

# 2017-18 Budget

## Executive Summary

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June 16, 2017

California Legislature has passed and sent to the Governor a spending plan, along with many of the budget trailer bills, for the fiscal year 2017-18 by the constitutional June 15 deadline. Governor Jerry Brown has 12 days to approve or veto the legislation. The Governor also has constitutional authority to reduce or eliminate certain expenditures contained within the spending plan. The impact to school districts will not be certain until the Governor take action.

The Oak Grove School District's (OGSD) 2017-18 Budget has been prepared based on the Governor's May Revise Budget, and in accordance with guidelines and recommendations by Santa Clara County Office of Education, School Services of California, and the state Fiscal Crisis Management Assistance Team.

Governor Brown released the May Revision of his proposed state budget for 2017-18 on May 11, 2017. The Governor lowered revenue expectations for 2016-17, but raised the revenue forecast for 2017-18. The May Revision makes significant investments to address liabilities, a \$6 billion payment to CalPERS, and to counter the effects of poverty on Californians by funding increase to the state minimum wage, an Earned Income Tax Credit, and expanding healthcare coverage to undocumented children and Californians covered under the Affordable Care Act.

California relies heavily on the top 1% for a large portion of the state's tax revenues, who pay half the income tax, all of the Proposition 55 taxes, and most of the capital gain taxes. Such heavy reliance on a small segment of the population leaves the state budget in a precarious position. While the May revenue forecast has improved, as compared to January, the revenue increase is tied to capital gains, an unstable source of revenues. Governor Brown noted that the current economic recovery is 2 years away from being the longest recovery since World War II, and warned that cuts are coming.

The Governor is preparing for slower economic growth by:

- Building a substantial reserve
- Not taking on new ongoing commitments
- Paying down debt
- Downsizing some governmental operations
- Seeking new revenue sources

At the federal level, the President is contemplating defunding health care for five million Californians, eliminating the deductibility of state taxes, and zeroing out funding for organizations like Planned Parenthood. California will have to make tough budget decisions if

the state wants to fill in the gap for these programs. As the Governor stated at his press conference, “there are only so many cookies in the jar; if you don’t like one kind, you’ll have to choose another.”

Even as Oak Grove School District contends with fiscal challenges due to declining enrollment, increased costs of Special Education, and increased contributions to employee pension systems, the District’s 2017-18 Budget contains the following Board priorities:

- The District’s activities and budget will continue to be guided by the Board approved Five Year Plan.
- Expenditure assumptions are developed in conjunction with the Local Control Accountability Plan (LCAP), with input from various stakeholder groups; maximizing resources by leveraging different funding sources to achieve the District’s LCAP goals.
- Maintaining low class size.
- Hiring and retaining highly qualified staff in all functional areas with competitive compensation packages for all collective bargaining units.
- Minimizing impact of enrollment decline by reducing teaching positions through attrition and the early retirement incentive program.
- Providing choice of instructional programs to families, including parent participation school, independent study program, STEM, Visual and Performing Arts, and Spanish Two Way Bilingual Immersion.
- Provide enriched instruction through Music and Technology.
- Provide enhanced teaching through staff development.
- Maintain safe and environmentally healthy facilities.

#### **OGSD FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2017-18 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF statutory COLA of 1.56% with 43.97% funding gap closure. LCFF Entitlement per average daily attendance is \$8,594. Supplemental services must be provided at a rate of \$772 per ADA, with the remaining net unrestricted LCFF funding at \$7,822 per ADA.
- LCFF average daily attendance (ADA) is projected at 10,076.18, including district students in county special education programs, based on 2016-17 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 51.89% of total district enrollment, three-year average from 2015-16 through projected 2017-18.
- Not budgeted - one-time discretionary fund allocation of \$170 per ADA proposed in the May Revision. Total allocation for OGSD is estimated at \$1.7 million (\$1.01 billion state-



wide). The Governor proposed apportionment deferred to May 2019. On June 8th, the legislative Budget Conference Committee voted to provide \$876 million in one-time discretionary funds for school districts with no contingency language. The District will revise its budget when the Per ADA amount is known and when the State budget is final.

- On April 13, 2017, Board approved Cost Containment Plan estimated at \$5.0 million. Actual implementations reduced expenditures by approximately \$2.5 million in Unrestricted General Fund, \$494 thousand in Restricted Programs/Funds, and displaced \$706 thousand in Supplemental Grant expenditures (total actualization of \$3.7 million).
- Although the 2017-18 Budget reflects expenditure reductions, as described above, cost increases in mandated Special Education services erode savings in Unrestricted General Fund. The District is deficit spending (total expenditures and other uses exceeding revenues) by \$11.5 million in 2017-18.
- Unrestricted General Fund ending fund balance is projected to be at \$4.4 million. Excluding the \$3.5 million (3% of total general fund expenditures) committed for economic uncertainties and \$900 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

#### GENERAL FUND - COMBINED

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. The LCFF provides districts a "base" level of funding that is then adjusted by grade span of TK-3 and/or 9-12, which is in lieu of the class size reduction apportionment under the previous revenue limit funding formula. In addition, "supplemental" funding is provided based on unduplicated counts of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count). When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided.

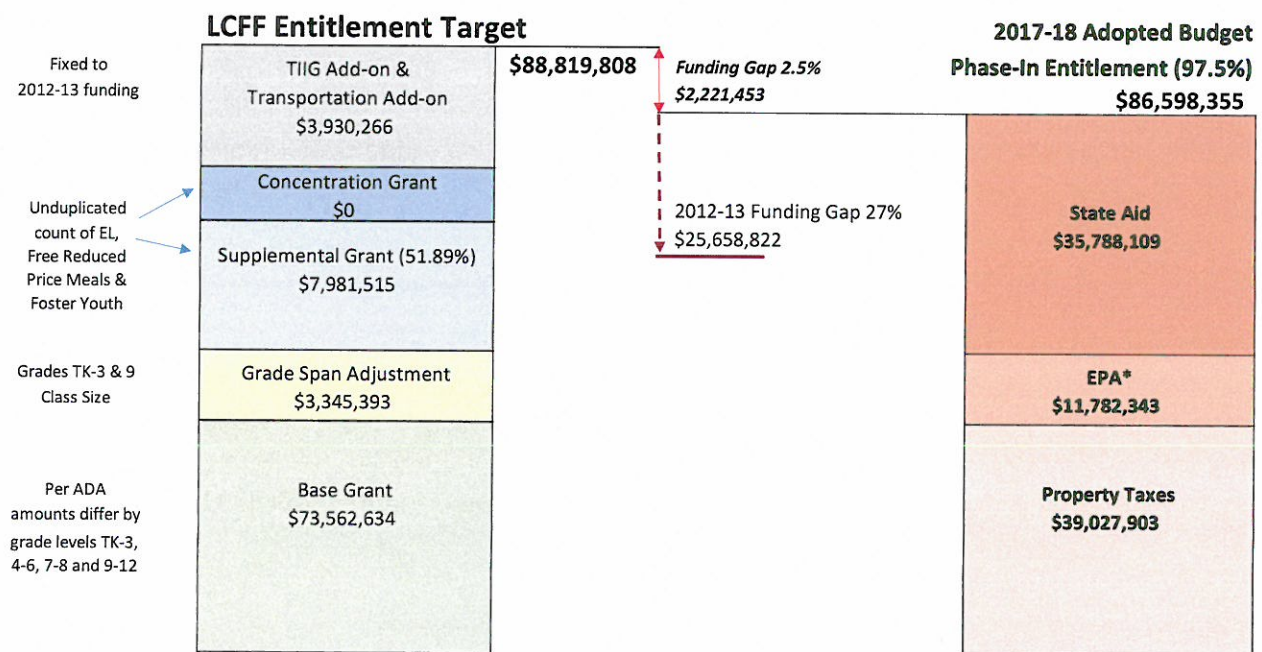
Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

The main premises of the Local Control Funding Formula when it was implemented are:

- Restoration of precession purchasing power to the 2007-08 level by 2020-21
- Redistribution of funding among LEAs to fund additional services to targeted students and close the achievement gap
- Greater local control over programs and resources

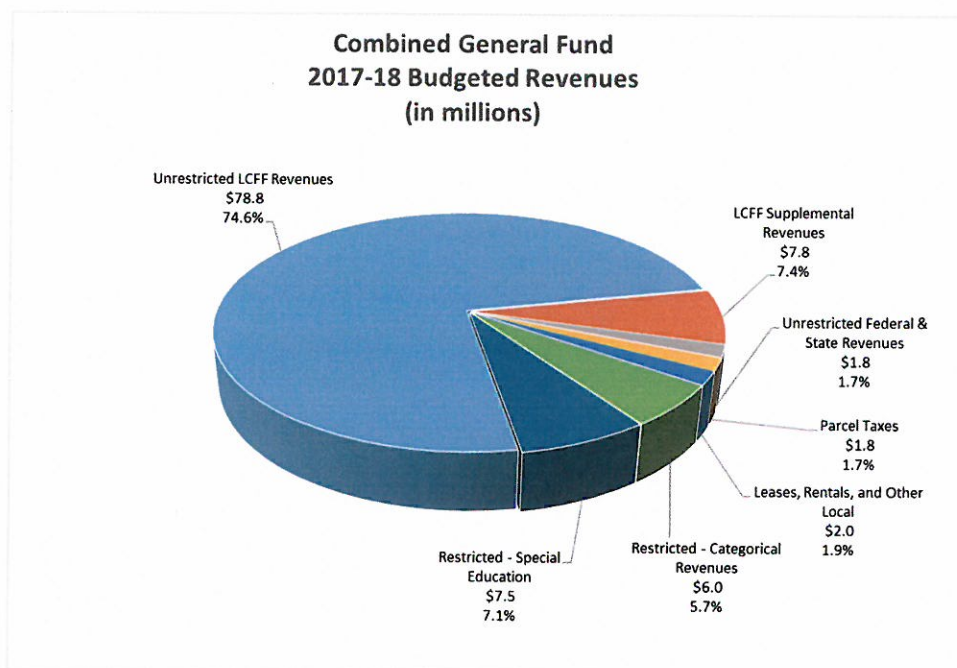
Due to increased costs of employee retirement systems (CalSTRS and CalPERS), special education, and other nondiscretionary spending, School Services of California calculated that school districts would have approximately 91-92% of the 2007-08 purchasing level when LCFF is fully implemented in 2020-21.

Proposition 98 still governs the level of funding for K-12 education, and the large year over year increases since 2013-14 are slowing as we approach full implementation of LCFF. As the gap between Phase-In Entitlement and Entitlement Target narrows, revenue dollar increases will be less each year. For 2017-18, fifth year phase-in of LCFF, the District will be funded at 97.5% of entitlement target.

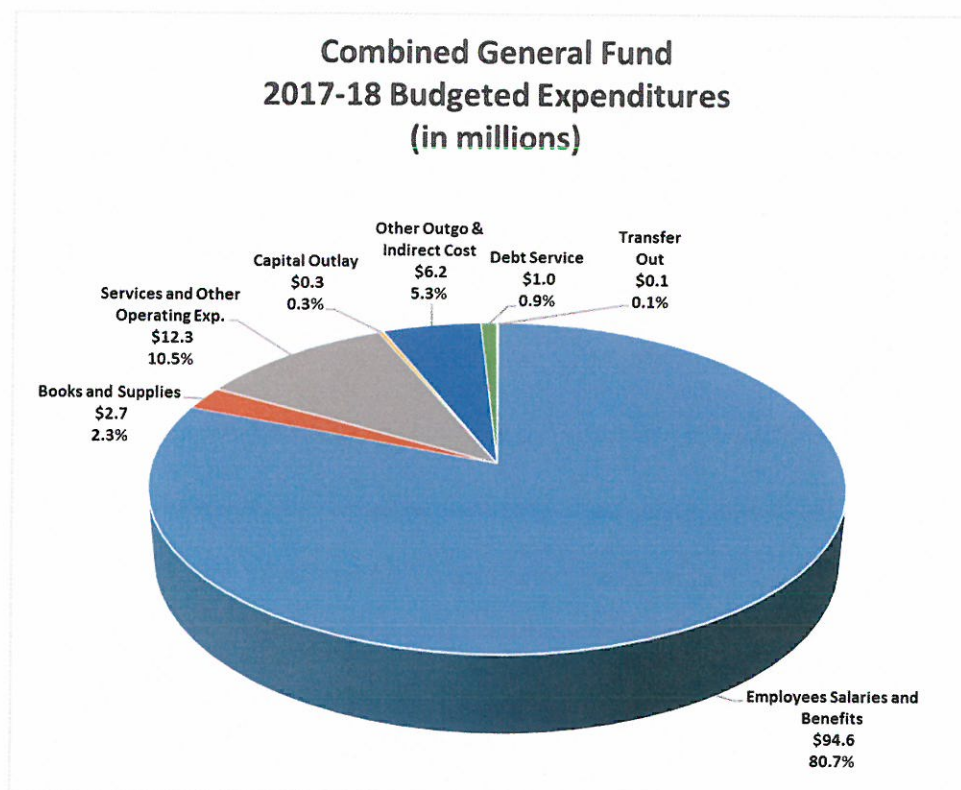


In addition to LCFF income, the District receives federal and state revenues for categorical programs. Federal categorical program revenues have been reduced by Federal sequestrations since 2013-14, and State categorical programs have been rolled into LCFF with a few exceptions. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$105.7 million.



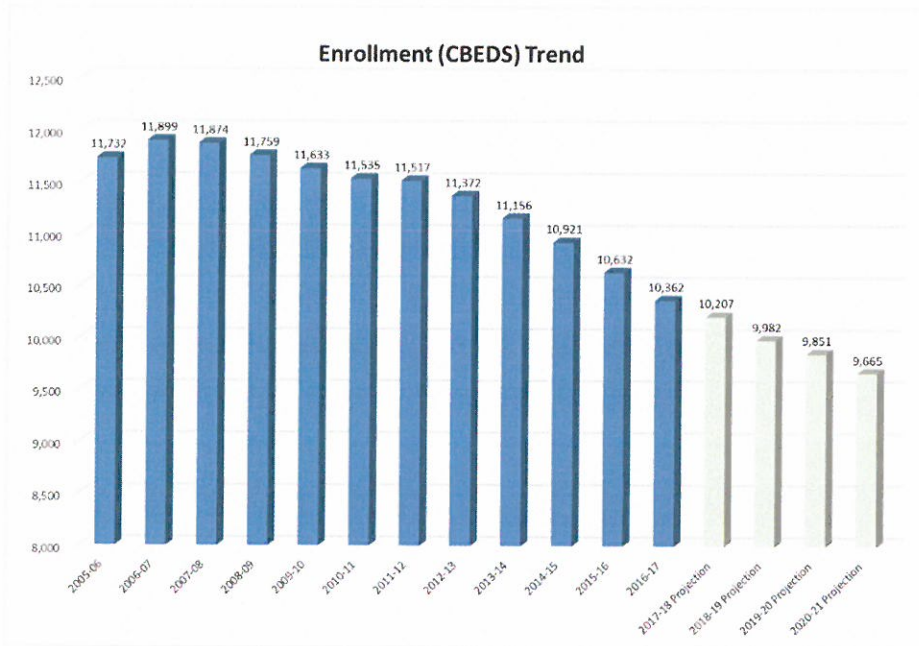


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures, including Transfers-out to support mandated Child Nutrition Services, is budgeted at \$117.2 million. Employee salaries and benefits take up approximately 80.7% of total general fund expenditures.



## ENROLLMENT

Student enrollment for the District last peaked in 2006-07 and has been in a decline since. In addition to families moving out of the area as a result of the recent recession, the overall birthrate for the region has been declining. Enrollment projections for 2017-18 through 2020-21 are per the demographer's report dated February 24, 2017, as presented to the Board on March 23, 2017.



The projected cumulative projected enrollment loss of 511 students over the next three years translates into cumulative revenue loss of approximately \$11.5 million over the three years of the Multi-Year Projection budget.

	Enrollment	Enrollment Loss	LCFF Amount per ADA	LCFF ADA	Revenue Gain/(Loss) Year 1	Revenue Gain/(Loss) Year 2	Revenue Gain/(Loss) Year 3	Cumulative 3-Year Gain/(Loss)
2017-18 Budget	10,207	(155)	\$8,594	10,076.18	(\$2,250,864)	(\$2,250,864)	(\$2,250,864)	(\$6,752,592)
2018-19 Projected	9,982	(225)	\$8,877	9,920.93		(\$1,378,145)	(\$1,378,145)	(\$2,756,289)
2019-20 Projected	9,851	(131)	\$9,116	9,706.08			(\$1,958,634)	(\$1,958,634)
Cumulative Total		(511)			(\$2,250,864)	(\$3,629,009)	(\$5,587,642)	(\$11,467,515)

## STAFFING

**Certificated Salaries** are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.

Classroom staffing allocations for 2017-18 are in accordance to the following class sizes across the district:

Grade TK-3	25:1
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district)



**Classified Salaries** represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

**Employee Benefits** correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

The District pays approximately 97% of employee health benefit premiums on average for teachers. The District will contribute 14.43% into CalSTRS for certificated employees and 15.531% into CalPERS for classified employees. These rates are expected to increase annually on schedule until 2020-21; see Multi-Year Projections section below.

<b>Employer Payroll Tax</b>	<b>2016-17</b>	<b>2017-18 Budget</b>	<b>2018-19 Projection</b>	<b>2019-20 Projection</b>
STRS	12.5800%	14.4300%	16.2800%	18.1300%
PERS	13.8880%	15.5310%	18.1000%	20.8000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp	1.7721%	1.7331%	1.7331%	1.7331%
Certificated P/R Tax & Benefits	15.8521%	17.6631%	19.5131%	21.3631%
Classified P/R Tax & Benefits	23.3601%	24.9641%	27.5331%	30.2331%

### Staffing Change

In 2016-17, the District settled with OGEA, AFSCME, and CSEA for two fiscal years 2016-17 (3.5% salary increase) and 2017-18 (2.5% salary increase). The contract agreement with OGEA (teachers) include reducing class size for grades TK-3 to 25:1 in 2017-18 and to 24:1 in 2018-19. The 2017-18 budget does not include any settlements for Executive Team.

