Subsequent Year (2018-19)	15,443,410.00	-11.88%	Yes
2nd Subsequent Year (2019-20)	15,289,381.00	-1.00%	No

Explanation:  
(required if Yes)

Carryovers not included in Adopted Budget until First Interim. The District is implementing saving plans in an effort to balance budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	28,761,287.01		
Budget Year (2017-18)	23,579,661.85	-18.02%	Not Met
1st Subsequent Year (2018-19)	25,862,998.00	9.68%	Met
2nd Subsequent Year (2019-20)	23,197,010.00	-10.31%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	28,884,480.37		
Budget Year (2017-18)	24,448,926.67	-15.36%	Not Met
1st Subsequent Year (2018-19)	21,259,027.00	-13.05%	Not Met
2nd Subsequent Year (2019-20)	21,128,652.00	-0.61%	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)	Federal revenue is expected to reduce higher than usual.
Explanation: Other State Revenue (linked from 6B if NOT met)	One time funding not included in all three years. In 2018-19, a transfer of \$2.46M from fund 40 into the GF.
Explanation: Other Local Revenue (linked from 6B if NOT met)	One time revenue for fire insurance claim goes away after 2016-17.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Carryovers not included in Adopted Budget until First Interim.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Carryovers not included in Adopted Budget until First Interim. The District is implementing saving plans in an effort to balance budget

## 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:

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

**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.

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

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	138,692,459.58	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> 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	138,692,459.58	4,160,773.79	2,759,835.91	2,759,835.91

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%
	2,773,849.19	2,773,849.19

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

e. OMMA/RMA Contribution

3,769,516.00	Status
	Met

<sup>1</sup> 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	3,506,609.00	3,719,307.00	4,352,319.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,151,187.38	17,657,792.32	12,857,712.62
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.39)	(35,759.39)	(0.39)
d. Available Reserves (Lines 1a through 1c)	14,657,795.99	21,341,339.93	17,210,031.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	117,286,959.06	124,176,913.32	145,277,285.23
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)	117,286,959.06	124,176,913.32	145,277,285.23
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	12.5%	17.2%	11.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.2%	5.7%	3.9%

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	3,194,740.55	83,513,013.77	N/A	Met
Second Prior Year (2015-16)	9,219,302.94	90,525,479.19	N/A	Met
First Prior Year (2016-17)	(5,667,067.70)	100,097,624.84	5.7%	Not Met
Budget Year (2017-18) (Information only)	(10,011,888.73)	100,729,626.73		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	9,409,363.63	11,483,055.83	N/A	Met
Second Prior Year (2015-16)	10,543,345.91	14,677,796.38	N/A	Met
First Prior Year (2016-17)	19,983,782.00	23,897,099.32	N/A	Met
Budget Year (2017-18) (Information only)	18,230,031.62			

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

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$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

<sup>1</sup> 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.

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

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

	Budget Year (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.)	10,189	9,767	9,485
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	138,692,459.58	134,280,579.50	134,184,378.47
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)	138,692,459.58	134,280,579.50	134,184,378.47
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,160,773.79	4,028,417.39	4,025,531.35
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,160,773.79	4,028,417.39	4,025,531.35

### 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,154,774.00	4,028,417.00	4,025,531.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,043,368.89	3,034,422.39	109,516.92
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)	(0.39)	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)	7,198,142.50	7,062,839.39	4,135,047.92
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.19%	5.26%	3.08%
District's Reserve Standard (Section 10B, Line 7):	4,160,773.79	4,028,417.39	4,025,531.35
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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

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### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(21,723,408.86)			
Budget Year (2017-18)	(22,295,576.00)	572,167.14	2.6%	Met
1st Subsequent Year (2018-19)	(22,677,781.40)	382,205.40	1.7%	Met
2nd Subsequent Year (2019-20)	(22,962,464.40)	284,683.00	1.3%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	200,000.00			
Budget Year (2017-18)	200,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	(200,000.00)	-100.0%	Not Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?	<span style="border: 1px solid black; padding: 2px;">No</span>			

\* 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)

The District is suspending transfer to Deferred Maintenance Program starting in 2018-19.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The District is suspending transfer to the Deferred Maintenance Program starting in 2018-19.

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

Project Information:  
(required if YES)






---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond obligation will be paid by fund 51. COP obligation will be paid by funds 21 and 35.

---

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

---

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

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

No

2.

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

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The District pays OPEB for one retiree, which ends after 2017-18.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

9,000.00

0.00

Estimated

Data must be entered.

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)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
9,000.00	0.00	0.00
0.00	0.00	0.00
1	0	0

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00
0.00	0.00	0.00

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	606.8	572.4	545.4	525.4

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

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

Yes

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

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

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

#### Negotiations Settled

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

Apr 13, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 13, 2017

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

Yes

If Yes, date of budget revision board adoption:

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)?

Yes

Yes

Yes

#### 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:

Yes	

Increase of 4% to salaries.

**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	369.4	368.6	363.6	363.6

**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.

Teamsters has settled for a 4% salary increase. CSEA has not yet settled for 2017-18.

**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

99,689

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year			

<b>Classified (Non-management) Prior Year Settlements</b>			
Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	423,680	423,680	423,680
If Yes, explain the nature of the new costs:			

Increase of 4.25% to salaries in 2016-17.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	N/A	405,213	399,717
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the budget and MYPs?	No	Yes	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	Yes	No

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

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

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**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	78.2	80.3	80.3	80.3

**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**

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)

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

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

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

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

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

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



**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 19, 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?

Yes

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

Yes

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

Comments:  
(optional)

New CBO started in February of 2017.

## End of School District Budget Criteria and Standards Review

# **TECHNICAL REVIEW CHECKLIST**

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43-69369-0000000

July 1 Budget  
2016-17 Estimated Actuals  
Technical Review Checks

Alum Rock Union Elementary

Santa Clara County

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

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

### IMPORT CHECKS

CHK-RESOURCE\*OBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3315- -0000-0000-9791	3315	9791	-35,759.00

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-503,585.84

Explanation: Fund 13 fund balance is projected to be positive all three years. Negative balance will be cleared at year end closing.

Total of negative resource balances for Fund 13 -503,585.84

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-560,562.65

Explanation: Fund 13 fund balance is projected to be positive all three years. Negative balance will be cleared all three years.

### SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COMP.ABS.9665	319,906.83	319,906.83

**EXPORT CHECKS**

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0  
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43-69369-0000000

July 1 Budget  
2017-18 Budget  
Technical Review Checks

Alum Rock Union Elementary

Santa Clara County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-2,486,536.02

Explanation: Fund 13 ending balance is projected to be positive all three years. Negative balance will be cleared at year end closing.

Total of negative resource balances for Fund 13	-2,486,536.02
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-2,486,536.02

Explanation: Fund 13 ending balance is projected to be positive all three years. Negative balance will be cleared at year end closing.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.