#### Certificated positions:

Added Teachers to Two Way Bilingual Immersion Program	2.00 FTEs
Reductions due to declining enrollment and Board approved reductions	- 11.30 FTEs
Net change to certificated positions	<u>-9.30 FTEs</u>

#### Classified Positions:

Custodians per Board approved reductions	- 3.00 FTEs
Miscellaneous reduction in hours	- 0.13 FTEs
Net change to classified positions	<u>- 3.13 FTEs</u>

<b>2017-18 Adopted Budget</b>				
	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total General Fund</b>
<b>Certificated</b>				
1100 Teachers	401.40	4.60	75.30	481.30
1200 Certificated Pupil Support	12.35	0.30	13.12	25.77
1300 Certificated Administrator	29.86	1.54	2.00	33.40
1900 Other Certificated Salaries	7.00	0.44	2.00	9.44
<b>Total Certificated</b>	<b>450.61</b>	<b>6.88</b>	<b>92.42</b>	<b>549.91</b>
<i>2016-17 Total Certificated</i>	<i>459.96</i>	<i>7.03</i>	<i>92.22</i>	<i>559.21</i>
<i>Change</i>	<i>(9.35)</i>	<i>(0.15)</i>	<i>0.20</i>	<i>(9.30)</i>
<b>Classified</b>				
2100 Instructional Aids	10.00	0.00	82.56	92.56
2200 Classified Support	102.19	7.48	0.00	109.67
2300 Classified Administrator	8.55	1.45	0.00	10.00
2400 Clerical and Office Salaries	61.58	1.88	2.00	65.46
2900 Other Classified Salaries	13.84	0.60	3.10	17.54
<b>Total Classified</b>	<b>196.16</b>	<b>11.41</b>	<b>87.66</b>	<b>295.23</b>
<i>2016-17 Total Classified</i>	<i>199.24</i>	<i>11.98</i>	<i>87.14</i>	<i>298.36</i>
<i>Change</i>	<i>(3.08)</i>	<i>(0.57)</i>	<i>0.52</i>	<i>(3.13)</i>
<b>TOTAL FTE</b>	<b>646.77</b>	<b>18.29</b>	<b>180.08</b>	<b>845.14</b>

## OTHER EXPENDITURES

The 2017-18 Budget excludes all one-time expenditures incurred in 2016-17, but also includes new expenditures associated with the 2017-18 LCAP.

**Materials and Supplies** - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Total general fund materials and supplies budget is \$2.7 million, a decrease of \$1.2 million from 2016-17 budget, which included carryovers from prior year.

**Services, Other Operating Expenses** represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$12.3 million, a decrease of \$742 thousand from 2016-17 budget primarily from excluding any 2016-17 carryovers in the budget year as well as implementing Board approved reductions.



**Capital Outlay** includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$257 thousand, a decrease of \$244 thousand from 2016-17 budget, primarily for standard operational equipment.

**Other Outgo** includes tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. District students enrolled in these schools per their Individualized Education Plan (IEP). Total tuition payments for 2017-18 are budgeted at \$7.6 million, an increase of \$467 thousand from 2016-17.

## UNRESTRICTED GENERAL FUND

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues account for approximately 91.1% of total unrestricted resources.

The District did not budget for one-time discretionary funds in 2017-18. Estimated amount of one-time discretionary funds is \$170 per ADA as of the May Revise. However, the Governor propose amount not be eligible for receipt until May 2019, and receipt is not certain until appropriated by Legislative action.

**Supplemental Grant** is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to "increase or improve services for unduplicated pupils as compared to services provided to all pupils", and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on projected unduplicated count rate of 51.89% and gap closure rate of 43.97%, adjusted by declining enrollment, Supplemental amount set aside for 2017-18 is \$7.8 million, an increase of \$158 thousand from 2016-17. The District's LCAP goals were presented for Board review on June 8, 2017. All expenditures per the LCAP are included in the proposed 2017-18 Budget.

2017-18 LCAP	Supplemental Services	Supplemental Reserve	Supplmental Grant
Goal 1	1,372,292	28,234	1,400,526
Goal 2	4,681,950	220,298	4,902,248
Goal 3	58,639	19,204	77,843
Goal 4	219,614	13,825	233,439
Goal 5	359,587	29,492	389,079
Goal 6	736,531	40,726	777,257
<b>Total Expenditures per LCAP</b>	<b>\$ 7,428,613</b>	<b>\$ 351,778</b>	<b>\$ 7,780,391</b>

**Contributions to Restricted Programs** represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$22.8 million for 2017-18, an increase of \$1.1 million from 2016-17, as follows.

Routine Restricted Maintenance	\$ 2,801,693
Restricted Programs	\$ 361,180
Contribution to Special Education	<u>\$ 19,660,792</u>
<b>Total Contributions from Unrestricted G/F</b>	<b><u>\$ 22,823,665</u></b>

Net of the above required contributions to restricted programs, approximately 75.2% of total Unrestricted General Fund Revenues is available for district instructional and operational activities. Contributions from Unrestricted General Fund to restricted programs will increase by approximately \$185 thousand in 2018-19 and \$998 thousand in 2019-20. As enrollment and general fund revenues decline, cost saving measures are offset by increasing costs of Special Ed mandated services and expenditures.

**Transportation** funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remains flat since 2013-14 with no annual COLA increase, and there will be no increase to this funding level even after full implementation of LCFF in 2020-21. In 2017-18, the District is funded approximately 97.5%, or \$1,241,368.

The Board approved Cost Containment Plan of April 13, 2017 includes elimination of general education home-to-school busing. However, the elimination is deferred until after a decision regarding school consolidation is made. Transportation budget for 2017-18 assumes same routes and operations as in 2016-17.



The District currently operates 35 bus routes, 9 of which are regular home-to-school busing to six schools. The remaining 26 routes transport special education students within the district and also to programs outside district boundaries. Of the 26 Special Ed bus routes, 9 are county programs outside the district and the remaining 17 bus routes are within the District boundaries. A total of 539 regular education students and 220 special education students (based on May 2017 count) are bused daily for a total of 1919 miles.

Home-to-school (General Ed) transportation include routes to Baldwin Elementary, Frost Elementary, Glider Elementary, Ledesma Elementary, Santa Teresa Elementary, Taylor Elementary, and Bernal Intermediate School. The projected costs to operate the transportation program is as follows.

Home-to-School Transportation	\$ 1,267,042
Special Education Transportation	<u>2,686,298</u>
<b>Total Transportation Program Cost</b>	<b>\$ 3,953,340</b>
State Apportionment (incl. in LCFF) and Other Revenues	<u>\$ 1,273,198</u>
Transportation Program Shortfall	<u><u>\$ (2,680,142)</u></u>

**Indirect Cost** are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2017-18 approved indirect cost rate for most allowable categorical programs is 5.85% and 5.25% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs.

For 2017-18, the Unrestricted General Fund is projected to recapture \$1.3 million of indirect costs from the restricted programs and \$184 thousand from CNS.

## UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$4.4 million. Approximately \$4.4 million of the unrestricted ending balance must be set aside for economic uncertainties, encumbrances and obligations, and other commitments and assignments. Unassigned Fund Balance is projected to be \$0 million at end of 2017-18.

	Object Codes	Unrestricted LCFF	LCAP	Unrestricted
		General Fund	Supplemental	General Fund
<b>Beginning Fund Balance</b>		\$ 5,389,612	\$ -	\$ 5,389,612
<b>Revenues:</b>				
LCFF Sources		78,817,964	7,780,391	86,598,355
Federal Revenues	8110-8290	35,000	-	35,000
State Revenues	8311-8590	1,800,593	-	1,800,593
Local Revenues	8615-8799	3,782,079	-	3,782,079
<b>Total Revenues</b>		<b>\$ 84,435,636</b>	<b>\$ 7,780,391</b>	<b>\$ 92,216,027</b>
<b>Expenditures:</b>				
Certificated Salaries	1000	37,798,867	3,636,379	41,435,246
Classified Salaries	2000	11,135,553	1,028,962	12,164,515
Employee Benefits	3000	17,552,543	1,340,246	18,892,789
Retiree Benefits	3700	549,648		549,648
Supplies, Services, Operating Exp & Capital Outlay	4000-6999	7,966,951	1,013,286	8,980,237
Other Outgo	7100-7299	17,253		17,253
Indirect Cost	7300-7399	(1,900,671)	409,740	(1,490,931)
Debt Service Payments	7400-7499	120,604		120,604
<b>Total Expenditures</b>		<b>\$ 73,240,748</b>	<b>\$ 7,428,613</b>	<b>\$ 80,669,361</b>
<b>Other Sources/Uses:</b>				
Interfund Transfers In	8900-8929	10,401,678		10,401,678
Interfund Transfers Out	7600-7629	(97,907)		(97,907)
Contribution to Routine Restricted Maintenance		(2,801,693)		(2,801,693)
Contribution to Other Restricted Programs		(361,180)		(361,180)
Contribution to Special Education		(19,660,792)		(19,660,792)
<b>Total Other Sources/Uses</b>		<b>\$ (12,519,894)</b>	<b>\$ -</b>	<b>\$ (12,519,894)</b>
<b>Net Change in Fund Balance</b>		<b>\$ (1,325,006)</b>	<b>\$ 351,778</b>	<b>\$ (973,228)</b>
<b>Ending Fund Balance</b>		<b>\$ 4,064,606</b>	<b>\$ 351,778</b>	<b>\$ 4,416,384</b>
<b>Components of Ending Fund Balance:</b>				
Reserve for Encumbrances & Liabilities		51,939		51,939
Commitments & Assignments		496,262	351,778	848,040
Total Commitments and Assignments		548,201	351,778	899,979
Designated for Economic Uncertainties		3,516,405		3,516,405
<b>Unassigned Ending Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## RESTRICTED GENERAL FUND

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

### ROUTINE RESTRICTED MAINTENANCE (RRM)

The Routine Restricted Maintenance (RRM) program concept is a strategy for managing Oak Grove School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.



Contribution from Unrestricted General Fund equivalent to 3% of total Adopted Budget expenditures is required for school districts participating in the School Facility Program. With the passage of Proposition 51 in November 2016, school districts are allowed flexibility in limiting RRM transfer amount to the lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15.

The District chose to apply flexibility, and the transfer from Unrestricted General Fund to Routine Restricted Maintenance in 2017-18 will be at the 2014-15 level of \$2.8 million. The RRM fund supports routine facility maintenance and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. The Routine Restricted Maintenance Fund does not expect to carry a fund balance at end of 2017-18.

### **RESTRICTED PROGRAMS /CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal categorical programs include the Title programs and Medi-Cal Billing Option.

Federal revenues are projected at \$1.6 million, state revenues are projected at \$3.6 million, and local grants are projected at \$829 thousand. The budget assumes \$463 thousand of carryover funds from prior years will remain legally restricted at end of 2017-18.

### **SPECIAL EDUCATION**

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal, state, and local and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanction if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

For 2017-18, the District assumes all programs and activities to continue same as in 2016-17. Currently, the District provides instruction and specialized services for approximately 1,208 special education students in district operated programs (including 257 in Special Day Classes) and 124 students in county operated programs. The District plans to operate 32 special day classes (SDC) as follow:

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 105 students to programs operated by the County Office of Education (COE) and 30 students to non-public schools (NPA/NPS). The cost for one student in a COE program is approximately \$39 thousand to \$60 thousand per year, and the cost of an NPA/NPS is approximately \$50 to \$80 thousand.

For 2017-18, the cost to operate special education is \$27.2 million and the District will only receive \$7.5 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$19.7 million (72.2% of total expenditures) to cover the funding shortfall.

	Routine Restricted Maintenance (RRM)	Categoricals	Special Education	Restricted General Fund
<b>Beginning Fund Balance</b>	<b>229,112</b>	<b>463,320</b>	<b>685,217</b>	<b>1,377,649</b>
<b>Audit Adjustments</b>				-
<u>Revenues:</u>				
LCFF Sources	-	-	4,019,688	4,019,688
Federal Revenues	-	1,616,341	1,978,159	3,594,500
State Revenues	-	3,597,338	589,528	4,186,866
Local Revenues	-	829,566	867,292	1,696,858
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 6,043,245</b>	<b>\$ 7,454,667</b>	<b>\$ 13,497,912</b>
<u>Expenditures:</u>				
Salaries & Benefits	1,227,795	3,845,924	16,441,202	21,514,921
Supplies, Operating Exp & Other Outgo	1,418,839	1,594,176	9,703,277	12,716,292
Indirect Cost	154,840	79,024	1,072,755	1,306,619
Debt Service Payments		908,380		908,380
<b>Total Expenditures</b>	<b>\$ 2,801,474</b>	<b>\$ 6,427,504</b>	<b>\$ 27,217,234</b>	<b>\$ 36,446,212</b>
<u>Other Sources/Uses:</u>				
Interfund Transfers In				-
Interfund Transfers Out				-
Contribution to Routine Restricted Maintenance	2,801,693			2,801,693
Contribution to Other Restricted Programs		361,180		361,180
Contribution to Special Education			19,660,792	19,660,792
<b>Total Other Sources/Uses</b>	<b>\$ 2,801,693</b>	<b>\$ 361,180</b>	<b>\$ 19,660,792</b>	<b>\$ 22,823,665</b>
<b>Net Change in Fund Balance</b>	<b>\$ 219</b>	<b>\$ (23,079)</b>	<b>\$ (101,775)</b>	<b>\$ (124,635)</b>
<b>Ending Fund Balance</b>	<b>\$ 229,331</b>	<b>\$ 440,241</b>	<b>\$ 583,442</b>	<b>\$ 1,253,014</b>
<u>Components of Ending Fund Balance:</u>				
Legally Restricted	229,331	440,241	583,442	1,253,014
<b>Unassigned Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CASHFLOW**

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

Since the fiscal crisis of 2007-08, school districts often experienced cash shortfalls due to state apportionment deferrals. The Governor's budget proposal includes extinguishing the apportionment deferrals. In addition, the District has been fortunate to have adequate cash from the sale of Calero site (Special Reserve Fund 40) for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. Although, the District will deplete the Special Reserve Fund within the next three years, the District does not anticipate a need to issue any Tax Anticipation Notes (TRANS) for short-term borrowings in 2017-18.

**MULTI-YEAR PROJECTIONS**

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

Expenditures are based on projected enrollment decline and corresponding staffing level with estimated step and column increases, and provisions have not been made for collective bargaining settlements or natural attritions in 2018-19 and 2019-20. Estimated step and column increases are included in the projections as per the District's position control system. Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures. The 2016-17 collective bargaining agreement with teachers includes lowering TK-3 class size to 25:1 and 24:1 in 2017-18 and 2018-19, respectively. All other expenditure projections are based on 2017-18 programs without change.



LCFF revenues are projected to increase by approximately \$1.5 million in 2018-19 and \$416 thousand in 2019-20, offset by slight decrease in other state and local revenues. Total revenues are projected to increase by approximately \$1.5 million in 2018-19 and \$337 thousand in 2019-20. However, total expenditures and other outgo are projected to increase by approximately \$2.2 million and \$1.9 million in 2018-19 and 2019-20, respectively. The growth in expenditures, assuming no expansion of current programs, far exceed any projected growth in revenues.

Description	2017-18 Proposed Budget	2018-19 Projected	2019-20 Projected
Beginning Fund Balance	6,767,261	5,669,398	5,556,268
<b>Revenues:</b>			
LCFF Unrestricted	78,817,964	80,255,437	80,729,779
LCFF Supplemental	7,780,391	7,812,050	7,753,600
LCFF Special Ed Taxes	4,019,688	4,019,688	4,019,688
Federal Revenue	3,629,500	3,629,500	3,629,500
Other State Revenue	5,987,459	5,909,701	5,888,193
Other Local Revenue	5,478,937	5,543,665	5,486,429
Other Sources			
<b>Total Revenues</b>	<b>105,713,939</b>	<b>107,170,041</b>	<b>107,507,189</b>
<b>Expenditures:</b>			
Certificated Salaries	50,454,141	51,100,062	51,490,462
Classified Salaries	17,188,904	17,442,405	17,624,061
Employee Benefits	26,914,074	28,321,671	29,633,042
Books and Supplies	2,717,062	2,587,201	2,590,531
Services, Other Operating	12,290,153	12,290,153	12,290,153
Capital Outlay	257,000	223,000	167,000
Other Outgo	7,576,458	7,536,831	7,570,949
Direct Support/Indirect Costs/TSF's Out	(184,312)	(86,547)	(86,547)
<b>Total Expenditures/Other Outgo</b>	<b>117,213,480</b>	<b>119,414,776</b>	<b>121,279,651</b>
<b>Projected Revenues over Expenditures/(Deficit)</b>	<b>(11,499,541)</b>	<b>(12,244,735)</b>	<b>(13,772,462)</b>
Transfers-In from Special Reserve	10,401,678	12,131,605	1,400,000
<b>Net Change to Fund Balance</b>	<b>(1,097,863)</b>	<b>(113,130)</b>	<b>(12,372,462)</b>
<b>Ending Fund Balance</b>	<b>5,669,398</b>	<b>5,556,268</b>	<b>(6,816,194)</b>
Legally Restricted Balance	1,253,014	759,436	815,182
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,416,384</b>	<b>4,796,832</b>	<b>(7,631,376)</b>
Components of the Ending Fund Balance:			
Designated for Economic Uncertainties	3,516,404	3,582,443	3,638,390
Committed and Assigned:			
Inventories, Prepaid, Revolving Fund	51,940	51,850	51,760
LCAP Supplemental Services	351,778	703,556	1,055,334
Early Retirement Program	496,262	458,982	383,391
<b>Total Reserved, Committed and Assigned Fund Balance</b>	<b>4,416,384</b>	<b>4,796,831</b>	<b>5,128,875</b>
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>(12,760,253)</b>

**OTHER RESTRICTED FUNDS**

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2017-18 with positive fund balances.

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects. The District maintains the following fund:

**Fund 13 Cafeteria Fund** accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for free and reduced price meals. As a result of declining enrollment and decreasing meal participation, CNS is operating at a deficit and requiring contributions from the General Fund. The District's meal per labor hour (MPLH) averages for 2016-17 is 26.38 for the elementary schools and 17.81 for the intermediate schools. The standard average MPLH is 30.0 per the Fiscal Crisis Management and Assistance Team. Per the budget reduction plan approved by the Board on April 13, 2017, CNS budget for 2017-18 includes reduction of 9.0 FTEs for estimated savings of \$282 thousand.

	Object Codes	Cafeteria Fund 13
<b>Beginning Fund Balance</b>		\$ 5,746
<u>Revenues:</u>		
Federal Revenues	8110-8290	2,609,027
State Revenues	8311-8590	154,165
Local Revenues	8615-8799	1,078,332
<b>Total Revenues</b>		\$ 3,841,524
<u>Expenditures:</u>		
Salaries & Benefits	1000-3999	2,023,920
Supplies, Services, Operating Exp & Capital Outlay	4000-6999	1,722,241
Indirect Cost	7300-7399	184,312
<b>Total Expenditures</b>		\$ 3,930,473
<u>Other Sources/Uses:</u>		
Interfund Transfers In	8900-8929	97,907
Interfund Transfers Out	7600-7629	
<b>Total Other Sources/Uses</b>		\$ 97,907
<b>Net Change in Fund Balance</b>		\$ 8,958
<b>Ending Fund Balance</b>		\$ 14,704

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

**Fund 21 Building Fund** exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD's 2008 Measure S and 2014 Measure P activities are accounted for in this Fund.

**Fund 25 Capital Facilities Fund (Developer Fees)** is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

**Fund 40 Capital Outlay** exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation agreements.

	Object Codes	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40
<b>Beginning Fund Balance</b>		\$ 34,189,065	\$ 712,951	\$ 23,653,638
<u>Revenues:</u>				
Local Revenues	8615-8799	515,000	108,000	465,000
<b>Total Revenues</b>		\$ 515,000	\$ 108,000	\$ 465,000
<u>Expenditures:</u>				
Salaries & Benefits	1000-3999	227,176	-	-
Supplies, Services, Operating Exp & Capital Outlay	4000-6999	28,231,424	15,150	-
Debt Service Payments	7400-7499	-	-	109,404
<b>Total Expenditures</b>		\$ 28,458,600	\$ 15,150	\$ 109,404
<u>Other Sources/Uses:</u>				
Interfund Transfers In	8900-8929	-	-	-
Interfund Transfers Out	7600-7629	-	-	(10,401,678)
<b>Total Other Sources/Uses</b>		\$ -	\$ -	\$ (10,401,678)
<b>Net Change in Fund Balance</b>		\$ (27,943,600)	\$ 92,850	\$ (10,046,082)
<b>Ending Fund Balance</b>		\$ 6,245,465	\$ 805,801	\$ 13,607,556

**DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.



**Fund 51 Bond Interest and Redemption Fund** is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff receives financial information from the county, and has no control over activities in this fund.

	Object Codes	BIRF Fund 51
<b>Beginning Fund Balance</b>		<b>\$ 19,985,179</b>
<u>Revenues:</u>		
Federal Revenues	8110-8290	253,984
State Revenues	8311-8590	189,698
Local Revenues	8615-8799	27,088,194
<b>Total Revenues</b>		<b>\$ 27,531,876</b>
<u>Expenditures:</u>		
Other Outgo	7100-7299	13,900,689
<b>Total Expenditures</b>		<b>\$ 13,900,689</b>
<b>Net Change in Fund Balance</b>		<b>\$ 13,631,187</b>
<b>Ending Fund Balance</b>		<b>\$ 33,616,366</b>

## PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

**Fund 63 Enterprise Fund** is used to account for operations of the District's Before and After School Education (BASE) program and the fee based Preschool program.

**Fund 67 Self-Insurance Fund** is maintained to provide future payments on the District's obligations for employee dental and vision coverage.

	Object Codes	Other Enterprise Fund 63	Self-Insurance Fund 67
<b>Beginning Fund Balance</b>		<b>\$ 985,344</b>	<b>\$ 1,099,026</b>
<u>Revenues:</u>			
Local Revenues	8615-8799	1,673,850	2,216,243
<b>Total Revenues</b>		<b>\$ 1,673,850</b>	<b>\$ 2,216,243</b>
<u>Expenditures:</u>			
Salaries & Benefits	1000-3999	1,275,321	-
Supplies	4000	65,250	
Services & Other Operating Exp	5000	176,840	1,915,500
<b>Total Expenditures</b>		<b>\$ 1,517,411</b>	<b>\$ 1,915,500</b>
<b>Net Change in Fund Balance</b>		<b>\$ 156,439</b>	<b>\$ 300,743</b>
<b>Ending Fund Balance</b>		<b>\$ 1,141,783</b>	<b>\$ 1,399,769</b>

**CONCLUSION**

While State funding has improved since implementation of LCFF, the District still only received 97.5% of its entitlement. The District's continuing decline in enrollment has begun to exceed the increase in state funding, and the District must review programs and operations in order to continue to deliver the most effective instructional programs and still maintain a balanced budget. Although certain Board approved expenditure reductions are included in the 2017-18 Budget, not all recommendations made by the Budget Advisory Committee, as presented on April 13, 2017, have been approved for implementation. Below is a summary of the BAC's recommendations to mitigate spending deficit and meet minimum required reserves.

Budget Type	No. of Items	Total Possible	
		Savings	
Expenditure Reduction Options	37	\$	7,212,093
Collective Bargaining Options	6	\$	3,225,638
Revenue Enhancement Options	15	\$	3,934,556
<b>Total Budget Impact</b>	<b>58</b>	<b>\$</b>	<b>14,372,287</b>

The following guidelines to the Budget Advisory Committee remain valid:

- A balanced budget is a district-wide responsibility
- Student achievement is the highest priority
- Minimize impact to students and instruction
- Preserve essential positions, and provide competitive compensation to hire and retain highly qualified employees

The District is projected to have a negative ending fund balance in fiscal year 2019-20 if operations and programs remain as current. One expenditure reduction option is school consolidation, which has been approved by the Board. A Board Committee will convene in Fall 2017 to study and determine best decision for the District as a whole. In addition, the Board is reviewing next steps for a parcel tax election, one of the recommended revenue enhancement options.

Oak Grove School District  
Multi-Year Projection - General Fund  
2016-17 Estimated Actuals & 2017-18 Adopted Budget

Description	2016-17 Estimated Actuals	2017-18 Proposed Budget	2018-19 Projected	2019-20 Projected
Projected LCFF ADA	10,338.08	10,076.18	9,920.93	9,706.08
Projected "Funded" COLA	0.000%	1.560%	2.150%	2.350%
LCFF Gap Closure Percentage	55.03%	43.97%	71.53%	73.51%
Beginning Fund Balance	12,583,242	6,767,261	5,669,398	5,556,268
<b>Revenues:</b>				
LCFF Unrestricted	79,102,724	78,817,964	80,255,437	80,729,779
LCFF Supplemental	7,622,557	7,780,391	7,812,050	7,753,600
LCFF Special Ed Taxes	4,007,161	4,019,688	4,019,688	4,019,688
Federal Revenue	4,644,271	3,629,500	3,629,500	3,629,500
Other State Revenue	8,267,811	5,987,459	5,909,701	5,888,193
Other Local Revenue	6,778,460	5,478,937	5,543,665	5,486,429
Transfers-In from Special Reserve	1,254,891	10,401,678	12,131,605	1,400,000
Total Revenue/Other Income	111,677,875	116,115,617	119,301,646	108,907,189
Total funds available (Beg. balance + Revenue)	124,261,117	122,882,878	124,971,044	114,463,457
<b>Expenditures</b>				
Certificated Salaries	50,616,741	50,454,141	51,100,062	51,490,462
Classified Salaries	16,929,310	17,188,904	17,442,405	17,624,061
Employee Benefits	25,761,753	26,914,074	28,321,671	29,633,042
Books and Supplies	3,746,184	2,717,062	2,587,201	2,590,531
Services, Other Operating	13,032,492	12,290,153	12,290,153	12,290,153
Capital Outlay	501,438	257,000	223,000	167,000
Other Outgo	7,109,424	7,576,458	7,536,831	7,570,949
Direct Support/Indirect Costs/TSF's Out	(203,486)	(184,312)	(86,547)	(86,547)
Total Expenditures/Other Outgo	117,493,856	117,213,480	119,414,776	121,279,651
Projected Revenues over Expenditures	(5,815,981)	(1,097,863)	(113,130)	(12,372,462)
<b>Ending Fund Balance</b>	<b>6,767,261</b>	<b>5,669,398</b>	<b>5,556,268</b>	<b>(6,816,194)</b>
Legally Restricted Balance	1,377,649	1,253,014	759,436	815,182
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>5,389,612</b>	<b>4,416,384</b>	<b>4,796,832</b>	<b>(7,631,376)</b>
<b>Components of Ending Fund Balance</b>				
Designated for Economic Uncertainties	3,524,816	3,516,404	3,582,443	3,638,390
Committed and Assigned:				
Inventories, Prepaid, Revolving Fund	377,908	51,940	51,850	51,760
LCAP Supplemental Services	-	351,778	703,556	1,055,334
Early Retirement Program	541,923	496,262	458,982	383,391
Total Reserved, Committed and Assigned Fund Balance	4,444,647	4,416,384	4,796,831	5,128,875
<b>Undesignated/Unappropriated</b>	<b>944,966</b>	<b>0</b>	<b>0</b>	<b>(12,760,253)</b>



2016-17 Estimated Actuals & 2017-18 Adopted Budget  
Oak Grove School District

FY 2016-17 Estimated Actuals Budget

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
Projected Actual District Attendance	10,362							
Projected "Funded" COLA	0.00%							
Deficit Factor for Revenue Limit Calculation	0.00%							
BEGINNING BALANCE	9,600,700	672,103	10,272,804	772,431	11,045,235	1,538,007	2,310,439	12,583,242
LCFF FUNDING FORMULA	86,725,281	-	86,725,281	4,007,161	90,732,442	-	4,007,161	90,732,442
FEDERAL REVENUE	35,000	-	35,000	2,095,006	2,130,006	2,514,265	4,609,271	4,644,271
OTHER STATE REVENUE	4,092,562	-	4,092,562	589,498	4,682,060	3,585,751	4,175,249	8,267,811
OTHER LOCAL REVENUE	2,063,515	1,782,816	3,846,331	905,418	4,751,749	2,026,711	2,932,129	6,778,460
CONTRIBUTION TO RRM	(3,104,045)		(3,104,045)		(3,104,045)	3,104,045		-
CONTRIBUTION TO CATEGORICAL PGMS	(42,598)		(42,598)		(42,598)	42,598		-
CONTRIBUTION TO SPECIAL ED	(18,555,308)		(18,555,308)	18,555,308	-	-	18,555,308	-
TSF's In	1,254,891	-	1,254,891	-	1,254,891	-	-	1,254,891
General "Other Revenue" Increase		-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>72,469,298</b>	<b>1,782,816</b>	<b>74,252,114</b>	<b>26,152,391</b>	<b>100,404,505</b>	<b>11,273,370</b>	<b>37,425,761</b>	<b>111,677,875</b>
Projected total funds available	82,069,998	2,454,919	84,524,917	26,924,822	111,449,740	12,811,377	39,736,200	124,261,117
CERTIFICATED SALARIES	40,803,065	551,321	41,354,386	8,005,379	49,359,765	1,256,976	9,262,355	50,616,741
CLASSIFIED SALARIES	11,272,642	723,871	11,996,513	3,871,129	15,867,642	1,061,668	4,932,797	16,929,310
EMPLOYEE BENEFITS	18,121,581	415,773	18,537,354	4,224,385	22,761,739	3,000,014	7,224,399	25,761,753
BOOKS AND SUPPLIES	1,866,956	51,424	1,918,380	117,652	2,036,032	1,710,152	1,827,804	3,746,184
SERVICES, OTHER OPERATING	6,169,292	48,851	6,218,143	3,221,379	9,439,522	3,592,970	6,814,349	13,032,492
CAPITAL OUTLAY	183,333	-	183,333	-	183,333	318,105	318,105	501,438
Transfers	408,877	-	408,877	-	408,877	-	-	408,877
OTHER OUTGO	213,783	5,645	219,428	5,629,161	5,848,589	851,958	6,481,119	6,700,547
DIRECT SUPPORT/INDIRECT COSTS	(1,701,108)	-	(1,701,108)	1,170,520	(530,588)	327,102	1,497,622	(203,486)
<b>Projected Total Expenditures/Other Outgo</b>	<b>77,338,421</b>	<b>1,796,885</b>	<b>79,135,306</b>	<b>26,239,605</b>	<b>105,374,911</b>	<b>12,118,945</b>	<b>38,358,550</b>	<b>117,493,856</b>
Projected REV Greater (Less) Than EXP	(4,869,123)	(14,069)	(4,883,192)	(87,214)	(4,970,406)	(845,575)	(932,789)	(5,815,981)
<b>ENDING BALANCE</b>	<b>4,731,577</b>	<b>658,034</b>	<b>5,389,611</b>	<b>685,217</b>	<b>6,074,828</b>	<b>692,432</b>	<b>1,377,649</b>	<b>6,767,261</b>
UNRESTRICTED RESERVE Without Cuts			4,469,780					
Reserve as Percent (%) of Total Expense			3.80%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,524,816					
<b>MORE (LESS THAN) REQ'D</b>			944,966					
Portion of Unrestricted Fund Balance Reserved for ...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	541,923					
	0		-					
Inventories, Prepaid and Revolving Fund		919,831	377,908					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



2016-17 Estimated Actuals & 2017-18 Adopted Budget  
Oak Grove School District

FY 2017-18 Adopted Budget

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,731,577	658,034	5,389,611	685,217	6,074,828	692,432	1,377,649	6,767,261
LCFF FUNDING FORMULA	86,598,355	-	86,598,355	4,019,688	90,618,043	-	4,019,688	90,618,043
FEDERAL REVENUE	35,000	-	35,000	1,978,159	2,013,159	1,616,341	3,594,500	3,629,500
OTHER STATE REVENUE	1,800,593	-	1,800,593	589,528	2,390,121	3,597,338	4,186,866	5,987,459
OTHER LOCAL REVENUE	1,999,263	1,782,816	3,782,079	867,292	4,649,371	829,566	1,696,858	5,478,937
CONTRIBUTION TO RRM	(2,801,693)		(2,801,693)		(2,801,693)	2,801,693	361,180	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)		(361,180)		(361,180)			-
CONTRIBUTION TO SPECIAL ED	(19,660,792)		(19,660,792)	19,660,792				-
TSF's In	10,401,678	-	10,401,678	-	10,401,678	-	19,660,792	-
General "Other Revenue" Increase	-	-	-	-	-	-	-	10,401,678
<b>Projected Total Revenue/Other Income</b>	<b>78,011,224</b>	<b>1,782,816</b>	<b>79,794,040</b>	<b>27,115,459</b>	<b>106,909,499</b>	<b>9,206,118</b>	<b>36,321,577</b>	<b>116,115,617</b>
Projected total funds available	82,742,801	2,440,850	85,183,652	27,800,676	112,984,328	9,898,550	37,699,226	122,882,878
CERTIFICATED SALARIES	40,865,754	569,492	41,435,246	7,914,108	49,349,354	1,104,787	9,018,895	50,454,141
CLASSIFIED SALARIES	11,411,286	753,229	12,164,515	4,016,900	16,181,415	1,007,489	5,024,389	17,188,904
EMPLOYEE BENEFITS	18,978,805	463,632	19,442,437	4,510,194	23,952,631	2,961,443	7,471,637	26,914,074
BOOKS AND SUPPLIES	1,778,674	51,962	1,830,636	82,233	1,912,869	804,193	886,426	2,717,062
SERVICES, OTHER OPERATING	6,967,111	47,490	7,014,601	3,188,730	10,203,331	2,086,822	5,275,552	12,290,153
CAPITAL OUTLAY	135,000	-	135,000	-	135,000	122,000	122,000	257,000
Transfers	97,907	-	97,907	-	97,907	-	-	97,907
OTHER OUTGO	132,223	5,634	137,857	6,432,314	6,570,171	908,380	7,340,694	7,478,551
DIRECT SUPPORT/INDIRECT COSTS	(1,490,931)	-	(1,490,931)	1,072,755	(418,176)	233,864	1,306,619	(184,312)
<b>Projected Total Expenditures/Other Outgo</b>	<b>78,875,829</b>	<b>1,891,439</b>	<b>80,767,268</b>	<b>27,217,234</b>	<b>107,984,502</b>	<b>9,228,978</b>	<b>36,446,212</b>	<b>117,213,480</b>
Projected REV Greater (Less) Than EXP	(864,605)	(108,623)	(973,228)	(101,775)	(1,075,003)	(22,860)	(124,635)	(1,097,862)
<b>ENDING BALANCE</b>	<b>3,866,972</b>	<b>549,411</b>	<b>4,416,384</b>	<b>583,442</b>	<b>4,999,826</b>	<b>669,572</b>	<b>1,253,014</b>	<b>5,669,398</b>
UNRESTRICTED RESERVE Without Cuts			3,516,404					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,516,404					
MORE (LESS THAN) REQ'D								
Portion of Unrestricted Fund Balance Reserved for....			0					
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	496,262					
			351,778					
Inventories, Prepaid and Revolving Fund		899,980	-					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2016-17 Estimated Actuals & 2017-18 Adopted Budget  
Oak Grove School District

FY 2018-19 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	3,866,972	549,411	4,416,384	583,442	4,999,826	669,572	1,253,014	5,669,398
LCFF FUNDING FORMULA	88,067,487	-	88,067,487	4,019,688	92,087,175	-	4,019,688	92,087,175
FEDERAL REVENUE	35,000	-	35,000	1,978,159	2,013,159	1,616,341	3,594,500	3,629,500
OTHER STATE REVENUE	1,790,680	-	1,790,680	602,203	2,392,883	3,516,818	4,119,021	5,909,701
OTHER LOCAL REVENUE	2,063,991	1,782,816	3,846,807	867,292	4,714,099	829,566	1,696,858	5,543,665
CONTRIBUTION TO RRM	(2,801,693)		(2,801,693)		(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(532,185)		(532,185)		(532,185)	532,185	532,185	-
CONTRIBUTION TO SPECIAL ED	(19,674,975)		(19,674,975)	19,674,975	-	-	19,674,975	-
TSF's In	12,131,605	-	12,131,605	-	12,131,605	-	-	12,131,605
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>81,079,910</b>	<b>1,782,816</b>	<b>82,862,726</b>	<b>27,142,317</b>	<b>110,005,043</b>	<b>9,296,603</b>	<b>36,438,920</b>	<b>119,301,646</b>
Projected total funds available	84,946,882	2,332,227	87,279,110	27,725,759	115,004,869	9,966,175	37,691,934	124,971,044
CERTIFICATED SALARIES	41,405,244	569,492	41,974,736	8,020,539	49,995,275	1,104,787	9,125,326	51,100,062
CLASSIFIED SALARIES	11,608,961	753,229	12,362,190	4,072,726	16,434,916	1,007,489	5,080,215	17,442,405
EMPLOYEE BENEFITS	20,137,899	463,632	20,601,531	4,758,697	25,360,228	2,961,443	7,720,140	28,321,671
BOOKS AND SUPPLIES	1,729,333	51,962	1,781,295	82,233	1,863,528	723,673	805,906	2,587,201
SERVICES, OTHER OPERATING	6,967,111	47,490	7,014,601	3,188,730	10,203,331	2,086,822	5,275,552	12,290,153
CAPITAL OUTLAY	101,000	-	101,000	-	101,000	122,000	122,000	223,000
Transfers								
OTHER OUTGO	132,223	5,634	137,857	6,432,314	6,570,171	966,660	7,398,974	7,536,831
DIRECT SUPPORT/INDIRECT COSTS	(1,490,931)	-	(1,490,931)	1,170,520	(320,411)	233,864	1,404,384	(86,547)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,590,840</b>	<b>1,891,439</b>	<b>82,482,279</b>	<b>27,725,759</b>	<b>110,208,038</b>	<b>9,206,738</b>	<b>36,932,497</b>	<b>119,414,776</b>
Projected REV Greater (Less) Than EXP	489,070	(108,623)	380,447	(583,442)	(202,995)	89,865	(493,577)	(113,130)
<b>ENDING BALANCE</b>	<b>4,356,042</b>	<b>440,788</b>	<b>4,796,831</b>	<b>-</b>	<b>4,796,831</b>	<b>759,436</b>	<b>759,436</b>	<b>5,556,267</b>
UNRESTRICTED RESERVE Without Cuts			3,582,443					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,582,443					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			Sum FundBal RES					
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund			1,214,388					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



2016-17 Estimated Actuals & 2017-18 Adopted Budget  
Oak Grove School District

FY 2019-20 Projected

GENERAL FUND (Unrestructured/Restructured)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestructured General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restructured General Fund	Total General Fund
BEGINNING BALANCE	4,356,042	440,788	4,796,831	-	4,796,831	759,436	759,436	5,556,267
LCFF FUNDING FORMULA	88,483,379	-	88,483,379	4,019,688	92,503,067	-	4,019,688	92,503,067
FEDERAL REVENUE	35,000	-	35,000	1,978,159	2,013,159	1,616,341	3,594,500	3,629,500
OTHER STATE REVENUE	1,765,190	-	1,765,190	616,355	2,381,545	3,506,648	4,123,003	5,888,193
OTHER LOCAL REVENUE	2,006,755	1,782,816	3,789,571	867,292	4,656,863	829,566	1,696,858	5,486,429
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(532,185)	-	(532,185)	-	(532,185)	532,185	532,185	-
CONTRIBUTION TO SPECIAL ED	(20,672,678)	-	(20,672,678)	20,672,678	-	-	20,672,678	-
TSF's In	1,400,000	-	1,400,000	-	1,400,000	-	-	1,400,000
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>69,683,768</b>	<b>1,782,816</b>	<b>71,466,584</b>	<b>28,154,172</b>	<b>99,620,756</b>	<b>9,286,433</b>	<b>37,440,505</b>	<b>108,907,189</b>
Projected total funds available	74,039,811	2,223,604	76,263,415	28,154,172	104,417,587	10,045,869	38,200,041	114,463,456
CERTIFICATED SALARIES	41,695,085	569,492	42,264,577	8,121,098	50,385,675	1,104,787	9,225,885	51,490,462
CLASSIFIED SALARIES	11,715,045	753,229	12,468,274	4,148,298	16,616,572	1,007,489	5,155,787	17,624,061
EMPLOYEE BENEFITS	21,196,988	463,632	21,660,620	5,010,979	26,671,599	2,961,443	7,972,422	29,633,042
BOOKS AND SUPPLIES	1,742,633	51,962	1,794,595	82,233	1,877,028	713,503	795,736	2,590,531
SERVICES, OTHER OPERATING	6,967,111	47,490	7,014,601	3,188,730	10,203,331	2,086,822	5,275,552	12,290,153
CAPITAL OUTLAY	45,000	-	45,000	-	45,000	122,000	122,000	167,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	132,223	5,634	137,857	6,432,314	6,570,171	1,000,778	7,433,092	7,570,949
DIRECT SUPPORT/INDIRECT COSTS	(1,490,931)	-	(1,490,931)	1,170,520	(320,411)	233,864	1,404,384	(86,547)
<b>Projected Total Expenditures/Other Outgo</b>	<b>82,003,354</b>	<b>1,891,439</b>	<b>83,894,793</b>	<b>28,154,172</b>	<b>112,048,965</b>	<b>9,230,686</b>	<b>37,384,858</b>	<b>121,279,651</b>
Projected REV Greater (Less) Than EXP	(12,319,586)	(108,623)	(12,428,209)	-	(12,428,209)	55,747	55,748	(12,372,461)
<b>ENDING BALANCE</b>	<b>(7,963,543)</b>	<b>332,165</b>	<b>(7,631,378)</b>	<b>-</b>	<b>(7,631,378)</b>	<b>815,182</b>	<b>815,182</b>	<b>(6,816,196)</b>
UNRESTRICTED RESERVE Without Cuts			(9,121,863)					
Reserve as Percent (%) of Total Expense			-7.52%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,638,390					
MORE (LESS THAN) REQ'D			(12,760,253)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	383,391					
			1,055,334					
Inventories, Prepaid and Revolving Fund		1,450,485	51,760					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2016-17 Estimated Actuals & 2017-18 Adopted Budget

Description	2016-17 Estimated Actuals	2017-18 Proposed Budget	2018-19 Projected	2019-20 Projected
<b>REVENUES:</b>				
<b>Local Control Funding Formula (LCFF)</b>				
Projected "Funded" COLA	0.00%	1.56%	2.15%	2.35%
LCFF Gap Closure Percentage (DOF)	55.03%	43.97%	71.53%	73.51%
<b>LCFF Apportionment per ADA</b>				
LCFF Unrestricted	\$ 7,652	\$ 7,822	\$ 8,090	\$ 8,317
LCFF Supplemental Grant	\$ 737	\$ 772	\$ 787	\$ 799
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 8,389</b>	<b>\$ 8,594</b>	<b>\$ 8,877</b>	<b>\$ 9,116</b>
<b>Enrollment &amp; ADA</b>				
District Enrollment	10,362	10,207	9,982	9,851
LCFF ADA (including COE)	10,338.08	10,076.18	9,920.93	9,706.08
<b>Mandated Cost Block Grant</b>				
Per ADA Allocation	28	28	28	28
Estimated Block Grant Amount	\$ 291,539	\$ 280,346	\$ 276,153	\$ 270,065
<b>One Time Discretionary Grant</b>				
Per ADA Allocation	\$211.38	\$0.00	\$0.00	\$0.00
Estimated Grant Amount	\$ 2,200,918	-	-	-
<b>One Time Educator Effectiveness</b>	-	-	-	-
<b>Lottery Apportionment per ADA</b>				
Unrestricted Lottery	\$144.00	\$144.00	\$144.00	\$144.00
Restricted Lottery - Proposition 20	\$45.00	\$45.00	\$45.00	\$45.00
State Categorical COLA	0.00%	1.56%	2.15%	2.35%
Special Education COLA on State	0.00%	1.56%	2.15%	2.35%
<b>EXPENDITURES:</b>				
<b>Staffing:</b>				
TK-3 Class Size	26:1	25:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions:				
Certificated	Included	-9.0 FTE	0 FTE	-4.0 FTE
Classified	Included	-12.0 FTE		
Projected Compensation Increase - Step Increases	Included	Included	\$ 1,138,239	\$ 1,035,031
<b>Negotiation Status</b>				



Oak Grove School District  
Multi-Year Projection - Assumptions  
2016-17 Estimated Actuals & 2017-18 Adopted Budget

Description	2016-17 Estimated Actuals	2017-18 Proposed Budget	2018-19 Projected	2019-20 Projected
OGEA	Included	Included	Not included	Not included
AFSCME	Included	Included	Not included	Not included
CSEA	Included	Included	Not included	Not included
OGMA	Included	Included	Not included	Not included
Executive Team	Not included	Not included	Not included	Not included
<b>Benefit Rates</b>				
STRS Employer Rate	12.580%	14.430%	16.280%	18.130%
PERS Employer Rate	13.888%	15.531%	18.100%	20.800%
Certificated Statutory Benefits Rate	3.27%	3.23%	3.23%	3.23%
Classified Statutory Benefits Rate	9.47%	9.43%	9.43%	9.43%
OGEA Health & Welfare Cap				
OGEA Health & Welfare Maximum Cap	\$23,870.52	\$23,870.52	\$24,524.40	\$24,524.40
CSEA Health & Welfare Maximum Cap	\$15,468.96	\$15,872.40	\$16,292.40	\$16,292.40
AFSME Health & Welfare Maximum Cap	\$9,258.00	\$9,474.00	\$9,690.00	\$9,690.00
OGMA Health & Welfare Maximum CAP	\$24,020.40	\$24,020.40	\$24,020.40	\$24,020.40
<b>Other Post Employment Benefits (OPEB)</b>				
Number of Retirees for Early Retirement Benefits	60	69	55	44
Retiree Health Benefits Cost	\$ 419,427	\$ 541,923	\$ 496,262	\$ 458,982
California CPI	2.50%	3.11%	3.19%	2.86%
Indirect Cost Rate	6.61%	5.85%	5.85%	5.85%
<b>Contributions from Unrestricted G/F:</b>				
Special Education	\$ 18,555,308	\$ 19,660,792	\$ 19,674,975	\$ 20,672,678
Routine Repair/Restricted	\$ 3,104,045	\$ 2,801,693	\$ 2,801,693	\$ 2,801,693
Community Day, Solar Local Grant, & Other	\$ 42,598	\$ 361,180	\$ 532,185	\$ 532,185
<b>Total Contributions</b>	<b>\$ 21,701,951</b>	<b>\$ 22,823,665</b>	<b>\$ 23,008,853</b>	<b>\$ 24,006,556</b>
<b>Other Financing Sources/Uses:</b>				
	\$ 1,254,891	\$ 10,401,678	\$ 12,131,605	\$ 1,400,000



**Oak Grove School District  
F.T.E. Summary - Combined General Fund**

<b>2017-18 Adopted Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	401.40	0.00	401.40	4.60	75.30	79.90	481.30
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77
1300 Certificated Administrator	29.86	0.00	29.86	1.54	2.00	3.54	33.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44
<b>Total Certificated</b>	<b>444.81</b>	<b>5.80</b>	<b>450.61</b>	<b>6.88</b>	<b>92.42</b>	<b>99.30</b>	<b>549.91</b>
2100 Instructional Aids	10.00	0.00	10.00	0.00	82.56	82.56	92.56
2200 Classified Support	88.06	14.13	102.19	7.48	0.00	7.48	109.67
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00
2400 Clerical and Office Salaries	61.58	0.00	61.58	1.88	2.00	3.88	65.46
2900 Other Classified Salaries	13.84	0.00	13.84	0.60	3.10	3.70	17.54
<b>Total Classified</b>	<b>182.03</b>	<b>14.13</b>	<b>196.16</b>	<b>11.41</b>	<b>87.66</b>	<b>99.07</b>	<b>295.23</b>
<b>TOTAL FTE</b>	<b>626.84</b>	<b>19.93</b>	<b>646.77</b>	<b>18.29</b>	<b>180.08</b>	<b>198.37</b>	<b>845.14</b>

<b>2016-17 Second Interim Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	409.80	0.00	409.80	4.70	75.30	80.00	489.80
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	12.92	13.22	25.57
1300 Certificated Administrator	30.81	0.00	30.81	1.59	2.00	3.59	34.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44
<b>Total Certificated</b>	<b>454.16</b>	<b>5.80</b>	<b>459.96</b>	<b>7.03</b>	<b>92.22</b>	<b>99.25</b>	<b>559.21</b>
<b>Classified</b>							
2100 Instructional Aids	9.75	0.00	9.75	0.00	82.04	82.04	91.79
2200 Classified Support	91.21	14.13	105.34	7.48	0.00	7.48	112.82
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00
2400 Clerical and Office Salaries	61.96	0.00	61.96	2.25	2.00	4.25	66.21
2900 Other Classified Salaries	13.64	0.00	13.64	0.80	3.10	3.90	17.54
<b>Total Classified</b>	<b>185.11</b>	<b>14.13</b>	<b>199.24</b>	<b>11.98</b>	<b>87.14</b>	<b>99.12</b>	<b>298.36</b>
<b>TOTAL FTE</b>	<b>639.27</b>	<b>19.93</b>	<b>659.20</b>	<b>19.01</b>	<b>179.36</b>	<b>198.37</b>	<b>857.57</b>
<b>TOTAL FTE Change</b>	<b>(12.43)</b>	<b>0.00</b>	<b>(12.43)</b>	<b>(0.72)</b>	<b>0.72</b>	<b>(0.00)</b>	<b>(12.43)</b>

**Oak Grove School District  
F.T.E. Summary - All Funds**

2017-18 Adopted Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	401.40	0.00	401.40	4.60	75.30	79.90	481.30	0.00	0.00	0.00	481.30
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77	0.00	0.00	0.00	25.77
1300 Certificated Administrator	29.86	0.00	29.86	1.54	2.00	3.54	33.40	0.00	0.00	0.60	34.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44	0.00	0.00	0.00	9.44
Total Certificated	444.81	5.80	450.61	6.88	92.42	99.30	549.91	0.00	0.00	0.60	550.51
2100 Instructional Aids	10.00	0.00	10.00	0.00	82.56	82.56	92.56	0.00	0.00	0.00	92.56
2200 Classified Support	88.06	14.13	102.19	7.48	0.00	7.48	109.67	31.56	0.00	0.50	141.73
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00	0.00	0.00	2.00	12.00
2400 Clerical and Office Salaries	61.58	0.00	61.58	1.88	2.00	3.88	65.46	1.75	1.00	0.40	68.61
2900 Other Classified Salaries	13.84	0.00	13.84	0.60	3.10	3.70	17.54	0.00	0.00	16.86	34.40
Total Classified	182.03	14.13	196.16	11.41	87.66	99.07	295.23	33.31	1.00	19.76	349.30
TOTAL FTE	626.84	19.93	646.77	18.29	180.08	198.37	845.14	33.31	1.00	20.36	899.81

2016-17 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certified											
1100 Teachers	409.80	0.00	409.80	4.70	75.30	80.00	489.80	0.00	0.00	0.00	489.80
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	12.92	13.22	25.57	0.00	0.00	0.00	25.57
1300 Certificated Administrator	30.81	0.00	30.81	1.59	2.00	3.59	34.40	0.00	0.00	0.60	35.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44	0.00	0.00	0.00	9.44
Total Certified	454.16	5.80	459.96	7.03	92.22	99.25	559.21	0.00	0.00	0.60	559.81
2100 Instructional Aids	9.75	0.00	9.75	0.00	82.04	82.04	91.79	0.00	0.00	0.00	91.79
2200 Classified Support	91.21	14.13	105.34	7.48	0.00	7.48	112.82	40.56	0.00	0.50	153.88
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00	0.00	1.00	2.00	13.00
2400 Clerical and Office Salaries	61.96	0.00	61.96	2.25	2.00	4.25	66.21	1.75	1.00	0.40	69.36
2900 Other Classified Salaries	13.64	0.00	13.64	0.80	3.10	3.90	17.54	0.00	0.00	16.24	33.78
Total Classified	185.11	14.13	199.24	11.98	87.14	99.12	298.36	42.31	2.00	19.14	361.81
TOTAL FTE	639.27	19.93	659.20	19.01	179.36	198.37	857.57	42.31	2.00	19.74	921.62
TOTAL FTE Change	(12.43)	0.00	(12.43)	(0.72)	0.72	(0.00)	(12.43)	(9.00)	(1.00)	0.62	(21.81)



[illegible]



CDS #: 43-69625

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			2017-18 Budget	Objects 9780/9789/9790
Form	Fund			
01	General Fund/County School Service Fund		4,364,444	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances			4,364,444	
District Standard Reserve Level			3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties		3,516,404	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need			848,040	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2017-18 Budget	Description of Need
01	General Fund/County School Service Fund	496,262	Early Retirement Program Reserve
01	General Fund/County School Service Fund	351,778	Reserve for LCAP Supplemental Services
01	General Fund/County School Service Fund	-	
Insert Lines above as needed			
Total of Substantiated Needs		848,040	

Remaining Unsubstantiated Balance	-	Balance should be Zero
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Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



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		
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		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
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		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
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

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	86,725,281.00	4,007,161.00	90,732,442.00	86,598,355.00	4,019,688.00	90,618,043.00	-0.1%
2) Federal Revenue		8100-8299	35,000.00	4,609,271.00	4,644,271.00	35,000.00	3,594,500.00	3,629,500.00	-21.8%
3) Other State Revenue		8300-8599	4,092,562.00	4,175,249.00	8,267,811.00	1,800,593.00	4,186,866.00	5,987,459.00	-27.6%
4) Other Local Revenue		8600-8799	3,846,331.00	2,932,128.80	6,778,459.80	3,782,079.00	1,696,858.24	5,478,937.24	-19.2%
5) TOTAL, REVENUES			94,699,174.00	15,723,809.80	110,422,983.80	92,216,027.00	13,497,912.24	105,713,939.24	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,354,386.00	9,262,354.81	50,616,740.81	41,435,246.00	9,018,895.00	50,454,141.00	-0.3%
2) Classified Salaries		2000-2999	11,996,513.00	4,932,796.65	16,929,309.65	12,164,515.00	5,024,389.00	17,188,904.00	1.5%
3) Employee Benefits		3000-3999	18,537,354.00	7,224,400.00	25,761,754.00	19,442,437.00	7,471,637.00	26,914,074.00	4.5%
4) Books and Supplies		4000-4999	1,918,380.30	1,827,803.50	3,746,183.80	1,830,636.00	887,426.00	2,718,062.00	-27.4%
5) Services and Other Operating Expenditures		5000-5999	6,218,143.24	6,814,348.61	13,032,491.85	7,014,601.00	5,274,552.00	12,289,153.00	-5.7%
6) Capital Outlay		6000-6999	183,333.00	318,105.00	501,438.00	135,000.00	122,000.00	257,000.00	-48.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	219,428.00	6,481,119.00	6,700,547.00	137,857.00	7,340,694.00	7,478,551.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,701,108.00)	1,497,622.00	(203,486.00)	(1,490,931.00)	1,306,619.00	(184,312.00)	-9.4%
9) TOTAL, EXPENDITURES			78,726,429.54	38,358,549.57	117,084,979.11	80,669,361.00	36,446,212.00	117,115,573.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,972,744.46	(22,634,739.77)	(6,661,995.31)	11,546,666.00	(22,948,299.76)	(11,401,633.76)	71.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,254,891.00	0.00	1,254,891.00	10,401,678.00	0.00	10,401,678.00	728.9%
b) Transfers Out		7600-7629	408,877.00	0.00	408,877.00	97,907.00	0.00	97,907.00	-76.1%
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	(21,701,951.00)	21,701,951.00	0.00	(22,823,665.00)	22,823,665.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,855,937.00)	21,701,951.00	846,014.00	(12,519,894.00)	22,823,665.00	10,303,771.00	1117.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,883,192.54)	(932,788.77)	(5,815,981.31)	(973,228.00)	(124,634.76)	(1,097,862.76)	-81.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
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)			10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
2) Ending Balance, June 30 (E + F1e)			5,389,611.16	1,377,649.93	6,767,261.09	4,416,383.16	1,253,015.17	5,669,398.33	-16.2%
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	47,873.00	0.00	47,873.00	31,934.16	0.00	31,934.16	-33.3%
Prepaid Expenditures		9713	310,035.00	0.00	310,035.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,377,649.93	1,377,649.93	0.00	1,253,019.18	1,253,019.18	-9.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	541,923.00	0.00	541,923.00	848,040.00	0.00	848,040.00	56.5%
Early Retirement Program	0000	9780				496,262.00		496,262.00	
LCAP Supplemental Services	0000	9780				351,778.00		351,778.00	
Early Retirement Program	0000	9780	541,923.00		541,923.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,524,816.00	0.00	3,524,816.00	3,516,409.00	0.00	3,516,409.00	-0.2%
Unassigned/Unappropriated Amount		9790	944,964.16	0.00	944,964.16	0.00	(4.01)	(4.01)	-100.0%



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

			2016-17 Estimated Actuals			2017-18 Budget			
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
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	35,684,869.00	0.00	35,684,869.00	34,421,208.00	0.00	34,421,208.00	-3.5%
Education Protection Account State Aid - Current Year		8012	13,149,244.00	0.00	13,149,244.00	13,149,244.00	0.00	13,149,244.00	0.0%
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	132,786.00	0.00	132,786.00	132,786.00	0.00	132,786.00	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	20,875,814.00	0.00	20,875,814.00	22,012,549.00	0.00	22,012,549.00	5.4%
Unsecured Roll Taxes		8042	1,762,052.00	0.00	1,762,052.00	1,762,052.00	0.00	1,762,052.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,182,000.00	0.00	3,182,000.00	3,182,000.00	0.00	3,182,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,558,787.00	0.00	11,558,787.00	11,558,787.00	0.00	11,558,787.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	379,729.00	0.00	379,729.00	379,729.00	0.00	379,729.00	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			86,725,281.00	0.00	86,725,281.00	86,598,355.00	0.00	86,598,355.00	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	4,007,161.00	4,007,161.00	0.00	4,019,688.00	4,019,688.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,725,281.00	4,007,161.00	90,732,442.00	86,598,355.00	4,019,688.00	90,618,043.00	-0.1%
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	1,687,976.00	1,687,976.00	0.00	1,686,470.00	1,686,470.00	-0.1%
Special Education Discretionary Grants		8182	0.00	407,030.00	407,030.00	0.00	291,689.00	291,689.00	-28.3%
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		1,520,593.00	1,520,593.00		920,527.00	920,527.00	-39.5%
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		567,928.00	567,928.00		362,505.00	362,505.00	-36.2%
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			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		351,750.00	351,750.00		283,309.00	283,309.00	-19.5%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		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	35,000.00	73,994.00	108,994.00	35,000.00	50,000.00	85,000.00	-22.0%
TOTAL, FEDERAL REVENUE			35,000.00	4,609,271.00	4,644,271.00	35,000.00	3,594,500.00	3,629,500.00	-21.8%
<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	2,492,457.00	0.00	2,492,457.00	280,346.00	0.00	280,346.00	-88.8%
Lottery - Unrestricted and Instructional Materials		8560	1,578,559.00	530,318.00	2,108,877.00	1,498,752.00	541,905.00	2,040,657.00	-3.2%
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		725,400.00	725,400.00		725,400.00	725,400.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	21,546.00	2,919,531.00	2,941,077.00	21,495.00	2,919,561.00	2,941,056.00	0.0%
TOTAL, OTHER STATE REVENUE			4,092,562.00	4,175,249.00	8,267,811.00	1,800,593.00	4,186,866.00	5,987,459.00	-27.6%



			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
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	1,782,816.00	0.00	1,782,816.00	1,782,816.00	0.00	1,782,816.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	33,250.00	0.00	33,250.00	2,000.00	0.00	2,000.00	-94.0%
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	1,815,596.00	0.00	1,815,596.00	1,815,596.00	0.00	1,815,596.00	0.0%
Interest		8660	60,000.00	1,000.00	61,000.00	60,000.00	1,000.00	61,000.00	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	154,669.00	2,026,710.80	2,181,379.80	121,667.00	829,566.24	951,233.24	-56.4%
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		904,418.00	904,418.00		866,292.00	866,292.00	-4.2%
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			3,846,331.00	2,932,128.80	6,778,459.80	3,782,079.00	1,696,858.24	5,478,937.24	-19.2%
TOTAL, REVENUES			94,699,174.00	15,723,809.80	110,422,983.80	92,216,027.00	13,497,912.24	105,713,939.24	-4.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,972,129.00	7,124,264.81	42,096,393.81	35,118,815.00	6,849,412.00	41,968,227.00	-0.3%
Certificated Pupil Support Salaries		1200	1,184,395.00	1,449,570.00	2,633,965.00	1,234,207.00	1,459,793.00	2,694,000.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,498,326.00	477,890.00	4,976,216.00	4,446,136.00	484,993.00	4,931,129.00	-0.9%
Other Certificated Salaries		1900	699,536.00	210,630.00	910,166.00	636,088.00	224,697.00	860,785.00	-5.4%
TOTAL, CERTIFICATED SALARIES			41,354,386.00	9,262,354.81	50,616,740.81	41,435,246.00	9,018,895.00	50,454,141.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	397,792.00	3,392,657.00	3,790,449.00	415,928.00	3,486,384.00	3,902,312.00	3.0%
Classified Support Salaries		2200	6,026,857.00	628,778.47	6,655,635.47	6,061,416.00	657,034.00	6,718,450.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,039,997.00	194,228.00	1,234,225.00	1,073,495.00	199,187.00	1,272,682.00	3.1%
Clerical, Technical and Office Salaries		2400	3,695,793.00	250,107.00	3,945,900.00	3,715,144.00	237,348.00	3,952,492.00	0.2%
Other Classified Salaries		2900	836,074.00	467,026.18	1,303,100.18	898,532.00	444,436.00	1,342,968.00	3.1%
TOTAL, CLASSIFIED SALARIES			11,996,513.00	4,932,796.65	16,929,309.65	12,164,515.00	5,024,389.00	17,188,904.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,034,398.00	3,451,400.00	8,485,798.00	5,701,553.00	3,542,168.00	9,243,721.00	8.9%
PERS		3201-3202	1,705,323.00	713,291.00	2,418,614.00	1,960,994.00	807,867.00	2,768,861.00	14.5%
OASDI/Medicare/Alternative		3301-3302	1,560,756.00	526,894.00	2,087,650.00	1,567,285.00	528,479.00	2,095,764.00	0.4%
Health and Welfare Benefits		3401-3402	8,443,276.00	2,152,971.00	10,596,247.00	8,367,236.00	2,186,330.00	10,553,566.00	-0.4%
Unemployment Insurance		3501-3502	26,746.00	7,082.00	33,828.00	26,624.00	7,068.00	33,692.00	-0.4%
Workers' Compensation		3601-3602	946,566.00	250,493.00	1,197,059.00	921,733.00	284,733.00	1,206,466.00	0.8%
OPEB, Allocated		3701-3702	428,827.00	0.00	428,827.00	549,648.00	0.00	549,648.00	28.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	391,462.00	122,269.00	513,731.00	347,364.00	114,992.00	462,356.00	-10.0%
TOTAL, EMPLOYEE BENEFITS			18,537,354.00	7,224,400.00	25,761,754.00	19,442,437.00	7,471,637.00	26,914,074.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	144,192.00	144,192.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	9,150.00	97,341.00	106,491.00	10,200.00	91,770.00	101,970.00	-4.2%
Materials and Supplies		4300	1,723,472.30	1,526,820.50	3,250,292.80	1,636,899.00	772,206.00	2,409,105.00	-25.9%
Noncapitalized Equipment		4400	185,758.00	59,450.00	245,208.00	183,537.00	23,450.00	206,987.00	-15.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,918,380.30	1,827,803.50	3,746,183.80	1,830,636.00	887,426.00	2,718,062.00	-27.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,161,660.00	2,161,660.00	0.00	2,022,969.00	2,022,969.00	-6.4%
Travel and Conferences		5200	303,894.00	107,299.00	411,193.00	252,858.00	54,448.00	307,306.00	-25.3%
Dues and Memberships		5300	35,990.00	525.00	36,515.00	34,900.00	525.00	35,425.00	-3.0%
Insurance		5400 - 5450	644,599.00	4,000.00	648,599.00	677,765.00	4,000.00	681,765.00	5.1%
Operations and Housekeeping Services		5500	1,920,050.00	0.00	1,920,050.00	2,508,417.00	0.00	2,508,417.00	30.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	653,595.00	986,118.00	1,639,713.00	665,346.00	725,500.00	1,390,846.00	-15.2%
Transfers of Direct Costs		5710	(263,883.76)	263,883.76	0.00	(226,425.00)	226,425.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(162,833.00)	2,000.00	(160,833.00)	(171,895.00)	0.00	(171,895.00)	6.9%
Professional/Consulting Services and Operating Expenditures		5800	2,708,682.00	3,282,858.85	5,991,540.85	2,826,035.00	2,235,492.00	5,061,527.00	-15.5%
Communications		5900	378,050.00	6,004.00	384,054.00	447,600.00	5,193.00	452,793.00	17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,218,143.24	6,814,348.61	13,032,491.85	7,014,601.00	5,274,552.00	12,289,153.00	-5.7%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	177,605.00	177,605.00	0.00	1,500.00	1,500.00	-99.2%
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	183,333.00	140,000.00	323,333.00	135,000.00	120,000.00	255,000.00	-21.1%
Equipment Replacement		6500	0.00	500.00	500.00	0.00	500.00	500.00	0.0%
TOTAL, CAPITAL OUTLAY			183,333.00	318,105.00	501,438.00	135,000.00	122,000.00	257,000.00	-48.7%
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	10,239.00	0.00	10,239.00	10,239.00	0.00	10,239.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	29,179.00	29,179.00	0.00	29,179.00	29,179.00	0.0%
Payments to County Offices		7142	7,014.00	5,599,982.00	5,606,996.00	7,014.00	6,403,135.00	6,410,149.00	14.3%
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	9,261.00	377,590.00	386,851.00	7,044.00	363,958.00	371,002.00	-4.1%
Other Debt Service - Principal		7439	192,914.00	474,368.00	667,282.00	113,560.00	544,422.00	657,982.00	-1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			219,428.00	6,481,119.00	6,700,547.00	137,857.00	7,340,694.00	7,478,551.00	11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,497,622.00)	1,497,622.00	0.00	(1,306,619.00)	1,306,619.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(203,486.00)	0.00	(203,486.00)	(184,312.00)	0.00	(184,312.00)	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,701,108.00)	1,497,622.00	(203,486.00)	(1,490,931.00)	1,306,619.00	(184,312.00)	-9.4%
TOTAL, EXPENDITURES									
			78,726,429.54	38,358,549.57	117,084,979.11	80,669,361.00	36,446,212.00	117,115,573.00	0.0%



			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,254,891.00	0.00	1,254,891.00	10,401,678.00	0.00	10,401,678.00	728.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,254,891.00	0.00	1,254,891.00	10,401,678.00	0.00	10,401,678.00	728.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	408,877.00	0.00	408,877.00	97,907.00	0.00	97,907.00	-76.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			408,877.00	0.00	408,877.00	97,907.00	0.00	97,907.00	-76.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(21,701,951.00)	21,701,951.00	0.00	(22,823,665.00)	22,823,665.00	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			(21,701,951.00)	21,701,951.00	0.00	(22,823,665.00)	22,823,665.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(20,855,937.00)	21,701,951.00	846,014.00	(12,519,894.00)	22,823,665.00	10,303,771.00	1117.9%

			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	86,725,281.00	4,007,161.00	90,732,442.00	86,598,355.00	4,019,688.00	90,618,043.00	-0.1%
2) Federal Revenue		8100-8299	35,000.00	4,609,271.00	4,644,271.00	35,000.00	3,594,500.00	3,629,500.00	-21.8%
3) Other State Revenue		8300-8599	4,092,562.00	4,175,249.00	8,267,811.00	1,800,593.00	4,186,866.00	5,987,459.00	-27.6%
4) Other Local Revenue		8600-8799	3,846,331.00	2,932,128.80	6,778,459.80	3,782,079.00	1,696,858.24	5,478,937.24	-19.2%
5) TOTAL, REVENUES			94,699,174.00	15,723,809.80	110,422,983.80	92,216,027.00	13,497,912.24	105,713,939.24	-4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	49,832,869.30	21,446,143.23	71,279,012.53	50,718,828.00	19,922,183.00	70,641,011.00	-0.9%
2) Instruction - Related Services	2000-2999		9,555,932.00	2,582,204.00	12,138,136.00	9,429,493.00	2,331,449.00	11,760,942.00	-3.1%
3) Pupil Services	3000-3999		6,691,784.24	2,959,573.46	9,651,357.70	6,959,954.00	2,859,920.00	9,819,874.00	1.7%
4) Ancillary Services	4000-4999		98,686.00	3,038.00	101,724.00	126,912.00	3,038.00	129,950.00	27.7%
5) Community Services	5000-5999		6,335.00	118,975.41	125,310.41	6,356.00	7.00	6,363.00	-94.9%
6) Enterprise	6000-6999		0.00	2,446.00	2,446.00	0.00	2,446.00	2,446.00	0.0%
7) General Administration	7000-7999		5,855,796.00	1,645,782.00	7,501,578.00	6,258,413.00	1,335,447.00	7,593,860.00	1.2%
8) Plant Services	8000-8999		6,465,599.00	3,119,268.47	9,584,867.47	7,031,548.00	2,651,028.00	9,682,576.00	1.0%
9) Other Outgo	9000-9999		219,428.00	6,481,119.00	6,700,547.00	137,857.00	7,340,694.00	7,478,551.00	11.6%
10) TOTAL, EXPENDITURES			78,726,429.54	38,358,549.57	117,084,979.11	80,669,361.00	36,446,212.00	117,115,573.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,972,744.46	(22,634,739.77)	(6,661,995.31)	11,546,666.00	(22,948,299.76)	(11,401,633.76)	71.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,254,891.00	0.00	1,254,891.00	10,401,678.00	0.00	10,401,678.00	728.9%
a) Transfers In									
b) Transfers Out		7600-7629	408,877.00	0.00	408,877.00	97,907.00	0.00	97,907.00	-76.1%
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	(21,701,951.00)	21,701,951.00	0.00	(22,823,665.00)	22,823,665.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,855,937.00)	21,701,951.00	846,014.00	(12,519,894.00)	22,823,665.00	10,303,771.00	1117.9%

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>			(4,883,192.54)	(932,788.77)	(5,815,981.31)	(973,228.00)	(124,634.76)	(1,097,862.76)	-81.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
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)			10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,272,803.70	2,310,438.70	12,583,242.40	5,389,611.16	1,377,649.93	6,767,261.09	-46.2%
2) Ending Balance, June 30 (E + F1e)			5,389,611.16	1,377,649.93	6,767,261.09	4,416,383.16	1,253,015.17	5,669,398.33	-16.2%
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	47,873.00	0.00	47,873.00	31,934.16	0.00	31,934.16	-33.3%
Prepaid Expenditures		9713	310,035.00	0.00	310,035.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,377,649.93	1,377,649.93	0.00	1,253,019.18	1,253,019.18	-9.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	541,923.00	0.00	541,923.00	848,040.00	0.00	848,040.00	56.5%
Early Retirement Program	0000	9780			496,262.00			496,262.00	
LCAP Supplemental Services	0000	9780			351,778.00			351,778.00	
Early Retirement Program	0000	9780	541,923.00		541,923.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,524,816.00	0.00	3,524,816.00	3,516,409.00	0.00	3,516,409.00	-0.2%
Unassigned/Unappropriated Amount		9790	944,964.16	0.00	944,964.16	0.00	(4.01)	(4.01)	-100.0%



Resource	Description	2016-17		2017-18
		Estimated	Actuals	Budget
5640	Medi-Cal Billing Option	54,019.58		54,019.58
6264	Educator Effectiveness (15-16)	149,999.99		0.00
6512	Special Ed: Mental Health Services	685,217.32		583,442.32
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	229,112.02		229,331.02
9010	Other Restricted Local	259,301.02		386,226.26
Total, Restricted Balance		1,377,649.93		1,253,019.18

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	2,603,610.00	2,609,027.00	0.2%
3) Other State Revenue		8300-8599	166,290.00	154,165.00	-7.3%
4) Other Local Revenue		8600-8799	1,100,487.00	1,078,332.00	-2.0%
5) TOTAL, REVENUES			3,870,387.00	3,841,524.00	-0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,722,533.00	1,516,968.00	-11.9%
3) Employee Benefits		3000-3999	494,396.00	506,952.00	2.5%
4) Books and Supplies		4000-4999	38,167.00	39,500.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	1,880,657.00	1,682,741.00	-10.5%
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	203,486.00	184,312.00	-9.4%
9) TOTAL, EXPENDITURES			4,339,239.00	3,930,473.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(468,852.00)	(88,949.00)	-81.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	408,877.00	97,907.00	-76.1%
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			408,877.00	97,907.00	-76.1%

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>			(59,975.00)	8,958.00	-114.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,721.19	5,746.19	-91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,721.19	5,746.19	-91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,721.19	5,746.19	-91.3%
2) Ending Balance, June 30 (E + F1e)			5,746.19	14,704.19	155.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,746.19	14,704.19	155.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	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			
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>					
Child Nutrition Programs		8220	2,603,610.00	2,609,027.00	0.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,603,610.00	2,609,027.00	0.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	166,290.00	154,165.00	-7.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			166,290.00	154,165.00	-7.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,097,487.00	1,075,332.00	-2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,487.00	1,078,332.00	-2.0%
TOTAL, REVENUES			3,870,387.00	3,841,524.00	-0.7%

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	1,618,427.00	1,423,374.00	-12.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,106.00	93,594.00	-10.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,722,533.00	1,516,968.00	-11.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	171,100.00	202,543.00	18.4%
OASDI/Medicare/Alternative		3301-3302	132,947.00	116,052.00	-12.7%
Health and Welfare Benefits		3401-3402	138,339.00	137,253.00	-0.8%
Unemployment Insurance		3501-3502	870.00	758.00	-12.9%
Workers' Compensation		3601-3602	30,803.00	30,619.00	-0.6%
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	20,337.00	19,727.00	-3.0%
TOTAL, EMPLOYEE BENEFITS			494,396.00	506,952.00	2.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,429.00	14,000.00	88.5%
Noncapitalized Equipment		4400	30,688.00	25,500.00	-16.9%
Food		4700	50.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,167.00	39,500.00	3.5%



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	710.00	50.00	-93.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,081.00	1,000.00	-7.5%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,963.00	22,670.00	13.6%
Professional/Consulting Services and Operating Expenditures		5800	1,810,501.00	1,608,119.00	-11.2%
Communications		5900	402.00	2,902.00	621.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,880,657.00	1,682,741.00	-10.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	203,486.00	184,312.00	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			203,486.00	184,312.00	-9.4%
TOTAL, EXPENDITURES			4,339,239.00	3,930,473.00	-9.4%

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	408,877.00	97,907.00	-76.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			408,877.00	97,907.00	-76.1%
<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 (a - b + c - d + e)</b>			408,877.00	97,907.00	-76.1%

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	2,603,610.00	2,609,027.00	0.2%
3) Other State Revenue		8300-8599	166,290.00	154,165.00	-7.3%
4) Other Local Revenue		8600-8799	1,100,487.00	1,078,332.00	-2.0%
5) TOTAL, REVENUES			3,870,387.00	3,841,524.00	-0.7%
<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		4,132,753.00	3,743,161.00	-9.4%
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		203,486.00	184,312.00	-9.4%
8) Plant Services	8000-8999		3,000.00	3,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,339,239.00	3,930,473.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(468,852.00)	(88,949.00)	-81.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	408,877.00	97,907.00	-76.1%
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			408,877.00	97,907.00	-76.1%



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>			(59,975.00)	8,958.00	-114.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,721.19	5,746.19	-91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,721.19	5,746.19	-91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,721.19	5,746.19	-91.3%
2) Ending Balance, June 30 (E + F1e)			5,746.19	14,704.19	155.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,746.19	14,704.19	155.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	136.00	136.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	5,610.19	14,568.19
Total, Restricted Balance		5,746.19	14,704.19

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	515,000.00	515,000.00	0.0%
5) TOTAL, REVENUES			515,000.00	515,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	176,964.00	164,073.00	-7.3%
3) Employee Benefits		3000-3999	62,593.00	63,103.00	0.8%
4) Books and Supplies		4000-4999	143,317.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	110,599.29	0.00	-100.0%
6) Capital Outlay		6000-6999	37,315,790.92	28,231,424.00	-24.3%
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			37,809,264.96	28,458,600.00	-24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,294,264.96)	(27,943,600.00)	-25.1%
<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>			(37,294,264.96)	(27,943,600.00)	-25.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,483,330.29	34,189,065.33	-52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,483,330.29	34,189,065.33	-52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,483,330.29	34,189,065.33	-52.2%
2) Ending Balance, June 30 (E + F1e)			34,189,065.33	6,245,465.33	-81.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,732,380.41	3,273,780.41	-89.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,456,684.92	2,971,684.92	21.0%
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>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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%
TOTAL, OTHER STATE REVENUE			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	10,000.00	10,000.00	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	505,000.00	505,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			515,000.00	515,000.00	0.0%
TOTAL, REVENUES			515,000.00	515,000.00	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	91,810.00	95,618.00	4.1%
Clerical, Technical and Office Salaries		2400	66,785.00	68,455.00	2.5%
Other Classified Salaries		2900	18,369.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			176,964.00	164,073.00	-7.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,025.00	25,924.00	17.7%
OASDI/Medicare/Alternative		3301-3302	12,133.00	12,551.00	3.4%
Health and Welfare Benefits		3401-3402	25,155.00	21,234.00	-15.6%
Unemployment Insurance		3501-3502	79.00	82.00	3.8%
Workers' Compensation		3601-3602	2,811.00	3,312.00	17.8%
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	390.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			62,593.00	63,103.00	0.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,796.00	0.00	-100.0%
Noncapitalized Equipment		4400	106,521.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			143,317.75	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,009.29	0.00	-100.0%
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	680.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	371.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	98,993.00	0.00	-100.0%
Communications		5900	4,546.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,599.29	0.00	-100.0%
<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	37,113,826.92	28,231,424.00	-23.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	201,964.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,315,790.92	28,231,424.00	-24.3%
<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	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			37,809,264.96	28,458,600.00	-24.7%



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%

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 (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	515,000.00	515,000.00	0.0%
5) TOTAL, REVENUES			515,000.00	515,000.00	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		37,809,264.96	28,458,600.00	-24.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,809,264.96	28,458,600.00	-24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,294,264.96)	(27,943,600.00)	-25.1%
<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>			(37,294,264.96)	(27,943,600.00)	-25.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,483,330.29	34,189,065.33	-52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,483,330.29	34,189,065.33	-52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,483,330.29	34,189,065.33	-52.2%
2) Ending Balance, June 30 (E + F1e)			34,189,065.33	6,245,465.33	-81.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,732,380.41	3,273,780.41	-89.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,456,684.92	2,971,684.92	21.0%
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	31,732,380.41	3,273,780.41
Total, Restricted Balance		31,732,380.41	3,273,780.41

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	108,000.00	108,000.00	0.0%
5) TOTAL, REVENUES			108,000.00	108,000.00	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	15,526.00	15,150.00	-2.4%
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			15,526.00	15,150.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,474.00	92,850.00	0.4%
<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>			92,474.00	92,850.00	0.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	620,476.64	712,950.64	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			620,476.64	712,950.64	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,476.64	712,950.64	14.9%
2) Ending Balance, June 30 (E + F1e)			712,950.64	805,800.64	13.0%
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	712,950.64	805,800.64	13.0%
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>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	3,000.00	3,000.00	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	105,000.00	105,000.00	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>			108,000.00	108,000.00	0.0%
<b>TOTAL, REVENUES</b>			108,000.00	108,000.00	0.0%

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%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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	3,526.00	3,150.00	-10.7%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			15,526.00	15,150.00	-2.4%
<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					
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>			15,526.00	15,150.00	-2.4%

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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<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	108,000.00	108,000.00	0.0%
5) TOTAL, REVENUES			108,000.00	108,000.00	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		15,526.00	15,150.00	-2.4%
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			15,526.00	15,150.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			92,474.00	92,850.00	0.4%
<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>			92,474.00	92,850.00	0.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	620,476.64	712,950.64	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			620,476.64	712,950.64	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,476.64	712,950.64	14.9%
2) Ending Balance, June 30 (E + F1e)			712,950.64	805,800.64	13.0%
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	712,950.64	805,800.64	13.0%
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
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	785,000.00	465,000.00	-40.8%
5) TOTAL, REVENUES			785,000.00	465,000.00	-40.8%
<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	25,958.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,404.00	109,404.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			135,362.00	109,404.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			649,638.00	355,596.00	-45.3%
<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	1,254,891.00	10,401,678.00	728.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,254,891.00)	(10,401,678.00)	728.9%



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>			(605,253.00)	(10,046,082.00)	1559.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,258,890.79	23,653,637.79	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,258,890.79	23,653,637.79	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,258,890.79	23,653,637.79	-2.5%
2) Ending Balance, June 30 (E + F1e)			23,653,637.79	13,607,555.79	-42.5%
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	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	23,653,637.94	13,607,555.94	-42.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.15)	(0.15)	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>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	120,000.00	105,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	665,000.00	360,000.00	-45.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			785,000.00	465,000.00	-40.8%
TOTAL, REVENUES			785,000.00	465,000.00	-40.8%

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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	25,958.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,958.00	0.00	-100.0%
<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	445.00	445.00	0.0%
Other Debt Service - Principal		7439	108,959.00	108,959.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,404.00	109,404.00	0.0%
TOTAL, EXPENDITURES			135,362.00	109,404.00	-19.2%

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/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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	1,254,891.00	10,401,678.00	728.9%
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			1,254,891.00	10,401,678.00	728.9%

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%
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)			(1,254,891.00)	(10,401,678.00)	728.9%

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	785,000.00	465,000.00	-40.8%
5) TOTAL, REVENUES			785,000.00	465,000.00	-40.8%
<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		25,958.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	109,404.00	109,404.00	0.0%
10) TOTAL, EXPENDITURES			135,362.00	109,404.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			649,638.00	355,596.00	-45.3%
<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	1,254,891.00	10,401,678.00	728.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,254,891.00)	(10,401,678.00)	728.9%



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>			(605,253.00)	(10,046,082.00)	1559.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,258,890.79	23,653,637.79	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,258,890.79	23,653,637.79	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,258,890.79	23,653,637.79	-2.5%
2) Ending Balance, June 30 (E + F1e)			23,653,637.79	13,607,555.79	-42.5%
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	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	23,653,637.94	13,607,555.94	-42.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.15)	(0.15)	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	207,337.25	253,984.25	22.5%
3) Other State Revenue		8300-8599	145,861.69	189,697.69	30.1%
4) Other Local Revenue		8600-8799	18,850,659.03	27,088,194.03	43.7%
5) TOTAL, REVENUES			19,203,857.97	27,531,875.97	43.4%
<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	13,900,688.76	13,900,688.76	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,900,688.76	13,900,688.76	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,303,169.21	13,631,187.21	157.0%
<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>			5,303,169.21	13,631,187.21	157.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,682,009.49	19,985,178.70	36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,682,009.49	19,985,178.70	36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,682,009.49	19,985,178.70	36.1%
2) Ending Balance, June 30 (E + F1e)			19,985,178.70	33,616,365.91	68.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	19,983,091.21	33,614,278.42	68.2%
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	207,337.25	253,984.25	22.5%
<b>TOTAL, FEDERAL REVENUE</b>			207,337.25	253,984.25	22.5%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	145,861.69	189,697.69	30.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			145,861.69	189,697.69	30.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,989,827.68	25,999,429.68	44.5%
Unsecured Roll		8612	781,246.00	994,984.00	27.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	22,095.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	57,490.35	93,780.35	63.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			18,850,659.03	27,088,194.03	43.7%
<b>TOTAL, REVENUES</b>			19,203,857.97	27,531,875.97	43.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	7,684,680.00	7,684,680.00	0.0%
Bond Interest and Other Service Charges		7434	6,089,016.51	6,089,016.51	0.0%
Debt Service - Interest		7438	126,992.25	126,992.25	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>13,900,688.76</b>	<b>13,900,688.76</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,900,688.76</b>	<b>13,900,688.76</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: 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</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	207,337.25	253,984.25	22.5%
3) Other State Revenue		8300-8599	145,861.69	189,697.69	30.1%
4) Other Local Revenue		8600-8799	18,850,659.03	27,088,194.03	43.7%
5) TOTAL, REVENUES			19,203,857.97	27,531,875.97	43.4%
<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	13,900,688.76	13,900,688.76	0.0%
10) TOTAL, EXPENDITURES			13,900,688.76	13,900,688.76	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,303,169.21	13,631,187.21	157.0%
<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>			5,303,169.21	13,631,187.21	157.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,682,009.49	19,985,178.70	36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,682,009.49	19,985,178.70	36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,682,009.49	19,985,178.70	36.1%
2) Ending Balance, June 30 (E + F1e)			19,985,178.70	33,616,365.91	68.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	19,983,091.21	33,614,278.42	68.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

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	245.69	245.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.69	245.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.69	245.69	0.0%
2) Ending Balance, June 30 (E + F1e)			245.69	245.69	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	245.69	245.69	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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
(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					
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%
(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	245.69	245.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.69	245.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.69	245.69	0.0%
2) Ending Balance, June 30 (E + F1e)			245.69	245.69	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	245.69	245.69	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	1,445,370.00	1,673,850.00	15.8%
5) TOTAL, REVENUES			1,445,370.00	1,673,850.00	15.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	69,516.00	72,642.00	4.5%
2) Classified Salaries		2000-2999	792,867.00	821,456.00	3.6%
3) Employee Benefits		3000-3999	353,316.00	381,223.00	7.9%
4) Books and Supplies		4000-4999	67,617.00	65,250.00	-3.5%
5) Services and Other Operating Expenses		5000-5999	171,130.00	176,840.00	3.3%
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			1,454,446.00	1,517,411.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,076.00)	156,439.00	-1823.7%
<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 NET POSITION (C + D4)</b>			(9,076.00)	156,439.00	-1823.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	994,419.67	985,343.67	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			994,419.67	985,343.67	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			994,419.67	985,343.67	-0.9%
2) Ending Net Position, June 30 (E + F1e)			985,343.67	1,141,782.67	15.9%
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	985,343.67	1,141,782.67	15.9%

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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,440,370.00	1,668,850.00	15.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,445,370.00	1,673,850.00	15.8%
TOTAL, REVENUES			1,445,370.00	1,673,850.00	15.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,516.00	72,642.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,516.00	72,642.00	4.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	26,822.00	27,976.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	100,719.00	106,318.00	5.6%
Clerical, Technical and Office Salaries		2400	25,180.00	25,792.00	2.4%
Other Classified Salaries		2900	640,146.00	661,370.00	3.3%
TOTAL, CLASSIFIED SALARIES			792,867.00	821,456.00	3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,746.00	10,482.00	19.8%
PERS		3201-3202	106,276.00	125,533.00	18.1%
OASDI/Medicare/Alternative		3301-3302	61,853.00	63,902.00	3.3%
Health and Welfare Benefits		3401-3402	143,335.00	144,871.00	1.1%
Unemployment Insurance		3501-3502	434.00	442.00	1.8%
Workers' Compensation		3601-3602	15,323.00	18,043.00	17.8%
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	17,349.00	17,950.00	3.5%
TOTAL, EMPLOYEE BENEFITS			353,316.00	381,223.00	7.9%
<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	41,603.00	42,900.00	3.1%
Noncapitalized Equipment		4400	880.00	0.00	-100.0%
Food		4700	25,134.00	22,350.00	-11.1%
TOTAL, BOOKS AND SUPPLIES			67,617.00	65,250.00	-3.5%

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	8,750.00	8,580.00	-1.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	136,973.00	146,075.00	6.6%
Professional/Consulting Services and Operating Expenditures		5800	22,835.00	19,312.00	-15.4%
Communications		5900	2,572.00	2,873.00	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			171,130.00	176,840.00	3.3%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,454,446.00	1,517,411.00	4.3%

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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<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	1,445,370.00	1,673,850.00	15.8%
5) TOTAL, REVENUES			1,445,370.00	1,673,850.00	15.8%
<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		1,454,446.00	1,517,411.00	4.3%
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			1,454,446.00	1,517,411.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,076.00)	156,439.00	-1823.7%
<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 NET POSITION (C + D4)</b>			(9,076.00)	156,439.00	-1823.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	994,419.67	985,343.67	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			994,419.67	985,343.67	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			994,419.67	985,343.67	-0.9%
2) Ending Net Position, June 30 (E + F1e)			985,343.67	1,141,782.67	15.9%
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	985,343.67	1,141,782.67	15.9%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Net Position		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	2,216,243.00	2,216,243.00	0.0%
5) TOTAL, REVENUES			2,216,243.00	2,216,243.00	0.0%
<b>B. EXPENSES</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 Expenses		5000-5999	1,915,500.00	1,915,500.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,915,500.00	1,915,500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,743.00	300,743.00	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 NET POSITION (C + D4)</b>			300,743.00	300,743.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	798,283.09	1,099,026.09	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			798,283.09	1,099,026.09	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			798,283.09	1,099,026.09	37.7%
2) Ending Net Position, June 30 (E + F1e)			1,099,026.09	1,399,769.09	27.4%
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	1,099,026.09	1,399,769.09	27.4%



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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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	2,213,243.00	2,213,243.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,216,243.00	2,216,243.00	0.0%
TOTAL, REVENUES			2,216,243.00	2,216,243.00	0.0%

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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,915,500.00	1,915,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,915,500.00	1,915,500.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,915,500.00	1,915,500.00	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>					
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 (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	2,216,243.00	2,216,243.00	0.0%
5) TOTAL, REVENUES			2,216,243.00	2,216,243.00	0.0%
<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		1,915,500.00	1,915,500.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,915,500.00	1,915,500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			300,743.00	300,743.00	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 NET POSITION (C + D4)</b>			300,743.00	300,743.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	798,283.09	1,099,026.09	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			798,283.09	1,099,026.09	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			798,283.09	1,099,026.09	37.7%
2) Ending Net Position, June 30 (E + F1e)			1,099,026.09	1,399,769.09	27.4%
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	1,099,026.09	1,399,769.09	27.4%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	10,012.36	9,965.31	10,258.77	9,862.59	9,816.25	9,996.87
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,012.36	9,965.31	10,258.77	9,862.59	9,816.25	9,996.87
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	72.93	72.93	72.93	72.93	72.93	72.93
c. Special Education-NPS/LCI	0.20	0.20	0.20	0.20	0.20	0.20
d. Special Education Extended Year	6.18	6.18	6.18	6.18	6.18	6.18
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 (Sum of Lines A5a through A5f)</b>	79.31	79.31	79.31	79.31	79.31	79.31
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,091.67	10,044.62	10,338.08	9,941.90	9,895.56	10,076.18
<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>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00

	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	3,521,000.00	0.00	3,521,000.00			3,521,000.00
Work in Progress	18,316,282.00	0.00	18,316,282.00	2,445,540.00		20,761,822.00
Total capital assets not being depreciated	21,837,282.00	0.00	21,837,282.00	2,445,540.00	0.00	24,282,822.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	192,287,886.25	0.75	192,287,887.00	31,795,255.00		224,083,142.00
Equipment	11,251,188.00	0.00	11,251,188.00	404,182.00		11,655,370.00
Total capital assets being depreciated	203,539,074.25	0.75	203,539,075.00	32,199,437.00	0.00	235,738,512.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(42,919,936.00)	34,203.00	(42,885,733.00)	(3,742,152.00)		(46,627,885.00)
Equipment	(7,736,727.00)	0.00	(7,736,727.00)	(207,763.00)		(7,944,490.00)
Total accumulated depreciation	(50,656,663.00)	34,203.00	(50,622,460.00)	(3,949,915.00)	0.00	(54,572,375.00)
Total capital assets being depreciated, net	152,882,411.25	34,203.75	152,916,615.00	28,249,522.00	0.00	181,166,137.00
Governmental activity capital assets, net	174,719,693.25	34,203.75	174,753,897.00	30,695,062.00	0.00	205,448,959.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Government Worksheet - Budget Year (1)											Form 01
	Object	Beginning Balances Per July	July	August	September	October	November	December	January	February	
ESTIMATES THROUGH THE MONTH OF											
A. BEGINNING CASH											
JUNE			6,417,559.00	6,718,393.00	1,507,525.00	1,928,820.00	896,864.00	837,674.00	7,301,039.00	9,231,920.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources	8010-8019										
	Principal Apportionment										
	Property Taxes	2,526,931.00	2,526,931.00	7,750,722.00	4,548,475.00	4,548,475.00	4,548,475.00	7,750,722.00	4,548,475.00	2,086,291.00	
	Miscellaneous Funds	413,126.00	256,276.00	133,114.00	1,777,068.00	2,765,339.00	5,662,354.00		4,708,191.00	207,146.00	
	Federal Revenue	6,143.00		3,453.00	365,448.00	718.00	11,621.00	238,401.00	121,334.00	26,190.00	
	Other State Revenue					15,603.00	263,662.00	1,509,059.00	884,220.00		
	Other Local Revenue	273,738.00		409,291.00		450,359.00	225,784.00	198,009.00	1,195,172.00	221,833.00	
	Interfund Transfers In					1,000,000.00	1,500,000.00				
	All Other Financing Sources										
	8930-8979										
TOTAL RECEIPTS											
			3,219,938.00	3,195,951.00	8,249,284.00	7,792,223.00	9,314,881.00	15,358,545.00	11,457,392.00	2,541,460.00	
C. DISBURSEMENTS											
LCFF/Revenue Limit Sources	1000-1999		538,322.00	4,197,371.00	4,293,444.00	4,356,085.00	5,032,889.00	4,502,112.00	4,506,996.00	4,470,098.00	
	Classified Salaries		644,644.00	1,380,117.00	1,364,780.00	1,442,872.00	1,385,426.00	1,342,139.00	1,403,374.00	1,373,233.00	
	Employee Benefits		1,220,415.00	1,989,504.00	2,051,875.00	2,019,752.00	2,104,450.00	2,031,334.00	2,037,354.00	2,035,067.00	
	Books and Supplies		53,359.00	192,612.00	175,686.00	47,014.00	85,946.00	95,265.00	111,667.00	122,643.00	
	Services		516,694.00	892,833.00	1,336,901.00	996,066.00	765,927.00	937,363.00	1,404,063.00	1,034,959.00	
	Capital Outlay										
	Other Outgo		149.00	20,058.00	207.00	71,444.00	18,481.00				
	Interfund Transfers Out										
	All Other Financing Uses										
	7600-7629										
7630-7699											
TOTAL DISBURSEMENTS											
			2,993,583.00	8,672,495.00	9,222,893.00	8,933,233.00	9,393,119.00	8,908,213.00	9,463,454.00	9,036,000.00	
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury	9111-9199										
	Accounts Receivable										
	Due From Other Funds										
	9310		1,288,399.00	373,869.00	1,806,077.00	117,490.00	17,759.00	10,134.00	(62,380.00)	132,210.00	
	Stores										
	9320										
	Prepaid Expenditures										
	9330										
	Other Current Assets										
	9340										
Deferred Outflows of Resources	9490										
	SUBTOTAL										
	Liabilities and Deferred Inflows										
	9500-9599										
	Accounts Payable										
	9610		1,213,920.00	108,193.00	411,173.00	8,436.00	(1,289.00)	(2,899.00)	677.00	857.00	
	Due To Other Funds										
	9640										
	Current Loans										
	9650										
Unearned Revenues	9650										
	Deferred Inflows of Resources										
	9690										
	SUBTOTAL										
	Nonoperating										
	9910		1,213,920.00	108,193.00	411,173.00	8,436.00	(1,289.00)	(2,899.00)	677.00	857.00	
	Suspense Clearing		0.00								
	TOTAL BALANCE SHEET ITEMS		0.00								
	9910		74,479.00	265,676.00	1,394,904.00	109,054.00	19,048.00	13,033.00	(63,057.00)	131,353.00	
	E. NET INCREASE/DECREASE (B - C + D)										
			300,834.00	(5,210,868.00)	421,295.00	(1,031,956.00)	(59,190.00)	6,463,365.00	1,930,881.00	(6,363,187.00)	
F. ENDING CASH (A + E)											
			6,718,393.00	1,507,525.00	1,928,820.00	896,864.00	837,674.00	7,301,039.00	9,231,920.00	2,868,733.00	
G. ENDING CASH, PLUS CASH											
ACCRUALS AND ADJUSTMENTS											



ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	2,868,733.00	1,774,169.00	1,815,617.00	1,422,598.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,439,971.00	2,086,291.00	2,086,291.00	1,670,878.00			47,570,453.00	47,570,452.00
Property Taxes	8020-8079	1,887,577.00	5,685,170.00	598,000.00	14,934,541.00			39,027,903.00	39,027,903.00
Miscellaneous Funds	8080-8099				4,019,688.00			4,019,688.00	4,019,688.00
Federal Revenue	8100-8299	247,114.00	129,334.00	1,046,574.00	1,433,169.00			3,629,499.00	3,629,500.00
Other State Revenue	8300-8599	166,445.00	714,365.00	0.00	2,434,106.00			5,987,460.00	5,987,459.00
Other Local Revenue	8600-8799	1,107,275.00	209,481.00	336,594.00	851,422.00			5,478,938.00	5,478,937.24
Interfund Transfers In	8910-8929			5,000,000.00	2,901,678.00			10,401,678.00	10,401,678.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		8,848,382.00	8,824,621.00	9,067,459.00	28,245,482.00	0.00	0.00	116,115,618.00	116,115,617.24
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,526,436.00	4,678,275.00	4,518,844.00	4,813,269.00			50,454,141.00	50,454,141.00
Classified Salaries	2000-2999	1,669,193.00	1,499,918.00	1,421,061.00	2,262,146.00			17,188,903.00	17,188,904.00
Employee Benefits	3000-3999	2,109,312.00	2,080,418.00	2,186,434.00	5,048,160.00			26,914,075.00	26,914,074.00
Books and Supplies	4000-4999	99,997.00	71,144.00	157,704.00	1,505,026.00			2,718,063.00	2,718,062.00
Services	5000-5999	1,602,412.00	474,097.00	1,142,546.00	1,185,292.00			12,289,153.00	12,289,153.00
Capital Outlay	6000-6599			13,719.00	132,942.00			257,000.00	257,000.00
Other Outgo	7000-7499				7,294,239.00			7,294,239.00	7,294,239.00
Interfund Transfers Out	7600-7629				97,907.00			97,907.00	97,907.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		10,007,350.00	8,803,852.00	9,440,308.00	22,338,981.00	0.00	0.00	117,213,481.00	117,213,480.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	63,807.00	22,530.00	(21,353.00)	(3,410,165.00)			338,377.00	
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	
<b>SUBTOTAL</b>		63,807.00	22,530.00	(21,353.00)	(3,410,165.00)	0.00	0.00	338,377.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(597.00)	1,851.00	(1,183.00)	(2,527,821.00)			(788,682.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		(597.00)	1,851.00	(1,183.00)	(2,527,821.00)	0.00	0.00	(788,682.00)	
<b>Nonoperating</b>									
Suspense Clearing	9910	64,404.00	20,679.00	(20,170.00)	(882,344.00)			1,127,059.00	
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,094,564.00)	41,448.00	(393,019.00)	5,024,157.00	0.00	0.00	29,196.00	(1,097,862.76)
<b>F. ENDING CASH (A + E)</b>		1,774,169.00	1,815,617.00	1,422,598.00	6,446,755.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								6,446,755.00	



Cashflow Worksheet - Budget Year (2)												Form C
		Beginning Balances (Part Only)	ESTIMATES THROUGH THE MONTH OF									
	Object		July	August	September	October	November	December	January	February		
ESTIMATES THROUGH THE MONTH OF												
A. BEGINNING CASH	JUNE		6,446,755.00	6,106,675.00	2,434,608.00	3,411,070.00	1,296,728.00	1,160,095.00	7,645,705.00	9,568,351.00		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		2,542,776.00	2,542,776.00	8,351,316.00	4,576,997.00	4,576,997.00	7,799,324.00	4,576,997.00	2,099,373.00		
Property Taxes	8020-8079		425,520.00	263,965.00	137,108.00	1,830,380.00	2,848,299.00	5,832,225.00	4,849,436.00	213,361.00		
Miscellaneous Funds	8080-8099											
Federal Revenue	8100-8299		6,143.00	3,452.00	365,447.00	718.00	11,621.00	238,401.00	121,334.00	26,190.00		
Other State Revenue	8300-8599					30,802.00	260,238.00	1,489,461.00	872,737.00			
Other Local Revenue	8600-8799		276,971.00	414,127.00		455,679.00	228,452.00	200,347.00	1,209,292.00	224,454.00		
Interfund Transfers In	8910-8929			1,500,000.00			1,500,000.00					
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			3,251,410.00	4,724,320.00	8,853,871.00	6,894,576.00	9,425,607.00	15,559,758.00	11,629,796.00	2,563,378.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		565,469.00	4,251,106.00	4,348,410.00	4,411,852.00	5,097,321.00	4,559,749.00	4,564,695.00	4,527,325.00		
Classified Salaries	2000-2999		654,151.00	1,400,471.00	1,384,908.00	1,464,151.00	1,405,858.00	1,361,932.00	1,424,071.00	1,393,486.00		
Employee Benefits	3000-3999		1,284,242.00	2,093,555.00	2,159,187.00	2,125,385.00	2,214,512.00	2,137,572.00	2,143,907.00	2,141,500.00		
Books and Supplies	4000-4999		50,790.00	183,338.00	167,227.00	44,750.00	81,808.00	90,679.00	106,291.00	116,739.00		
Services	5000-5999		516,736.00	892,906.00	1,337,010.00	996,147.00	765,989.00	937,440.00	1,404,177.00	1,035,043.00		
Capital Outlay	6000-6599		130.00	17,405.00	180.00	61,992.00	16,037.00					
Other Outgo	7000-7499											
Interfund Transfers Out	7600-7629											
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			3,071,518.00	8,838,781.00	9,396,922.00	9,104,277.00	9,581,525.00	9,087,372.00	9,643,141.00	9,214,093.00		
D. BALANCE SHEET ITEMS												
Assets and Deferred Outflows												
Cash Not In Treasury	9111-9199											
Accounts Receivable	9200-9299		725,552.00	552,661.00	1,938,444.00	103,956.00	17,970.00	10,267.00	(63,319.00)	133,350.00		
Due From Other Funds	9310											
Stores	9320											
Prepaid Expenditures	9330											
Other Current Assets	9340											
Deferred Outflows of Resources	9490											
SUBTOTAL		0.00	725,552.00	552,661.00	1,938,444.00	103,956.00	17,970.00	10,267.00	(63,319.00)	133,350.00		
Liabilities and Deferred Inflows												
Accounts Payable	9500-9599		1,245,524.00	110,267.00	418,931.00	8,597.00	(1,315.00)	(2,957.00)	690.00	874.00		
Due To Other Funds	9610											
Current Loans	9640											
Unearned Revenues	9650											
Deferred Inflows of Resources	9690											
SUBTOTAL		0.00	1,245,524.00	110,267.00	418,931.00	8,597.00	(1,315.00)	(2,957.00)	690.00	874.00		
Nonoperating												
Suspense Clearing	9910											
TOTAL BALANCE SHEET ITEMS		0.00	(519,972.00)	442,394.00	1,519,513.00	95,359.00	19,285.00	13,224.00	(64,009.00)	132,476.00		
E. NET INCREASE/DECREASE (B - C + D)			(340,080.00)	(3,672,067.00)	976,462.00	(2,114,342.00)	(136,633.00)	6,485,610.00	1,922,646.00	(6,518,239.00)		
F. ENDING CASH (A + E)			6,106,675.00	2,434,608.00	3,411,070.00	1,296,728.00	1,160,095.00	7,645,705.00	9,568,351.00	3,050,112.00		
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		3,050,112.00	1,869,753.00	1,901,016.00	1,710,871.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,474,083.00	2,099,373.00	2,099,373.00	1,129,362.00			47,868,747.00	47,868,747.00
Property Taxes	8020-8079	1,944,204.00	5,855,726.00	615,941.00	15,382,575.00			40,198,740.00	40,198,740.00
Miscellaneous Funds	8080-8099				4,019,688.00			4,019,688.00	4,019,688.00
Federal Revenue	8100-8299	247,114.00	129,334.00	1,046,574.00	1,433,172.00			3,629,500.00	3,629,500.00
Other State Revenue	8300-8599	164,283.00	705,067.00		2,387,093.00			5,909,701.00	5,909,701.00
Other Local Revenue	8600-8799	1,120,356.00	211,935.00	340,571.00	861,481.00			5,543,665.00	5,543,665.00
Interfund Transfers In	8910-8929			5,351,778.00	3,779,827.00			12,131,605.00	12,131,605.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		8,950,040.00	9,001,455.00	9,454,237.00	28,993,198.00	0.00	0.00	119,301,646.00	119,301,646.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,584,384.00	4,738,167.00	4,576,696.00	4,874,888.00			51,100,062.00	51,100,062.00
Classified Salaries	2000-2999	1,693,810.00	1,522,039.00	1,442,019.00	2,295,508.00			17,442,404.00	17,442,404.00
Employee Benefits	3000-3999	2,219,628.00	2,189,223.00	2,300,783.00	5,312,177.00			28,321,671.00	28,321,671.00
Books and Supplies	4000-4999	95,182.00	67,718.00	150,111.00	1,432,566.00			2,587,199.00	2,587,201.00
Services	5000-5999	1,602,543.00	474,136.00	1,142,639.00	1,185,388.00			12,290,154.00	12,290,153.00
Capital Outlay	6000-6599			11,904.00				223,002.00	223,000.00
Other Outgo	7000-7499				7,536,831.00			7,536,831.00	7,536,831.00
Interfund Transfers Out	7600-7629				(86,547.00)			(86,547.00)	(86,547.00)
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		10,195,547.00	8,991,283.00	9,624,152.00	22,666,165.00	0.00	0.00	119,414,776.00	119,414,776.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	64,540.00	22,982.00	(21,436.00)	(3,544,584.00)			(59,617.00)	
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	
SUBTOTAL		64,540.00	22,982.00	(21,436.00)	(3,544,584.00)	0.00	0.00	(59,617.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(608.00)	1,891.00	(1,206.00)	(2,564,845.00)			(784,157.00)	
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		(608.00)	1,891.00	(1,206.00)	(2,564,845.00)	0.00	0.00	(784,157.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		63,932.00	24,873.00	(22,642.00)	(5,548,629.00)			724,540.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,180,359.00)	31,263.00	(190,145.00)	5,347,294.00	0.00	0.00	611,410.00	(113,130.00)
F. ENDING CASH (A + E)		1,869,753.00	1,901,016.00	1,710,871.00	7,058,165.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,058,165.00	

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: 6578 Santa Teresa Blvd, SJ, CA 95119

Date: June 5 - 7, 2017

Place: 6578 Santa Teresa Blvd, SJ, CA 95

Date: June 08, 2017

Time: 07:30 PM

Adoption Date: June 22, 2017

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

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

### 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)	X	
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 22, 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: Jun 22, 2017

For additional information on this certification, please contact:

Name: Corrine Kelsch

Title: Executive Director of SCCSIG

Telephone: 408-558-0600

E-mail: ckelsch@sccsig.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,616,740.81	301	0.00	303	50,616,740.81	305	1,805,958.00		307	48,810,782.81	309
2000 - Classified Salaries	16,929,309.65	311	1,550.00	313	16,927,759.65	315	2,388,109.00		317	14,539,650.65	319
3000 - Employee Benefits	25,761,754.00	321	429,198.00	323	25,332,556.00	325	1,372,658.00		327	23,959,898.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,746,683.80	331	121,768.41	333	3,624,915.39	335	639,731.00		337	2,985,184.39	339
5000 - Services. . . & 7300 - Indirect Costs	12,829,005.85	341	2,800.00	343	12,826,205.85	345	4,370,760.70		347	8,455,445.15	349
TOTAL					109,328,177.70	365	TOTAL			98,750,961.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	41,956,043.81	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	3,790,449.00	380
3. STRS. . . . .	3101 & 3102	7,006,023.00	382
4. PERS. . . . .	3201 & 3202	667,281.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	992,500.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,087,888.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	23,159.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	819,542.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	102,219.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		63,445,104.81	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		11,220.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		63,433,884.81	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		64.24%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	64.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	98,750,961.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,454,141.00	301	0.00	303	50,454,141.00	305	1,779,154.00		307	48,674,987.00	309
2000 - Classified Salaries	17,188,904.00	311	1,550.00	313	17,187,354.00	315	2,388,403.00		317	14,798,951.00	319
3000 - Employee Benefits	26,914,074.00	321	550,019.00	323	26,364,055.00	325	1,420,922.00		327	24,943,133.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,718,562.00	331	3,000.00	333	2,715,562.00	335	435,781.00		337	2,279,781.00	339
5000 - Services. . . & 7300 - Indirect Costs	12,104,841.00	341	2,600.00	343	12,102,241.00	345	4,378,853.00		347	7,723,388.00	349
TOTAL					108,823,353.00	365	TOTAL			98,420,240.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	41,785,077.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	3,902,312.00		380
3. STRS. . . . .	3101 & 3102	7,619,859.00		382
4. PERS. . . . .	3201 & 3202	758,851.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	987,062.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,042,199.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	22,992.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	926,372.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	96,472.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		64,141,196.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		11,420.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		64,129,776.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		65.16%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	65.16%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	98,420,240.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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




	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	219,363,757.00	(10,809,177.00)	208,554,580.00	0.00	7,684,680.00	200,869,900.00	9,247,416.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	13,562,151.00	0.00	13,562,151.00	0.00	557,890.00	13,004,261.00	726,991.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	108,959.00	0.00	108,959.00	0.00	108,959.00	0.00	0.00
Net Pension Liability	84,881,811.00		84,881,811.00	0.00	0.00	84,881,811.00	
Net OPEB Obligation	11,031,137.00	0.00	11,031,137.00	0.00	0.00	11,031,137.00	0.00
Compensated Absences Payable	778,878.00	0.00	778,878.00	0.00	0.00	778,878.00	0.00
Governmental activities long-term liabilities	329,726,693.00	(10,809,177.00)	318,917,516.00	0.00	8,351,529.00	310,565,987.00	9,974,407.00
<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

**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) 3,942,864.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 88,936,113.46

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.43%

**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)	4,686,306.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,791,575.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	410,517.58
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)	6,922,398.58
9. Carry-Forward Adjustment (Part IV, Line F)	(138,044.21)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,784,354.37

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	69,704,012.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,551,476.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,636,357.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	101,724.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	125,310.41
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,446.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	890,771.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,747.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	119,332.00
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)	8,856,244.89
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)	4,135,753.00
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)	105,138,174.53

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

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

(Line A8 divided by Line B18)

6.58%

**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)

6.45%



**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>	<u>6,922,398.58</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(110,809.45)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<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 (6.61%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.61%) times Part III, Line B18); zero if positive	<u>(138,044.21)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(138,044.21)</u>
<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:	<u>6.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69,022.11) is applied to the current year calculation and the remainder (\$-69,022.10) is deferred to one or more future years:	<u>6.52%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46,014.74) is applied to the current year calculation and the remainder (\$-92,029.47) is deferred to one or more future years:	<u>6.54%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<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>	<u>(138,044.21)</u>



Approved indirect cost rate: 6.61%  
Highest rate used in any program: 6.61%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,426,349.00	94,244.00	6.61%
01	3310	3,030,253.00	197,194.00	6.51%
01	3315	70,884.00	4,493.00	6.34%
01	3320	198,895.00	8,094.00	4.07%
01	3327	143,364.00	9,476.00	6.61%
01	3345	1,303.00	86.00	6.60%
01	4035	532,716.00	35,212.00	6.61%
01	4203	386,616.00	7,732.00	2.00%
01	6010	132,133.00	6,607.00	5.00%
01	6500	13,813,530.00	913,074.00	6.61%
01	6512	604,992.00	38,103.00	6.30%
01	8150	2,796,508.00	183,307.00	6.55%
13	5310	3,853,702.00	190,471.00	4.94%
13	5320	282,051.00	13,015.00	4.61%

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		0.00	0.00
2. State Lottery Revenue	8560	1,578,559.00		530,318.00	2,108,877.00
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)		1,578,559.00	0.00	530,318.00	2,108,877.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,200,030.00			1,200,030.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	378,529.00			378,529.00
4. Books and Supplies	4000-4999	0.00		243,614.00	243,614.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			286,704.00	286,704.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,578,559.00	0.00	530,318.00	2,108,877.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

The reproduction cost to print the Common Core Standard Materials for students and teachers.

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

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

Description	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	86,598,355.00	1.70%	88,067,487.00	0.47%	88,483,379.00
2. Federal Revenues	8100-8299	35,000.00	0.00%	35,000.00	0.00%	35,000.00
3. Other State Revenues	8300-8599	1,800,593.00	-0.55%	1,790,680.00	-1.42%	1,765,190.00
4. Other Local Revenues	8600-8799	3,782,079.00	1.71%	3,846,807.00	-1.49%	3,789,571.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,401,678.00	16.63%	12,131,605.00	-88.46%	1,400,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,823,665.00)	0.81%	(23,008,853.00)	4.34%	(24,006,556.00)
6. Total (Sum lines A1 thru A5c)		79,794,040.00	3.85%	82,862,726.00	-13.75%	71,466,584.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,435,246.00		41,974,736.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				539,490.00		289,841.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,435,246.00	1.30%	41,974,736.00	0.69%	42,264,577.00
2. Classified Salaries						
a. Base Salaries				12,164,515.00		12,362,190.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				197,675.00		106,084.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,164,515.00	1.63%	12,362,190.00	0.86%	12,468,274.00
3. Employee Benefits	3000-3999	19,442,437.00	5.96%	20,601,531.00	5.14%	21,660,620.00
4. Books and Supplies	4000-4999	1,830,636.00	-2.70%	1,781,295.00	0.76%	1,794,795.00
5. Services and Other Operating Expenditures	5000-5999	7,014,601.00	0.00%	7,014,601.00	0.00%	7,014,601.00
6. Capital Outlay	6000-6999	135,000.00	-25.19%	101,000.00	-55.45%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	137,857.00	0.00%	137,857.00	0.00%	137,857.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,490,931.00)	0.00%	(1,490,931.00)	0.00%	(1,490,931.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,907.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		80,767,268.00	2.12%	82,482,279.00	1.71%	83,894,793.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(973,228.00)		380,447.00		(12,428,209.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,389,611.16		4,416,383.16		4,796,830.16
2. Ending Fund Balance (Sum lines C and D1)		4,416,383.16		4,796,830.16		(7,631,378.84)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	51,934.16		51,848.16		51,760.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				1,438,725.00
d. Assigned	9780	848,040.00		1,162,538.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,516,409.00		3,582,444.00		3,638,390.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(12,760,253.84)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,416,383.16		4,796,830.16		(7,631,378.84)

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	3,516,409.00		3,582,444.00		3,638,390.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(12,760,253.84)
(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)		3,516,409.00		3,582,444.00		(9,121,863.84)
<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.						
Revenues budget for fiscal years 2017-18 through 2019-20 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2018-19 and 2019-20 include step increases in addition to the loss of net certificated FTE's due to declining enrollment/CSR Adjustment & operational changes. Explanation for B2d: 2018-19 and 2019-20 include step increases.						

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	4,019,688.00	0.00%	4,019,688.00	0.00%	4,019,688.00
2. Federal Revenues	8100-8299	3,594,500.00	0.00%	3,594,500.00	0.00%	3,594,500.00
3. Other State Revenues	8300-8599	4,186,866.00	-1.62%	4,119,021.00	0.10%	4,123,003.00
4. Other Local Revenues	8600-8799	1,696,858.24	0.00%	1,696,858.00	0.00%	1,696,858.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	22,823,665.00	0.81%	23,008,853.00	4.34%	24,006,556.00
6. Total (Sum lines A1 thru A5c)		36,321,577.24	0.32%	36,438,920.00	2.75%	37,440,605.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,018,895.00		9,125,326.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				106,431.00		100,559.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,018,895.00	1.18%	9,125,326.00	1.10%	9,225,885.00
2. Classified Salaries						
a. Base Salaries				5,024,389.00		5,080,215.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				55,826.00		75,572.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,024,389.00	1.11%	5,080,215.00	1.49%	5,155,787.00
3. Employee Benefits	3000-3999	7,471,637.00	3.33%	7,720,140.00	3.27%	7,972,422.00
4. Books and Supplies	4000-4999	887,426.00	-9.19%	805,906.00	-1.26%	795,736.00
5. Services and Other Operating Expenditures	5000-5999	5,274,552.00	0.02%	5,275,552.00	0.00%	5,275,552.00
6. Capital Outlay	6000-6999	122,000.00	0.00%	122,000.00	0.00%	122,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,340,694.00	0.79%	7,398,974.00	0.46%	7,433,092.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,306,619.00	7.48%	1,404,384.00	0.00%	1,404,384.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,446,212.00	1.33%	36,932,497.00	1.22%	37,384,858.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(124,634.76)		(493,577.00)		55,747.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,377,649.93		1,253,015.17		759,438.17
2. Ending Fund Balance (Sum lines C and D1)		1,253,015.17		759,438.17		815,185.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,253,019.18		759,438.17		815,185.17
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	(4.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,253,015.17		759,438.17		815,185.17



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.						
Revenues budget for fiscal years 2017-18 through 2019-20 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2018-19 and 2019-20 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2018-19 and 2019-20 include step increases.						

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	90,618,043.00	1.62%	92,087,175.00	0.45%	92,503,067.00
2. Federal Revenues	8100-8299	3,629,500.00	0.00%	3,629,500.00	0.00%	3,629,500.00
3. Other State Revenues	8300-8599	5,987,459.00	-1.30%	5,909,701.00	-0.36%	5,888,193.00
4. Other Local Revenues	8600-8799	5,478,937.24	1.18%	5,543,665.00	-1.03%	5,486,429.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,401,678.00	16.63%	12,131,605.00	-88.46%	1,400,000.00
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)		116,115,617.24	2.74%	119,301,646.00	-8.71%	108,907,189.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,454,141.00		51,100,062.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				645,921.00		390,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,454,141.00	1.28%	51,100,062.00	0.76%	51,490,462.00
2. Classified Salaries						
a. Base Salaries				17,188,904.00		17,442,405.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				253,501.00		181,656.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,188,904.00	1.47%	17,442,405.00	1.04%	17,624,061.00
3. Employee Benefits	3000-3999	26,914,074.00	5.23%	28,321,671.00	4.63%	29,633,042.00
4. Books and Supplies	4000-4999	2,718,062.00	-4.81%	2,587,201.00	0.13%	2,590,531.00
5. Services and Other Operating Expenditures	5000-5999	12,289,153.00	0.01%	12,290,153.00	0.00%	12,290,153.00
6. Capital Outlay	6000-6999	257,000.00	-13.23%	223,000.00	-25.11%	167,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,478,551.00	0.78%	7,536,831.00	0.45%	7,570,949.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(184,312.00)	-53.04%	(86,547.00)	0.00%	(86,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,907.00	-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)		117,213,480.00	1.88%	119,414,776.00	1.56%	121,279,651.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,097,862.76)		(113,130.00)		(12,372,462.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,767,261.09		5,669,398.33		5,556,268.33
2. Ending Fund Balance (Sum lines C and D1)		5,669,398.33		5,556,268.33		(6,816,193.67)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	51,934.16		51,848.16		51,760.00
b. Restricted	9740	1,253,019.18		759,438.17		815,185.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		1,438,725.00
d. Assigned	9780	848,040.00		1,162,538.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,516,409.00		3,582,444.00		3,638,390.00
2. Unassigned/Unappropriated	9790	(4.01)		0.00		(12,760,253.84)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,669,398.33		5,556,268.33		(6,816,193.67)

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	3,516,409.00		3,582,444.00		3,638,390.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(12,760,253.84)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4.01)		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)		3,516,404.99		3,582,444.00		(9,121,863.84)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		-7.52%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,862.59		9,645.18		9,518.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		117,213,480.00		119,414,776.00		121,279,651.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		117,213,480.00		119,414,776.00		121,279,651.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,516,404.40		3,582,443.28		3,638,389.53
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)		3,516,404.40		3,582,443.28		3,638,389.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	117,493,856.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,222,608.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	125,310.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	501,438.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,054,133.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	408,877.00
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)				2,089,758.41
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	468,852.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				109,650,341.70

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)		10,044.62
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,916.33
<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.)	104,880,946.21	10,178.37
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)	104,880,946.21	10,178.37
B. Required effort (Line A.2 times 90%)	94,392,851.59	9,160.53
C. Current year expenditures (Line I.E and Line II.B)	109,650,341.70	10,916.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%



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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(160,833.00)	0.00	(203,486.00)				
Other Sources/Uses Detail					1,254,891.00	408,877.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	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	19,963.00	0.00	203,486.00	0.00				
Other Sources/Uses Detail					408,877.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	371.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,526.00	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	1,254,891.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	136,973.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	160,833.00	(160,833.00)	203,486.00	(203,486.00)	1,663,768.00	1,663,768.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(171,895.00)	0.00	(184,312.00)				
Other Sources/Uses Detail					10,049,900.00	97,907.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,670.00	0.00	184,312.00	0.00				
Other Sources/Uses Detail					97,907.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,150.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,049,900.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	146,075.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	171,895.00	(171,895.00)	184,312.00	(184,312.00)	10,147,807.00	10,147,807.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15) District Regular Charter School	10,729	10,808		
<b>Total ADA</b>	<b>10,729</b>	<b>10,808</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16) District Regular Charter School	10,571	10,502		
<b>Total ADA</b>	<b>10,571</b>	<b>10,502</b>	<b>0.7%</b>	<b>Met</b>
First Prior Year (2016-17) District Regular Charter School	10,225	10,259		
<b>Total ADA</b>	<b>10,225</b>	<b>10,259</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18) District Regular Charter School	9,997	0		
<b>Total ADA</b>	<b>9,997</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	11,069	10,921		
Charter School				
<b>Total Enrollment</b>	<b>11,069</b>	<b>10,921</b>	<b>1.3%</b>	<b>Not Met</b>
Second Prior Year (2015-16)				
District Regular	10,873	10,632		
Charter School				
<b>Total Enrollment</b>	<b>10,873</b>	<b>10,632</b>	<b>2.2%</b>	<b>Not Met</b>
First Prior Year (2016-17)				
District Regular	10,405	10,362		
Charter School				
<b>Total Enrollment</b>	<b>10,405</b>	<b>10,362</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	10,207			
Charter School				
<b>Total Enrollment</b>	<b>10,207</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)

The projected enrollment numbers are evaluated and updated by the local demographer annually.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually.

**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	10,508	10,921	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,508</b>	<b>10,921</b>	<b>96.2%</b>
Second Prior Year (2015-16)			
District Regular	10,261	10,632	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,261</b>	<b>10,632</b>	<b>96.5%</b>
First Prior Year (2016-17)			
District Regular	10,012	10,362	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,012</b>	<b>10,362</b>	<b>96.6%</b>
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

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	9,863	10,207		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,863</b>	<b>10,207</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	9,645	9,982		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,645</b>	<b>9,982</b>	<b>96.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	9,519	9,851		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,519</b>	<b>9,851</b>	<b>96.6%</b>	<b>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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<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)		88,819,808.00	89,104,173.00	89,219,862.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,338.08	10,076.18	9,920.93	9,706.08
b. Prior Year ADA (Funded)		10,338.08	10,076.18	9,920.93
c. Difference (Step 1a minus Step 1b)		(261.90)	(155.25)	(214.85)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.53%	-1.54%	-2.17%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		86,725,281.00	86,598,355.00	88,067,487.00
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)		0.02	0.02	0.02
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.02	0.02	0.02
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	-2.53%	-1.54%	-2.17%

LCFF Revenue Standard (Step 3, plus/minus 1%):	-3.53% to -1.53%	-2.54% to -.54%	-3.17% to -1.17%
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#### 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)	37,891,168.00	39,027,903.00		
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)	86,725,281.00	86,598,355.00	88,067,487.00	88,483,379.00
District's Projected Change in LCFF Revenue:		-0.15%	1.70%	0.47%
LCFF Revenue Standard:		-3.53% to -1.53%	-2.54% to -.54%	-3.17% to -1.17%
Status:		Not Met	Not Met	Not Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)

District is modestly anticipating a 3% increase to property taxes yearly, thus affecting net state aide funding levels in the subsequent years.



## 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)	63,922,036.10	70,613,304.62	90.5%
Second Prior Year (2015-16)	68,341,212.42	75,326,757.46	90.7%
First Prior Year (2016-17)	71,888,253.00	78,726,429.54	91.3%
	Historical Average Ratio:		90.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	73,042,198.00	80,669,361.00	90.5%	Met
1st Subsequent Year (2018-19)	74,938,457.00	82,482,279.00	90.9%	Met
2nd Subsequent Year (2019-20)	76,393,471.00	83,894,793.00	91.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.53%	-1.54%	-2.17%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.53% to 7.47%	-11.54% to 8.46%	-12.17% to 7.83%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.53% to 2.47%	-6.54% to 3.46%	-7.17% to 2.83%

**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)	4,644,271.00		
Budget Year (2017-18)	3,629,500.00	-21.85%	Yes
1st Subsequent Year (2018-19)	3,629,500.00	0.00%	No
2nd Subsequent Year (2019-20)	3,629,500.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues in FY 2017-18 and two subsequent years do not include prior year carryovers. Additionally, Title I and II revenues have been reduced by 21% & 29%, respectively, in fiscal year 2017-18.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	8,267,811.00		
Budget Year (2017-18)	5,987,459.00	-27.58%	Yes
1st Subsequent Year (2018-19)	5,909,701.00	-1.30%	No
2nd Subsequent Year (2019-20)	5,888,193.00	-0.36%	No

**Explanation:**  
(required if Yes)

District received one-time State Discretionary Funds in the amount of \$2.2 million dollars in fiscal year 2016-17. One-time Discretionary Funds in the amount of \$170 per ADA has not been budgeted in fiscal year 2017-18 as amount is not eligible for receipt until May 2019 per Governor's May Revise and receipt is not certain until appropriated by Legislative action.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	6,778,459.80		
Budget Year (2017-18)	5,478,937.24	-19.17%	Yes
1st Subsequent Year (2018-19)	5,543,665.00	1.18%	No
2nd Subsequent Year (2019-20)	5,486,429.00	-1.03%	No

**Explanation:**  
(required if Yes)

2016-17 contains one-time miscellaneous local donations which are not budgeted in the Budget year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	3,746,183.80		
Budget Year (2017-18)	2,718,062.00	-27.44%	Yes
1st Subsequent Year (2018-19)	2,587,201.00	-4.81%	No
2nd Subsequent Year (2019-20)	2,590,531.00	0.13%	No

**Explanation:**  
(required if Yes)

2016-17 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year.

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

First Prior Year (2016-17)	13,032,491.85		
Budget Year (2017-18)	12,289,153.00	-5.70%	No
1st Subsequent Year (2018-19)	12,290,153.00	0.01%	No
2nd Subsequent Year (2019-20)	12,290,153.00	0.00%	No

**Explanation:**  
(required if Yes)

N/A

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2016-17)	19,690,541.80		
Budget Year (2017-18)	15,095,896.24	-23.33%	Not Met
1st Subsequent Year (2018-19)	15,082,866.00	-0.09%	Met
2nd Subsequent Year (2019-20)	15,004,122.00	-0.52%	Met

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

First Prior Year (2016-17)	16,778,675.65		
Budget Year (2017-18)	15,007,215.00	-10.56%	Met
1st Subsequent Year (2018-19)	14,877,354.00	-0.87%	Met
2nd Subsequent Year (2019-20)	14,880,684.00	0.02%	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 Revenues in FY 2017-18 and two subsequent years do not include prior year carryovers. Additionally, Title I and II revenues have been reduced by 21% & 29%, respectively, in fiscal year 2017-18.

**Explanation:**

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

District received one-time State Discretionary Funds in the amount of \$2.2 million dollars in fiscal year 2016-17. One-time Discretionary Funds in the amount of \$170 per ADA has not been budgeted in fiscal year 2017-18 as amount is not eligible for receipt until May 2019 per Governor's May Revise and receipt is not certain until appropriated by Legislative action.

**Explanation:**

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

2016-17 contains one-time miscellaneous local donations which are not budgeted in the Budget year.

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	117,213,480.00	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	117,213,480.00	3,516,404.40	2,801,693.00	2,801,693.00

#### d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
2,344,269.60	2,801,693.00

#### e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
2,801,693.00	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)	3,112,369.00	3,334,035.00	3,524,816.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,225,799.30	5,638,033.54	944,964.16
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,338,168.30	8,972,068.54	4,469,780.16
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	103,745,624.44	111,134,515.48	117,493,856.11
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)	103,745,624.44	111,134,515.48	117,493,856.11
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.2%	8.1%	3.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.4%</b>	<b>2.7%</b>	<b>1.3%</b>

<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)	(2,769,185.64)	70,776,026.67	3.9%	Not Met
Second Prior Year (2015-16)	1,628,239.09	75,341,314.54	N/A	Met
First Prior Year (2016-17)	(4,883,192.54)	79,135,306.54	6.2%	Not Met
Budget Year (2017-18) (Information only)	(973,228.00)	80,767,268.00		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

The multi-year projections (Form MYP) shows that the District is operating with ongoing deficits. State funding increases are not adequate to offset the combination of declining enrollment, expenditure increases, including STRS and PERS. Administration will continue to monitor budget, implement Board approved expenditure reductions plan and realign programs in order to balance the General Fund budget in order to minimize transfers-in from Special Reserve Fund.



## 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)	1,161,412.00	11,413,750.25	N/A		Met
Second Prior Year (2015-16)	8,016,691.00	8,644,564.61	N/A		Met
First Prior Year (2016-17)	8,140,052.50	10,272,803.70	N/A		Met
Budget Year (2017-18) (Information only)	5,389,611.16				

<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.)	9,863	9,645	9,519
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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?

No

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	117,213,480.00	119,414,776.00	121,279,651.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	117,213,480.00	119,414,776.00	121,279,651.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,516,404.40	3,582,443.28	3,638,389.53
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,516,404.40</b>	<b>3,582,443.28</b>	<b>3,638,389.53</b>

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,516,409.00	3,582,444.00	3,638,390.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(12,760,253.84)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(4.01)	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)	3,516,404.99	3,582,444.00	(9,121,863.84)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	-7.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,516,404.40</b>	<b>3,582,443.28</b>	<b>3,638,389.53</b>
Status:	Met	Met	Not Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent. The District Board has approved a budget reductions plan and District is committed to meeting the reserve standard after all items are implemented. Meanwhile, District will continue to leverage all available resources, apply for grants and seek financial partners, continue ADA Recovery Program to maximize attendance, and explore other potential cost saving measures such as expanding BASE programs and school consolidations/reorganization.

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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:

**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)	(21,701,951.00)			
Budget Year (2017-18)	(22,823,665.00)	1,121,714.00	5.2%	Met
1st Subsequent Year (2018-19)	(23,008,853.00)	185,188.00	0.8%	Met
2nd Subsequent Year (2019-20)	(24,006,556.00)	997,703.00	4.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	1,254,891.00			
Budget Year (2017-18)	10,401,678.00	9,146,787.00	728.9%	Not Met
1st Subsequent Year (2018-19)	12,131,605.00	1,729,927.00	16.6%	Not Met
2nd Subsequent Year (2019-20)	1,400,000.00	(10,731,605.00)	-88.5%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	408,877.00			
Budget Year (2017-18)	97,907.00	(310,970.00)	-76.1%	Not Met
1st Subsequent Year (2018-19)	0.00	(97,907.00)	-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)

N/A

- 1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Special Education costs have risen significantly in the current and projected out years due to the need to place more students in County Programs and Non Public Schools. Additionally, Special Education Revenue only receives State COLA, unlike LCFF gap funding, resulting in a larger general fund contribution. As such, the increased transfer from Special Reserve Fund is needed to maintain the State minimum 3% required reserve. However, the District is committed to make reductions in the subsequent years.



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)

With increased operating costs, a transfer to Fund 13 from general fund is necessary. However, the District has prepared a plan to realign staffing allocations with current sales level.

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

**Project Information:**  
(required if YES)




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

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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)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

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

- b. Do benefits continue past age 65?

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

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to or until age of 65, whichever comes first.

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

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

Self-Insurance Fund	Governmental Fund
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?

19,777,329.00
19,777,329.00
Actuarial
Jul 01, 2016

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

5. OPEB Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
3,048,675.00	3,276,993.00	3,525,389.00
549,648.00	496,262.00	458,982.00
549,648.00	496,262.00	458,982.00
69	55	44

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

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

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

Yes

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

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

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

242,978.00

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)
2,024,523.00	2,024,523.00	2,024,523.00
2,024,523.00	2,024,523.00	2,024,523.00



## 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	524.8	516.5	516.5	512.5

#### 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:

Oct 13, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 05, 2016

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

Yes

If Yes, date of budget revision board adoption:

Oct 13, 2016

4. Period covered by the agreement:

Begin Date:

2016-17

End Date:

2018-19

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
7,963,796	7,963,796	7,963,796
Varies by plan	Varies by plan	Varies by plan
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
868,960	753,980	756,190
1.5%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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

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**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	337.8	326.3	326.3	326.3

**Classified (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:

1/26 & 2/9, 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:

1/11 & 1/26, 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:

1/26 & 2/9, 2017

4. Period covered by the agreement:

Begin Date:

2016-17

End Date:

2018-19

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
2,352,713	2,352,713	2,352,713
Varies by Plan	Varies by Plan	Varies by Plan
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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


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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
261,176	327,394	255,212
1.3%	1.6%	1.2%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	53.0	52.0	52.0	52.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
171,683	0	0
0.3%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
774,829	774,829	774,829
Varies by Plan	Varies by Plan	Varies by Plan
0.0%	0.0%	0.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
36,452	56,866	23,629
0.5%	0.8%	0.3%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
241,061	241,061	241,061
0.0%	0.0%	0.0%



**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 22, 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

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## ADDITIONAL FISCAL INDICATORS

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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?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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July 1 Budget  
2017-18 Budget  
Technical Review Checks

Oak Grove 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information



items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.